



**WEST  
WIMMERA  
SHIRE COUNCIL**



# **West Wimmera Shire Council**

**BUDGET  
2020/21**

*The best of country living*

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## Disclaimer

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

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2014*. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

## Mayor and CEO's Introduction

**G1**

On behalf of the Councillors we are pleased to release the 2020/21 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 \$9.263 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 2020/21 budget is 2%, 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. Another area we hear about consistently is the condition of Council's roads, as such this budget makes a substantial committment to maintaining and renewing the road network within our shire.

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.

The 2019/20 budget calls for \$4.54 million capital expenditure on Council's road network, with \$4.31 million of this being renewal of Council's existing network and \$0.23 million set aside for upgrades. The budget also includes a further \$3.9 million in ongoing maintenance for roads on top of the capital spend.

Total capital expenditure will be \$6.18 million, with \$5.86 of this being renewal works on Council's existing community assets and a further \$0.24 million being allocated to upgrading assets.

Council continues to support development of our families with \$0.88 million allocated to Children's and family services.

The budget makes a commitment to maintaining support for our older residents, with \$0.67 million allocated to Aged and disability care. 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.

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



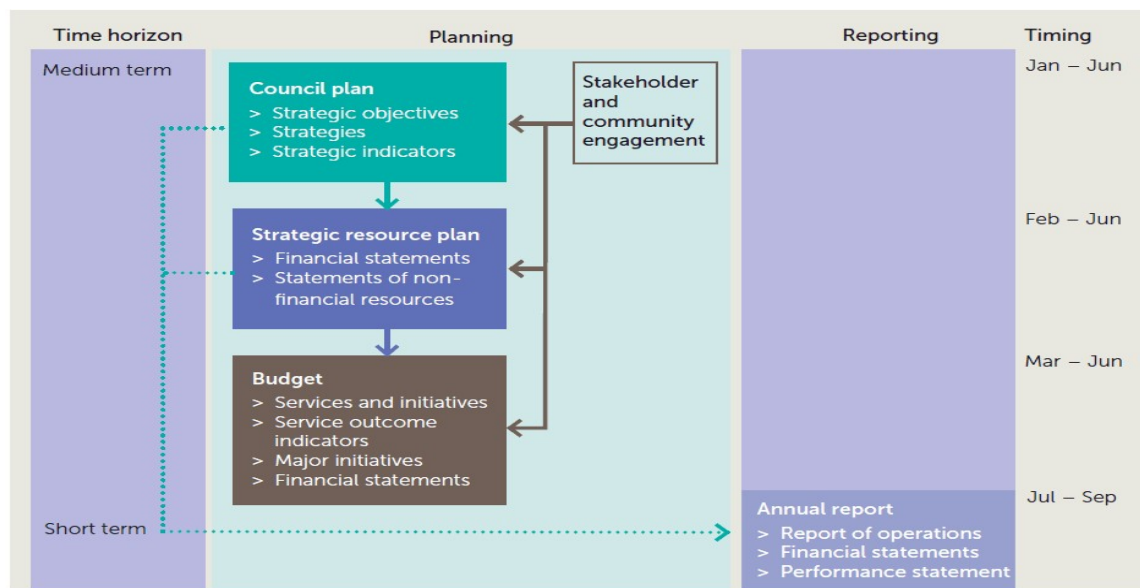
**David Leahy**  
Chief Executive Officer

## G2 1. Link to the Council Plan

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

### G3 1.1 Legislative Planning and accountability framework

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



Source: Department of Environment, Land, Water and Planning

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

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

#### 1.1.2 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.

## **G4** 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.

## **G5** 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 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

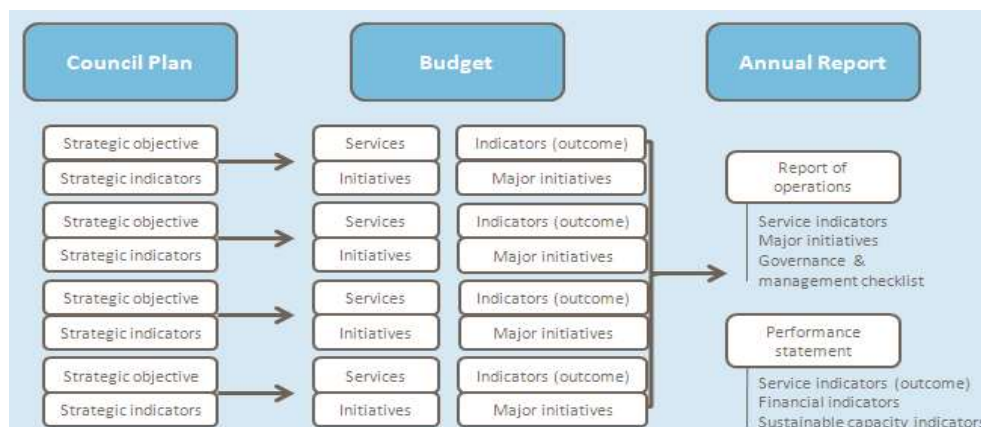
Strategic Objective 5: Thriving, safe and diverse local communities

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

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

## G6 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Environment, Land, Water and Planning

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

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

#### Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			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>	1,122	1,662	442
		<i>Rev</i>	(1,286)	(453)	(13)
		<i>NET</i>	(164)	1,209	429
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>	455	447	374
		<i>Rev</i>	(23)	(18)	(20)
		<i>NET</i>	432	429	354
Elected Members	This service provides for leadership from and support to the community's elected leaders.	<i>Exp</i>	262	273	374
		<i>Rev</i>	-	-	-
		<i>NET</i>	262	273	374
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>	812	875	886
		<i>Rev</i>	(3,947)	(3,989)	(2,399)
		<i>NET</i>	(3,135)	(3,114)	(1,513)

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
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>	117	38	37
		<i>Rev</i>	-	-	-
		<i>NET</i>	117	38	37
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>	364	378	398
		<i>Rev</i>	-	-	-
		<i>NET</i>	364	378	398
Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	<i>Exp</i>	151	166	210
		<i>Rev</i>	(5)	-	-
		<i>NET</i>	146	166	210

### Major Initiatives

- 1) Investment in Rural Councils Transformation Program to achieve shared regional financial systems in order to build resilience in Council systems and performance.
- 2) Implement NBN connection and cloud based IT system to support all of Council's work locations.
- 3) Undertake staged implementation of *Local Government Act 2020* in line with Local Government Victoria requirements and guidelines.

### Other Initiatives

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

### Service Performance Outcome Indicators

Service	Indicator	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Governance*	Satisfaction	61	61	61

\* refer to table section 2.8 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		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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>	590	562	566
		<i>Rev</i>	-	-	-
		<i>NET</i>	590	562	566
Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	<i>Exp</i>	99	119	103
		<i>Rev</i>	(29)	(71)	-
		<i>NET</i>	70	48	103
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>	67	115	106
		<i>Rev</i>	-	-	-
		<i>NET</i>	67	115	106

### Major Initiatives

- 1) Initiate stand alone Human Resources function to replace shared model which concluded during 2019-20.
- 2) Prepare advocacy plan on community objectives and undertake annual advocacy visit to both Commonwealth and State Parliaments.
- 3) Investigate and develop regional professional development programs.

### Other Initiatives

- 4) Develop Community Consultation and Communications Strategy.

### 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		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Buildings and Property	This service provides for management and maintenance of Council's building portfolio.	<i>Exp</i>	171	206	185
		<i>Rev</i>	(57)	(97)	-
		<i>NET</i>	114	109	185
Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	<i>Exp</i>	2	3	3
		<i>Rev</i>	-	(5)	(5)
		<i>NET</i>	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.	<i>Exp</i>	3,241	9,170	7,065
		<i>Rev</i>	(1,932)	(2,112)	(1,663)
		<i>NET</i>	1,309	7,058	5,402
Quarry	This service provides for materials utilised by Council in its works and construction activities.	<i>Exp</i>	339	283	345
		<i>Rev</i>	(407)	(280)	(400)
		<i>NET</i>	(68)	3	(55)
Roads, Bridges, Footpaths	This service provides for all maintenance and operational works undertaken on Council's roads, bridges and footpath network. It includes the contract works Council undertakes for VicRoads on state roads within the municipal boundaries.	<i>Exp</i>	3,523	4,641	3,907
		<i>Rev</i>	(4,112)	(4,696)	(3,701)
		<i>NET</i>	(589)	(55)	206
Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	<i>Exp</i>	50	49	52
		<i>Rev</i>	-	-	-
		<i>NET</i>	50	49	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	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Roads	Satisfaction	53	54	54

\* 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

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		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Aerodrome	This service area provides for maintaining the operation of the Edenhope Aerodrome.	<i>Exp</i>	8	7	10
		<i>Rev</i>	(3)	(3)	-
		<i>NET</i>	5	4	10
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>	314	527	544
		<i>Rev</i>	(69)	(45)	(38)
		<i>NET</i>	245	482	506

### 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		2018/19	2019/20	2020/21
			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>	30	30	32
		<i>Rev</i>	(2)	-	-
		<i>NET</i>	28	30	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>	185	165	158
		<i>Rev</i>	(89)	(38)	(42)
		<i>NET</i>	96	127	116
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>	906	890	879
		<i>Rev</i>	(818)	(684)	(814)
		<i>NET</i>	88	206	65
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>	587	46	61
		<i>Rev</i>	(4,304)	(3)	-
		<i>NET</i>	(3,717)	43	61
Community Services	This services provides management and administrative support to the community services area.	<i>Exp</i>	60	60	97
		<i>Rev</i>	(6)	(9)	(9)
		<i>NET</i>	54	51	88
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>	226	383	430
		<i>Rev</i>	(34)	(30)	(31)
		<i>NET</i>	192	353	399
Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	<i>Exp</i>	93	141	100
		<i>Rev</i>	(41)	(38)	(39)
		<i>NET</i>	52	103	61

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
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	304	303
		<i>Rev</i>	-	-	-
		<i>NET</i>	283	304	303
Street Lighting	This service provides for public lighting in Council's urban centres.	<i>Exp</i>	24	29	30
		<i>Rev</i>	-	-	-
		<i>NET</i>	24	29	30
Traffic Management	This service provides for school crossing services.	<i>Exp</i>	12	14	14
		<i>Rev</i>	-	(6)	-
		<i>NET</i>	12	8	14
Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	<i>Exp</i>	772	761	792
		<i>Rev</i>	(75)	(62)	(64)
		<i>NET</i>	697	699	728

### 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	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Maternal & Child Health	Participation - General	96%	97%	97%
Maternal & Child Health	Participation - Indigenous	100%	100%	100%
Statutory Planning	Decision making	0%	0%	0%
Waste Collection	Waste Diversion	22%	22%	22%

\* 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		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Aged and Disability Care Services	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs.	<i>Exp</i>	766	685	666
		<i>Rev</i>	(687)	(692)	(711)
		<i>NET</i>	79	(7)	(45)
Libraries	This service provides public library services at Edenhope and Kaniva via a contribution to the Wimmera Regional Library Corporation.	<i>Exp</i>	167	175	199
		<i>Rev</i>	-	-	-
		<i>NET</i>	167	175	199
Public Health	This service provides a range of public health related activities, including Environmental Health inspections and enforcement, and pest and weed control services.	<i>Exp</i>	158	177	154
		<i>Rev</i>	(98)	(94)	(28)
		<i>NET</i>	60	83	126
Recreation, Sport, Leisure	This service provides maintenance and management of Council's public halls and swimming pools.	<i>Exp</i>	257	289	288
		<i>Rev</i>	(8)	(7)	(7)
		<i>NET</i>	249	282	281
Sport and Recreation Facilities	This service provides for management and maintenance of sporting facilities across the municipality.	<i>Exp</i>	47	55	62
		<i>Rev</i>	(15)	(21)	(21)
		<i>NET</i>	32	34	41

### Major Initiatives

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

### 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	2018/19	2019/20	2020/21
		Actual	Forecast	Budget
Acquatic Facilities	Utilisation	3.99	3.90	3.90
Food Safety	Health and Safety	100%	100%	100%
Libraries	Participation	13.65%	13.60%	13.60%

\* 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		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Tourism and Events	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	<i>Exp</i>	39	118	120
		<i>Rev</i>	-	-	-
		<i>NET</i>	39	118	120
Parks and Reserves	This service provides maintenance and management of all parks and gardens across Council.	<i>Exp</i>	511	528	530
		<i>Rev</i>	(3)	-	-
		<i>NET</i>	508	528	530

### Major Initiatives

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

### Other Initiatives

- 3) Continue involvement in Lake Wallace Management Plan.

## 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 local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. 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

## 2.9 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Objective 1: A proactive, well-governed, professional and financially sustainable organisation that encourages community participation	289	2,721	(2,432)
Strategic Objective 2: Meaningful partnerships to support advocacy priorities and service provision	775	775	-
Strategic Objective 3: Quality sustainable community infrastructure	5,788	11,557	(5,769)
Strategic Objective 4: Building on our agricultural and business strengths and supporting economic development	516	554	(38)
Strategic Objective 5: Thriving, safe and diverse local communities	1,897	2,896	(999)
Strategic Objective 6: Participating in activities that address health and well being issues	602	1,369	(767)
Strategic Objective 7: Providing access to, and promoting the natural environment	650	650	-
<b>Total</b>	<b>10,517</b>	<b>20,522</b>	<b>(10,005)</b>
<b>Expenses added in:</b>			
Others			
<b>Deficit before funding sources</b>	<b>10,517</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	(7,398)		
Waste charge revenue	(550)		
Capital grants	(1,858)		
<b>Total funding sources</b>	<b>(9,806)</b>		
<b>Operating (surplus)/deficit for the year</b>	<b>711</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 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

#### **Pending Accounting Standards**

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of *AASB 16 Leases*, *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include: *AASB 1059 Service Concession Arrangements: Grantors*

**G9 Comprehensive Income Statement**

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	7,785	7,948	8,107	8,269	8,435
Statutory fees and fines	4.1.2	129	132	135	137	140
User fees	4.1.3	780	795	811	827	844
Grants - Operating	4.1.4	7,764	7,405	7,590	7,780	7,974
Grants - Capital	4.1.4	3,078	1,858	1,904	1,952	2,001
Contributions - monetary	4.1.5	183	6	6	6	6
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		90	95	97	100	102
Other income	4.1.6	2,702	1,572	1,611	1,651	1,693
<b>Total income</b>		<b>22,509</b>	<b>19,811</b>	<b>20,262</b>	<b>20,723</b>	<b>21,195</b>
<b>Expenses</b>						
Employee costs	4.1.7	7,777	7,891	8,088	8,290	8,497
Materials and services	4.1.8	7,236	5,546	5,685	5,827	5,973
Depreciation and amortisation	4.1.9	6,820	6,784	6,852	6,920	6,989
Borrowing costs		-	-	-	-	-
Other expenses	4.1.10	365	301	309	316	324
<b>Total expenses</b>		<b>22,198</b>	<b>20,522</b>	<b>20,933</b>	<b>21,354</b>	<b>21,784</b>
<b>Surplus/(deficit) for the year</b>		<b>312</b>	<b>(711)</b>	<b>(672)</b>	<b>(631)</b>	<b>(589)</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)		-	-	-	-	-
<b>Total comprehensive result</b>		<b>312</b>	<b>(711)</b>	<b>(672)</b>	<b>(631)</b>	<b>(589)</b>

**G9 Balance Sheet**

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		11,915	11,622	11,702	11,806	11,870
Trade and other receivables		587	300	306	312	318
Other financial assets		6	273	280	280	280
Inventories		238	250	250	250	250
Non-current assets classified as held for sale		14	14	14	14	14
<b>Total current assets</b>	4.2.1	12,762	12,459	12,552	12,662	12,732
<b>Non-current assets</b>						
Trade and other receivables - loan		167	167	167	167	167
Investments in associates, joint arrangement and subsidiaries		436	436	436	436	436
Property, infrastructure, plant & equipment		198,914	198,199	197,473	196,791	196,194
<b>Total non-current assets</b>	4.2.1	199,517	198,802	198,076	197,394	196,797
<b>Total assets</b>		212,278	211,261	210,629	210,056	209,529
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		705	586	580	594	608
Trust funds and deposits		24	24	24	24	24
Provisions		1,086	877	903	930	958
Lease liabilities	4.2.4	13	13	13	13	13
<b>Total current liabilities</b>	4.2.2	1,828	1,500	1,521	1,561	1,603
<b>Non-current liabilities</b>						
Provisions		579	603	621	639	658
<b>Total non-current liabilities</b>	4.2.2	579	603	621	639	658
<b>Total liabilities</b>		2,408	2,103	2,141	2,200	2,262
<b>Net assets</b>		209,870	209,158	208,487	207,856	207,267
<b>Equity</b>						
Accumulated surplus		43,532	43,487	42,736	42,025	41,356
Reserves		166,338	165,671	165,751	165,831	165,911
<b>Total equity</b>		209,870	209,158	208,487	207,856	207,267



**G9 Statement of Changes in Equity**

For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2020 Forecast Actual</b>					
Balance at beginning of the financial year		209,558	43,787	161,786	3,985
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		209,558	43,787	161,786	3,985
Surplus/(deficit) for the year		312	312	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(567)	-	567
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>209,870</b>	<b>43,532</b>	<b>161,786</b>	<b>4,552</b>
<b>2021 Budget</b>					
Balance at beginning of the financial year		209,870	43,532	161,786	4,552
Surplus/(deficit) for the year		(711)	(711)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(80)	-	80
Transfers from other reserves	4.3.1	-	747	-	(747)
<b>Balance at end of the financial year</b>	4.3.2	<b>209,158</b>	<b>43,487</b>	<b>161,786</b>	<b>3,885</b>
<b>2022</b>					
Balance at beginning of the financial year		209,158	43,487	161,786	3,885
Surplus/(deficit) for the year		(672)	(672)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(80)	-	80
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>208,487</b>	<b>42,736</b>	<b>161,786</b>	<b>3,965</b>
<b>2023</b>					
Balance at beginning of the financial year		208,487	42,736	161,786	3,965
Surplus/(deficit) for the year		(631)	(631)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(80)	-	80
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>207,856</b>	<b>42,025</b>	<b>161,786</b>	<b>4,045</b>
<b>2024</b>					
Balance at beginning of the financial year		207,856	42,025	161,786	4,045
Surplus/(deficit) for the year		(589)	(589)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(80)	-	80
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>207,267</b>	<b>41,356</b>	<b>161,786</b>	<b>4,125</b>

## Statement of Cash Flows

For the four years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		Actual		2021/22	2022/23	2023/24
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		7,765	7,823	8,101	8,263	8,429
Statutory fees and fines		141	145	148	151	154
User fees		780	795	811	827	844
Grants - operating		7,764	7,405	7,590	7,780	7,974
Grants - capital		3,078	1,858	1,904	1,952	2,001
Contributions - monetary		183	6	6	6	6
Interest received		180	180	182	184	185
Trust funds and deposits taken		-	-	-	-	-
Other receipts		4,002	1,760	1,429	1,468	1,507
Employee costs		(7,777)	(7,891)	(8,088)	(8,290)	(8,497)
Materials and services		(8,607)	(5,922)	(5,964)	(6,093)	(6,244)
Other payments		(217)	(227)	(309)	(316)	(324)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	7,291	5,933	5,811	5,931	6,035
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(10,564)	(6,426)	(5,937)	(6,038)	(6,187)
Proceeds from sale of property, infrastructure, plant and equipment		83	213	218	224	229
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(10,481)	(6,213)	(5,718)	(5,814)	(5,958)
<b>Cash flows from financing activities</b>						
Finance costs		-	-	-	-	-
Proceeds from borrowings		-	-	-	-	-
Repayment of borrowings		-	-	-	-	-
Interest paid - lease liability		-	-	-	-	-
Repayment of lease liabilities		(13)	(13)	(13)	(13)	(13)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(13)	(13)	(13)	(13)	(13)
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(3,203)	(294)	80	104	64
Cash and cash equivalents at the beginning of the financial year		15,118	11,915	11,622	11,702	11,806
<b>Cash and cash equivalents at the end of the financial year</b>		11,915	11,622	11,702	11,806	11,870

## G9

## Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Property</b>						
Land		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		1,930	229	235	241	247
<b>Total buildings</b>		1,930	229	235	241	247
<b>Total property</b>		1,930	229	235	241	247
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,406	828	848	869	891
Computers and telecommunications		30	50	51	53	54
<b>Total plant and equipment</b>		1,436	878	899	922	945
<b>Infrastructure</b>						
Roads		6,641	4,543	4,656	4,773	4,892
Bridges		435	400	-	-	-
Footpaths and cycleways		156	55	56	58	59
Drainage		131	65	67	68	70
Parks, open space and streetscapes		391	10	10	11	11
<b>Total infrastructure</b>		7,755	5,073	4,790	4,909	5,032
<b>Total capital works expenditure</b>	4.5.1	11,120	6,179	5,924	6,072	6,224
<b>Represented by:</b>						
New asset expenditure		137	73	73	75	77
Asset renewal expenditure		9,541	5,863	5,259	5,391	5,525
Asset upgrade expenditure		1,442	243	592	578	591
<b>Total capital works expenditure</b>	4.5.1	11,120	6,179	5,924	6,044	6,195
<b>Funding sources represented by:</b>						
Grants		5,802	1,738	2,579	2,631	2,697
Contributions		353	201	195	199	204
Council cash		4,965	4,240	3,150	3,214	3,294
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	11,120	6,179	5,924	6,044	6,195

## G10 Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	7,777	7,891	8,057	8,226	8,399
Employee costs - capital	1,141	1,179	1,204	1,229	1,255
<b>Total staff expenditure</b>	<b>8,918</b>	<b>9,070</b>	<b>9,261</b>	<b>9,455</b>	<b>9,654</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	95.6	96.8	96.8	96.8	96.8
<b>Total staff numbers</b>	<b>95.6</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			
		Permanent		Casual	Temporary
		Full Time	Part time		
2020/21	\$'000	\$'000	\$'000	\$'000	\$'000
CEO & Governance	420	348	55		17
Corporate Services	1,984	1,022	962	-	-
Community Services	1,309	134	918	257	-
Infrastructure Development & Works	4,179	3,362	791	26	-
Total permanent staff expenditure	7,891	4,866	2,726	282	17
Capitalised labour costs	1,179				
<b>Total expenditure</b>	<b>9,070</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2020/21					
CEO & Governance	2.7	2.0	0.5	-	0.2
Corporate Services	19.8	9.0	10.8	-	-
Community Services	15.0	1.0	10.0	4.0	-
Infrastructure Development & Works	59.3	49.0	10.0	0.3	-
	-				
<b>Total staff</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

#### G11 4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. 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 2.0% in line with the rate cap.

This will raise total rates and charges for 2020/21 to \$7.95 million

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

	2019-20 Forecast Actual \$'000	2020/21 Budget \$'000	Change \$'000	%
General rates*	6,791	6,926	136	2.00%
Municipal charge*	450	459	9	2.00%
Waste management charge	532	550	18	3.42%
Interest on rates and charges	12	13	1	4.84%
<b>Total rates and charges</b>	<b>7,785</b>	<b>7,948</b>	<b>164</b>	<b>2.10%</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	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
General rate for rateable properties	0.0026432	0.002255	-14.70%

(\* 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	2019/20 \$'000	2020/21 \$'000	Change \$'000	%
General	6,791	6,926	136	2.00%
<b>Total amount to be raised by general rates</b>	<b>6,791</b>	<b>6,926</b>	<b>136</b>	<b>2.00%</b>

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

Type or class of land	2019/20 Number	2020/21 Number	Change Number	%
General	4,729	4,736	7	0.15%
<b>Total number of assessments</b>	<b>4,729</b>	<b>4,736</b>	<b>7</b>	<b>0.15%</b>

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

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
General	2,569,020	3,071,875	502,855	19.57%
<b>Total value of land</b>	<b>2,569,020</b>	<b>3,071,875</b>	<b>502,855</b>	<b>19.57%</b>

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2019/20	2020/21		
	\$	\$	\$	%
Municipal	152.60	155.65	3	2.00%

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

Type of Charge	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Municipal	450	459	9	2.00%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2019/20	2020/21		
	\$	\$	\$	%
Waste Management	313	324	11	3.42%
<b>Total</b>	<b>313</b>	<b>324</b>	<b>11</b>	<b>3.42%</b>

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	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Waste Management	532	550	18	3.42%
<b>Total</b>	<b>532</b>	<b>550</b>	<b>18</b>	<b>3.42%</b>

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

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
General Rates	6,791	6,926	136	2.00%
Municipal Charge	450	459	9	2.00%
Waste Management Charge	532	550	18	3.42%
<b>Total Rates and charges</b>	<b>7,772</b>	<b>7,935</b>	<b>163</b>	<b>2.10%</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.

	2019/20	2020/21
Total Rates	\$ 7,240,576	\$ 7,385,388
Number of rateable properties	4,729	4,736
Base Average Rate	\$ 1,531	\$ 1,559
Maximum Rate Increase (set by the State Government)	3.50%	2.00%
Capped Average Rate	\$ 1,531	\$ 1,559
Maximum General Rates and Municipal Charges Revenue	\$ 7,240,576	\$ 7,385,388
Budgeted General Rates and Municipal Charges Revenue	\$ 7,240,576	\$ 7,385,388
Budgeted Supplementary Rates	\$ -	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$ 7,240,576	\$ 7,385,388

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 \$0.002255.

**G12 4.1.2 Statutory fees and fines**

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
Animal Management Fees	37	39	2	4.04%
Building Fees	36	40	4	11.11%
Permits	20	20	-	0.00%
Town Planning Fees	29	29	1	1.75%
Other	7	5	2	-35.13%
<b>Total statutory fees and fines</b>	<b>129</b>	<b>132</b>	<b>4</b>	<b>2.75%</b>

Statutory fees and fines is anticipated to increase over 2020/21 by \$4,000 or 2.75%. The majority of this is expected to result from increased building fees.

**G12 4.1.3 User fees**

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
Community services user charges	270	271	1	0.55%
Private and contract works	25	25	-	0.00%
Refuse disposal fees	38	42	4	10.26%
User charges	18	20	2	11.11%
Caravan park fees	26	32	6	23.08%
Other fees and charges	403	405	2	0.48%
<b>Total user fees</b>	<b>780</b>	<b>795</b>	<b>15</b>	<b>1.97%</b>

User fees are budgeted to increase by \$15,000 or 1.97% over 2020/21.

**G13 4.1.4 Grants**

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

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	8,071	8,071	-	0.0%
State funded grants	2,771	1,191	- 1,580	-57.0%
<b>Total grants received</b>	<b>10,842</b>	<b>9,263</b>	<b>- 1,579</b>	<b>-14.6%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	6,108	6,108	-	0.0%
Commonwealth Home Support Program	435	435	-	0.0%
<b>Recurrent - State Government</b>				
Community safety	6	-	6	-100.0%
Aged care	53	72	18	34.5%
Public health	6	6	-	0.0%
Maternal and child health	260	336	76	29.3%
Youth services	336	405	68	20.3%
<b>Total recurrent grants</b>	<b>7,204</b>	<b>7,362</b>	<b>157</b>	<b>2.2%</b>
<b>Non-recurrent - Commonwealth Government</b>				
	-	-	-	
<b>Non-recurrent - State Government</b>				
Administration	43	43	1	2.0%
Community projects	442	-	442	-100.0%
Environment	75	-	75	-100.0%
<b>Total non-recurrent grants</b>	<b>560</b>	<b>43</b>	<b>516</b>	<b>-92.2%</b>
<b>Total operating grants</b>	<b>7,764</b>	<b>7,405</b>	<b>- 359</b>	<b>-4.6%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,528	1,528	-	0.0%
<b>Total recurrent grants</b>	<b>1,528</b>	<b>1,528</b>	<b>-</b>	<b>0.0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Bridges	162	200	38	23.5%
<b>Non-recurrent - State Government</b>				
Buildings	50	120	70	139.3%
Parks, Open Space & Streetscapes	50	-	50	-100.0%
Roads	1,288	-	1,288	-100.0%
Footpaths & Cycleways	-	10	10	100.0%
<b>Total non-recurrent grants</b>	<b>1,550</b>	<b>329.7</b>	<b>- 1,220</b>	<b>-78.7%</b>
<b>Total capital grants</b>	<b>3,078</b>	<b>1,858</b>	<b>- 1,220</b>	<b>-39.6%</b>
<b>Total Grants</b>	<b>10,842</b>	<b>9,263</b>	<b>- 1,579</b>	<b>-14.6%</b>



Operating grants are budgeted to decline by \$0.359 million or 4.6% over 2020/21. The major anticipated variances when compared to 2019/20 include:

- A decline of \$0.441 million in State Government project grants (Harrow Recreation Reserve)
- As the Federal Budget will not be released until October 2020, we have not budgeted for any CPI increase in Commonwealth funding
- These decreases are offset by smaller increases in Maternal Child Health, Youth Services and Aged Care

Capital Grants are anticipated to decline by \$1.579 million or 14.6% for the 2020/21 year. Capital grants are often difficult to compare as they often relate to non-recurrent projects which may vary considerably from year to year. The major variance between the two years is:

- A decline of \$1.288 million in State funding for roads, relating to the winding up of the Fixing Country Roads Program funding made available to Council.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	180	180	-	0.00%
Reimbursements	2,301	1,210	- 1,091	-47.42%
Recognised volunteer services	44	44	-	0.00%
Other income	177	138	- 39	-22.03%
<b>Total other income</b>	<b>2,702</b>	<b>1,572</b>	<b>- 1,130</b>	<b>-41.83%</b>

Other income is expected to reduce by \$1.130 million, predominantly from the reimbursements area. This is due to a reduction in VicRoads funding of \$1 million in 2020/21. Reimbursements were also received in the 2019/20 year in relation to the shared HR Manager position, in the 2020/21 year this will no longer be the case as Council will employ this position.

West Wimmera Shire Council leases a Council owned facility at 41 Commercial Street Kaniva, which is currently run as a café business. The lease for this property is due to expire on 23 September 2020. Council will seek to re-lease this property by way of a tender process during the early part of the 2020/21 financial year.

#### G12 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	6,856	6,923	67	0.98%
WorkCover	152	156	4	2.63%
Superannuation	707	738	31	4.31%
Fringe Benefits Tax	61	74	13	20.48%
<b>Total employee costs</b>	<b>7,777</b>	<b>7,891</b>	<b>114</b>	<b>1.47%</b>

Employee costs are expected to increase 1.47% or \$114,000 due to the Enterprise Bargain Agreement rise of 2.1%. This increase is somewhat offset by budgeted decreases in casual labour due to a reduced capital works program.

#### G12 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Contract payments	4,136	2,731	- 1,405	-33.98%
Plant and equipment maintenance	887	860	- 27	-3.00%
Utilities	353	339	- 14	-3.96%
Office administration	58	56	- 2	-3.50%
Information technology	154	148	- 6	-3.80%
Insurance	341	350	9	2.58%
Consultants	179	226	48	26.81%
Other materials and services	1,130	837	- 293	-25.93%
<b>Total materials and services</b>	<b>7,236</b>	<b>5,546</b>	<b>- 1,690</b>	<b>-23.35%</b>

Council expects a reduction of other expenses of \$1.690 million in 2020/21. This is largely in the contract payments area and is due to the completion of the Harrow Recreation Reserve Project in the 2019/20 financial year. We also expect to see a reduction in utilities due to the installation of energy-saving solar panels on Council buildings in the 2018/19 and 2019/20 years. Plant and Equipment maintenance is expected to be 3% lower given the reduction in Capital Works expenditure.

**G12 4.1.9 Depreciation**

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Property	828	830	2	0.30%
Plant & equipment	784	693	- 91	-11.61%
Infrastructure	5,208	5,261	53	1.01%
<b>Total depreciation</b>	<b>6,820</b>	<b>6,784</b>	<b>- 36</b>	<b>-0.53%</b>

A full independent infrastructure revaluation was undertaken in June 2018 was undertaken in May 2018. Council anticipates no significant changes to its depreciation period or values over the 2020/21 year.

**G12 4.1.12 Other expenses**

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Councillors' allowances	141	143	2	1.61%
Operating lease rentals	9	13	4	49.99%
Auditor remuneration - VAGO	40	42	2	5.00%
Auditor remuneration - other	22	22	1	2.33%
Recognised volunteer services	44	44	-	0.00%
Other	110	37	- 73	-66.36%
<b>Total other expenses</b>	<b>365</b>	<b>301</b>	<b>- 64</b>	<b>-17.52%</b>

Council expects a decline in other expenses of \$0.064 million mainly due to an increased amount of plant hire recoveries to offset the expense.

## 4.2 Balance Sheet

### 4.2.1 Assets

#### 4.2.1.1 Cash and Cash Equivalents

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Cash and Cash Equivalents	11,916	11,622	- 294	-2.46%

Council anticipates to draw down on cash reserves by \$0.294 million over the 2020/21 year. This is due to transfers from cash reserves maintained in prior years to fund capital expenditure on bridgework and election costs along with carried forward capital projects from 2019/20.

#### 4.2.1.2 Property, Infrastructure Plant and Equipment

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Property, infrastructure, plant & equipment	198,914	198,199	- 715	-0.36%

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 decrease by \$0.715 million over the 2020/21 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

### 4.2.2 Liabilities

Council's overall liabilities are anticipated to decrease over the 2020/21 year, largely due to an anticipated decline in trade creditors at balance date as the use of contractors declines due to the winding up of the Harrow Recreation Reserve Project.

#### 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	Budget
	Actual	2020/21
	2019/20	2020/21
	\$	\$
<b>Right-of-use assets</b>	-	-
Plant & Equipment - Photocopier	12,784	12,784
<b>Total right-of-use assets</b>	12,784	12,784
<b>Lease liabilities</b>		
<b>Current lease liabilities</b>		
Plant & Equipment - Photocopier	12,784	12,784
<b>Total current lease liabilities</b>	12,784	12,784
<b>Non-current lease liabilities</b>		
Other, etc.	-	-
<b>Total non-current lease liabilities</b>	-	-
<b>Total lease liabilities</b>	12,784	12,784

### 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 draw down \$0.515 million from reserves over the 2020/21 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	584	50	-	634
Quarry Restoration Reserve	116	3	-	119
Capital Improvement Reserve	308	7	200	115
Rates Revaluation Reserve	334	-	-	334
Elections Reserve	61	20	60	21
Carried Forward Projects	3,149	-	487	2,662
	<b>4,552</b>	<b>80</b>	<b>747</b>	<b>3,885</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 \$5.93 million. This represents a decline of \$1.36 million from the projected 2019/20 result. This is largely due to the reduction in grant funding and reimbursements from VicRoads.

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

Council anticipates a net cash outflow of \$6.21 million over the 2020/21 financial year, representing Council's capital expenditure program. This shows a decline in outflows of \$4.27 million over the previous year due to a reduction on capital expenditure.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### G15 4.5.1 Summary

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	1,930	229	- 1,701	-88.13%
Plant and equipment	1,436	878	- 559	-38.89%
Infrastructure	7,754	5,073	- 2,681	-34.58%
<b>Total</b>	<b>11,120</b>	<b>6,179</b>	<b>- 4,941</b>	<b>-44.43%</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	229	-	224	5	-	-	8.5	220.5	-
Plant and equipment	878	15	863	-	-	-	193	685	-
Infrastructure	5,073	58	4,777	238	-	1,738	-	3,335	-
<b>Total</b>	<b>6,179</b>	<b>73</b>	<b>5,863</b>	<b>243</b>	<b>-</b>	<b>1,738</b>	<b>201.0</b>	<b>4,240.3</b>	<b>-</b>

Capital expenditure is budgeted to decline by \$4.941 million for the 2020/21 year when compared to 2019/20. This is largely in the Property area which is budgeted to decline by \$1.701 million for 2020/21. This is a result of the bulk of works at the Edenhope & District Community Centre, being the most recent major property project, being budgeted for in 2018/19 (although a further \$330,500 of grant-funded expenditure is anticipated to be carried forward into 2020/21 from this project - see section 4.5.3 below).

Infrastructure capital expenditure is anticipated to reduce by \$2.681 million for 2020/21. The majority of this relates to a significant reduction in funding due to the Fixing Country Roads program ending prior to the 2020/21 year.

**G15 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</b>									
Kaniva Depot meeting / tea room	80	-	80	-	-	-	-	80	-
Old Toilet Block - Tennis club removal and replacement	70	-	70	-	-	-	-	70	-
Apsley Hall - Replace asbestos roof	52	-	52	-	-	-	-	52	-
Edenhope Council Office (design and refurbish)	10	-	5	5	-	-	-	10	-
Edenhope Swimming Pool painting	7	-	7	-	-	-	3.5	3.5	-
Edenhope Swimming Pool replacement of sand in filter	10	-	10	-	-	-	5.0	5.0	-
<b>TOTAL PROPERTY</b>	<b>229</b>	<b>-</b>	<b>224</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>8.5</b>	<b>220.5</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant	603	15	588	-	-	-	100	503	-
Motor Vehicles	225	-	225	-	-	-	93	132	-
<b>Computers and Telecommunications</b>									
Computers/laptops	50	-	50	-	-	-	-	50	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>878</b>	<b>15</b>	<b>863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193</b>	<b>685</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Newlands Settlement Rd. Reconstruction Ch. 9340m - Ch. 10380m x 3.8m Seal	24	-	24	-	-	-	-	24	-
Kybybolite Rd. Reconstruction Ch. 1300m - 3000m x 4.0m Seal	37	-	37	-	-	-	-	37	-
Leeor Rd Reconstruction: Ch. 2240m - Ch. 4725m x 5.6m Seal, Ch. 5790m - 7500m	117	-	117	-	-	-	-	117	-
Brooks Rd. Reconstruction Ch. 6110m - Ch. 7110m x 4.0m Seal	24	-	24	-	-	-	-	24	-
Serviceton South Road Ch. 1935m - Ch. 3255m x 4.0m	27	-	27	-	-	-	-	27	-
Douglas St, Ch. 00m - 450m x 4.0m seal	29	-	29	-	-	-	-	29	-
Kadnook - Connewirricoo Rd.Ch. 4700m - Ch. 5300m, Ch. 9600m - Ch. 11000 x 6.0m seal	60	-	60	-	-	-	-	60	-
Ozenkadnook Mortat Rd Ch. 15570m - Ch.17370m x 6.2m seal (incl bend near Barbettie's)	56	-	56	-	-	-	-	56	-
Newlands Settlement Ch.10380 - Ch. 11680 x 4.0m seal	218	-	218	-	-	218	-	-	-
Kadnook - Connewirricoo Rd. Ch. 11000 - Ch. 11600 x 6.0m seal (Moloney Ch. TBC)	151	-	121	30	-	151	-	-	-
Morree Rd. Ch. 00 - Ch. 2040m x 7.0-6.2m	543	-	380	163	-	431	-	112	-
Elizabeth St. / South Rd. Serviceton intersection	70	-	35	35	-	-	-	70	-
Murrawong Rd Ch. 7700m - Ch. 8700m x 6.2m seal	260	-	260	-	-	260	-	-	-
Miram Sth (S) Rd Ch. 2210m - 3760m x 4.0m seal	260	-	260	-	-	215	-	45	-
Broughton Road Ch 16480 - 17465 x 6.0m	252	-	252	-	-	252	-	-	-
Reseals	1,000	-	1,000	-	-	-	-	1,000	-
Linemarking	10	-	10	-	-	-	-	10	-
Shoulder Resheeting	400	-	400	-	-	-	-	400	-
Resheeting	1,000	-	1,000	-	-	-	-	1,000	-
Handicap Park Kaniva in front of IGA	3	3	-	-	-	-	-	3	-
<b>Bridges</b>									
Harrow - Clear Lake Road Bridge over Salt Creek	400	-	400	-	-	200	-	200	-

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>Footpaths and Cycleways</b>									
Ped crossings at Baker/Commercial	20	20	-	-	-	10	-	10	-
Natimuk Frances Rd., Goroke. Various sections between Compston St. and P12 School.	15	-	15	-	-	-	-	15	-
Madden St, Kaniva Railway Crossing, stage 1 design, approvals and cost estimate.	20	20	-	-	-	-	-	20	-
<b>Drainage</b>									
Minor Culvert Renewals	50	-	40	10	-	-	-	50	-
Baker St/Progress St Drainage	15	15	-	-	-	-	-	15	-
<b>Parks, Open Space and Streetscapes</b>									
Playgrounds, soft fall top up, maintenance, inspections	10	-	10	-	-	-	-	10	-
<b>TOTAL INFRASTRUCTURE</b>	<b>5,073</b>	<b>58</b>	<b>4,777</b>	<b>238</b>	<b>-</b>	<b>1,738</b>	<b>-</b>	<b>3,335</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>6,179</b>	<b>73</b>	<b>5,863</b>	<b>243</b>	<b>-</b>	<b>1,738</b>	<b>201</b>	<b>4,240</b>	<b>-</b>



#### 4.5.3 Works carried forward from the 2019/20 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>Buildings</b>									
Edenhope & District Community Centre Redevelopment	330	330	-	-	-	330	-	-	-
<b>TOTAL PROPERTY</b>	<b>330</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Border Road Construction Ch. 20,115m (Dorodong Rd.) - Ch. 21,880m (Old Telegraph Rd.)	125	-	125	-	-	-	-	125	-
<b>Parks, Open Space and Streetscapes</b>									
Playgrounds - Henley Park Playground equipment	20	-	20	-	-	-	-	20	-
<b>Footpaths</b>									
Lake Wallace Walking Track	12	12	-	-	-	-	-	12	-
<b>TOTAL INFRASTRUCTURE</b>	<b>157</b>	<b>12</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2019/20</b>	<b>487</b>	<b>342</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>-</b>	<b>157</b>	<b>-</b>

## G16 5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.66%	-6.84%	-5.38%	-4.47%	-4.17%	-3.88%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	477.26%	698.07%	830.38%	825.51%	811.27%	794.02%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	298.31%	401.47%	514.06%	507.27%	495.72%	481.50%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0%	0%	0%	0%	0%	0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0%	0%	0%	0%	+
Indebtedness	Non-current liabilities / own source revenue		3.22%	5.08%	5.77%	5.82%	5.87%	5.93%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	74%	139.90%	86.43%	76.76%	77.90%	79.05%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	30.92%	37.47%	40.81%	40.46%	40.34%	40.22%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.40%	0.30%	0.26%	0.30%	0.30%	0.30%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$4,879	\$4,694	\$4,333	\$4,420	\$4,509	\$4,600	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,582	\$1,646	\$1,678	\$1,712	\$1,746	\$1,781	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		29.35%	13.60%	13.44%	10.00%	10.00%	10.00%	+

#### Key to Forecast Trend:

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

#### Notes to indicators

##### 1. Adjusted underlying result

The 2018/19 actual figure reflects the 3.5% rate increase variation along with higher grant funding than expected in the 2020/21 year onwards. This result is expected to gradually decline as Council's own sourced recurrent revenue declines due to a combination of declining population and the application of the rate cap.

##### 2. Working Capital

Working capital is anticipated to decline over the four years as cash declines slightly and employee provisions increase slightly over the period.

##### 3. Unrestricted Cash

Unrestricted cash remains relatively steady over the period, with fluctuations from cash held at the end of each year. The significantly lower figure in 2018/19 reflected a larger amount of cash held at year end to carry future works.

##### 4. Debt compared to rates

Loans and borrowings as a percentage of rates is zero as Council has no plans to take on any new debt over the period.

##### 5. Asset renewal

Asset renewal varies from year to year as Council's capital expenditure program fluctuates depending upon. Overall over the period there is a reduction in the ratio, largely due to the decrease in Capital grant funding impacting Council's ability to fund asset renewals.

##### 6. Rates concentration

Council's rates concentration level is expected to remain at just above 40% for the projected future four years due to the rate cap set at 2% under the Fair Go Rates System. This figure remains well below the average of other Victorian Councils 63.74% (source: Knowyourcouncil.vic.gov.au).



**WEST WIMMERA SHIRE COUNCIL  
SCHEDULE OF FEES & CHARGES  
2020/21**



	Description	Basis	Nature of Fee	GST	2020-21 INC GST
<b>1</b>	<b>Registration Fees - Dogs, cats and Domestic Animals</b>				
	<b>2020/21 Fees (10/4/20 to 10/4/21)</b>				
	<b>Maximum Fee applicable to dogs and cats under Domestic Animals Act 1994</b>				
<b>1.1</b>	Category A - Maximum Fee	Annual fee per animal	Statutory	Non Taxable	\$117.00
<b>1.2</b>	Category B - Maximum Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$59.00
<b>1.3</b>	Category C - Reduced Fee	Annual fee per animal	Statutory	Non Taxable	\$39.00
<b>1.4</b>	Category C - Reduced Fee Pensioner	Annual fee per animal	Statutory	Non Taxable	\$20.00
<b>1.5</b>	Micro chipping fee - financial year	Per animal	Statutory	Non Taxable	\$62.00
<b>1.6</b>	Dangerous/Menacing dog registration fee	Per animal	Statutory	Non Taxable	\$204.00
<b>1.7</b>	Planned Microchipped days	Per animal	Statutory	Non Taxable	\$31.00
<b>2</b>	<b>Health Registration Fees</b>				
	<b>2020/21 Fees (Billing period 1/5/20 to 30/4/21)</b>				
	<b>Charge classes are as defined under the Food Act 1984</b>				
<b>2.1</b>	Class 1 Registration - (Hospitals/age care/child care)	Annual fee	Council	Non Taxable	\$310.00
<b>2.2</b>	Class 2 Registration - (Restaurants/cafes/prep of food)	Annual fee	Council	Non Taxable	\$256.00
<b>2.3</b>	Class 3 Registration - (Low risk food prep/packaged food)	Annual fee	Council	Non Taxable	\$175.00
<b>2.4</b>	Class 4 Registration - (Newsagents)		Council	Non Taxable	
<b>2.5</b>	Fee for limited operation (operate less than 3 days or under 25 hours per week)		50% of annual Class 2 and		
<b>2.6</b>	Fee for full operations of Club or Community Organisation	Annual fee	Council	Non Taxable	\$85.00
	<b>Fee for temporary Food Permit:</b>				
<b>2.7</b>	Community Group - up to 2 events p.a.				
<b>2.8</b>	Community Group - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$27.00
<b>2.9</b>	General Food Business - up to 2 events p.a. (per event charge)	Annual fee	Council	Non Taxable	\$20.00
<b>2.10</b>	General Food Business - up to 12 events p.a. (annual charge)	Annual fee	Council	Non Taxable	\$64.00
<b>2.11</b>	Transfer of registration (including prescribed accommodation/hairstyling/beauty)		50% of annual Class 2 and		
<b>2.12</b>	Penalty for late payment of Health Registration fees		Prescribed fee plus 50%		
<b>2.13</b>	Septic tank applications - per financial year	Per application	Council	Non Taxable	\$320.00
<b>2.14</b>	Septic tank alterations - per financial year	Per instance	Council	Non Taxable	\$176.00
<b>2.15</b>	Caravan park registration - less than 25 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Fee
<b>2.16</b>	Caravan park registration 26-50 sites (3 yearly registration fee) - Expire 30/4/2020	Per caravan park	Statutory Fee	Non Taxable	Fee
<b>2.17</b>	Caravan park registration 51-100 sites (3 yearly registration fee)	Per caravan park	Statutory Fee	Non Taxable	Fee
<b>2.18</b>	Caravan park transfer of proprietor	Per instance	5 fee units		
<b>2.19</b>	Prescribed Accommodation	Annual fee	Council	Non Taxable	\$256.00
<b>2.20</b>	Hair & Beauty premises	Annual fee	Council	Non Taxable	\$176.00
<b>3</b>	<b>Disabled Persons Permit</b>				
	Disabled Persons Permit	Per permit 3 years	Council	Non Taxable	\$9.00
<b>4</b>	<b>Community Bus</b>				
	Hire Fee (Community Group)	Per kilometre	Council	Taxable	\$0.51
	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>Home Care &amp; Meals on Wheels</b>				
	<b>Fees charged for all private home care in accordance with the DHS guidelines</b>				
<b>5.1</b>	Meals on Wheels	Per meal	Council	Non Taxable	\$10.00
<b>5.2</b>	Centre based meals	Per meal	Council	Non Taxable	\$12.00
<b>5.3</b>	PAC and Linkages	Per meal	Council	Taxable	\$18.48
<b>6</b>	<b>Kindergartens</b>				
<b>6.1</b>	Kindergarten Fees 4 year olds - \$320 per term per child (1 Jul 2020 - 31 Dec 2020)	Per year	Council	Non Taxable	\$640.00
<b>6.2</b>	Kindergarten Fees 3 year olds - \$320 per term per child (1 Jul 2020 - 31 Dec 2020)	Per year	Council	Non Taxable	\$640.00
<b>6.3</b>	Kindergarten Fees 4 year olds - \$325 per term per child (1 Jan 2021 - 30 Jun 2021)	Per year	Council	Non Taxable	\$650.00
<b>6.4</b>	Kindergarten Fees 3 year olds - \$325 per term per child (1 Jan 2021 - 30 Jun 2021)	Per year	Council	Non Taxable	\$650.00
<b>7</b>	<b>Photocopying</b>				
	<b>All photocopying black and white only on plain paper</b>				
<b>7.1</b>	A4	Per page	Council	Taxable	\$1.17
<b>7.2</b>	A3	Per page	Council	Taxable	\$1.22
<b>7.3</b>	Large document - per document up to 100 pages		Council	Taxable	\$28.66
<b>7.4</b>	Large document - per document up to 100 pages		Council	Taxable	\$45.90



**WEST WIMMERA SHIRE COUNCIL  
SCHEDULE OF FEES & CHARGES  
2020/21**



	Description	Basis	Nature of Fee	GST	2020-21 INC GST
<b>8</b>	<b>Kaniva Caravan Park Weekly Fees</b>				
	<b>Powered Site</b>				
<b>8.1</b>	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$100.00
<b>8.2</b>	Occupied - per night	Per site	Council	Taxable	\$20.00
	<b>Unoccupied - no tenants</b>				
<b>8.4</b>	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$45.00
	<b>Unpowered Site</b>				
<b>8.5</b>	Caravan, trailer or like vehicle, or tent or like construction - weekly fee	Per site	Council	Taxable	\$70.00
<b>8.6</b>	Occupied - per night	Per site	Council	Taxable	\$14.00
<b>9</b>	<b>Kaniva Hall Charges</b>				
<b>9.1</b>	Security deposit for licensed functions (refundable)	Per event	Council	Non Taxable	\$132.55
<b>9.2</b>	Insurance - functions without alcohol	Per event	Council	Taxable	\$95.85
<b>9.3</b>	Insurance - functions with alcohol	Per event	Council	Taxable	\$132.60
<b>9.4</b>	Sounds System (PA System & microphones) - Bond	Per event	Council	Non Taxable	\$104.05
	<b>Kaniva Hall including supper room and kitchen</b>				
	<b>Commercial Hire</b>				
	<u>Auction sales, Elections, Commercial displays, business/professional visits</u>				
<b>9.5</b>	up to 12 hours	Per occasion	Council	Taxable	\$329.45
<b>9.6</b>	from 12 to 24 hours	Per occasion	Council	Taxable	\$548.75
	<b>Weddings, Dinners, Funerals, Parties, Parades, Farewells</b>				
<b>9.6</b>	up to 12 hours	Per occasion	Council	Taxable	\$109.15
<b>9.7</b>	12 to 24 hours	Per occasion	Council	Taxable	\$165.25
<b>9.8</b>	24 hours to 3 days	Per occasion	Council	Taxable	\$329.45
	<b>Rehearsals, Religious services</b>				
<b>9.9</b>	up to 12 hours	Per occasion	Council	Taxable	\$32.15
<b>9.10</b>	12 to 24 hours	Per occasion	Council	Taxable	\$58.15
	<b>Kitchen Hire Only</b>				
<b>9.11</b>	up to 6 hours	Per occasion	Council	Taxable	\$21.95
<b>9.12</b>	up to 12 hours	Per occasion	Council	Taxable	\$42.85
	<b>Supper room hire only</b>				
<b>9.13</b>	Commercial use - up to 12 hours	Per occasion	Council	Taxable	\$89.75
<b>9.14</b>	Community use including - not for profit fundraising - up to 12 hours	Event with alcohol present	Council	Taxable	\$21.95
<b>9.15</b>	Community use including - not for profit fundraising - up to 12 hours	No alcohol event	Council	Taxable	\$1.05
<b>9.16</b>	Community use including - not for profit (Monthly fee)	Regular users per occasion	Council	Taxable	\$58.15
<b>9.17</b>	Community use including - not for profit (i.e. Yoga/dance/karate etc) (Yearly fee)	Regular users per occasion	Council	Taxable	\$228.50
<b>10</b>	<b>Kaniva Showgrounds and Recreation Reserve</b>				
<b>10.1</b>	Kaniva Hockey Club	Annual Charge	Council	Taxable	\$549.25
<b>10.2</b>	Kaniva A & P Society	Annual Charge	Council	Taxable	\$549.25
<b>10.3</b>	Kaniva Cricket Club	Annual Charge	Council	Taxable	\$274.40
<b>10.4</b>	Kaniva/Leeor United Football/Netball Club	Annual Charge	Council	Taxable	\$4,942.90
<b>10.5</b>	Auctions - Commercial	Per event	Council	Taxable	\$274.40
<b>10.6</b>	Miscellaneous Oval Hire - Not for profit	Per event	Council	Taxable	\$1.10
<b>10.7</b>	Miscellaneous Oval Hire	Per day	Council	Taxable	\$128.00
<b>10.8</b>	Miscellaneous Oval Hire	Per half day	Council	Taxable	\$74.95
<b>10.9</b>	Circus	Day of circus	Council	Taxable	\$494.70
<b>11</b>	<b>Planning Fees (Statutory)</b>				
	<b>Applications for Permits (Regulation 7)</b>				
<b>11.1</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>11.2</b>	<b>Class 2</b> up to \$10,000		Statutory	Non Taxable	\$191.95
<b>11.3</b>	<b>Class 3</b> \$10,000 to \$100,000		Statutory	Non Taxable	\$604.35



**WEST WIMMERA SHIRE COUNCIL  
SCHEDULE OF FEES & CHARGES  
2020/21**



	Description	Basis	Nature of Fee	GST	2020-21 INC GST
11.4	<b>Class 4</b> \$100,000 to \$500,000		Statutory	Non Taxable	\$1,237.15
11.5	<b>Class 5</b> \$500,000 to \$1 million		Statutory	Non Taxable	\$1,336.65
11.6	<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:				
11.7	<b>Class 7</b> Up to \$10,000		Statutory	Non Taxable	\$191.95
11.8	<b>Class 8</b> More than \$10,000		Statutory	Non Taxable	\$412.35
11.9	<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:				
11.10	<b>Class 10</b> Up to \$100,000		Statutory	Non Taxable	\$1,102.05
11.11	<b>Class 10</b> Up to \$100,000 Native Vegetation Removal Only		Statutory	Non Taxable	\$200.00
11.12	<b>Class 11</b> \$100,000 to \$1 million		Statutory	Non Taxable	\$1,485.95
11.13	<b>Class 12</b> \$1 million to \$5 million		Statutory	Non Taxable	\$3,277.70
11.14	<b>Class 13</b> \$5 million to \$15 million		Statutory	Non Taxable	\$8,340.00
11.15	<b>Class 14</b> \$15 million to \$50 million		Statutory	Non Taxable	\$24,636.15
11.16	<b>Class 15</b> More than \$50 million (to be charged at 50% until 13/10/2017)		Statutory	Non Taxable	\$54,282.40
11.17	<b>Class 16</b> Subdivide an existing building		Statutory	Non Taxable	\$1,265.55
11.18	<b>Class 17</b> Subdivide land into 2 lots		Statutory	Non Taxable	\$1,265.65
11.19	<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
11.20	<b>Class 19</b> To subdivide land (\$1,241 for each 100 lots created)		Statutory	Non Taxable	\$1,265.65
11.21	<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
11.22	<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>				
11.23	1. An application for more than one class of permit set out in the above table: 2. An application to amend a permit in more than one class set out in the above table:		The sum of: The highest of the fees which would have been applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.		
	<b>Amendments to Planning Schemes</b>				
11.24	<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
11.25	<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	
11.26	i) Up to 10 Submissions				\$14,232.70
11.27	ii) 11 to 20 submissions				\$28,437.60
11.28	iii) More than 20 submissions		Statutory	Non Taxable	\$30,014.40
11.29	<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
11.30	<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

12	Building Fees				
	<b>New Dwelling, Extension, Alterations (Domestic)</b>				
12.1	Up to \$5,000		Council	Taxable	\$522.50
12.2	\$5,001 - \$10,000		Council	Taxable	\$748.00
12.3	\$10,001 - \$20,000		Council	Taxable	\$957.00
12.4	\$20,001 - \$50,000		Council	Taxable	\$1,177.00
12.5	\$50,001 - \$100,000		Council	Taxable	\$1,584.00
12.6	\$100,001 - \$150,000		Council	Taxable	\$1,974.50
12.7	\$150,001 - \$200,000		Council	Taxable	\$2,376.00
12.8	\$200,001 - \$250,000*		Council	Taxable	\$2,827.00
12.9	\$250,001 - \$300,000*		Council	Taxable	\$3,223.00
12.10	\$300,001 - \$350,000*		Council	Taxable	\$3,613.50
12.11	> \$350,000*		Council	Taxable	Maximum \$3,894



**WEST WIMMERA SHIRE COUNCIL  
SCHEDULE OF FEES & CHARGES  
2020/21**



	Description	Basis	Nature of Fee	GST	2020-21 INC GST
	<i>*excludes work performed by a Registered Building Practitioner</i>				
	<b>Owner/Applicants Engaging a Registered Building Practitioner (New Dwellings/Extensions Only)</b>				
12.12	\$200,001 - \$340,000		Council	Taxable	\$2,376.00
12.13	\$340,001 - \$550,000		Council	Taxable	\$2,640.00
12.14	>\$550,000		Council	Taxable	Maximum \$3,261.50
	<b>Other Domestic Approvals</b>				
12.15	Garage, Car Port, Shed, Patio, Verandah, Pergola		Council	Taxable	\$797.50
12.16	Swimming Pool (fence only)		Council	Taxable	\$577.50
12.17	Swimming Pool and All Fences		Council	Taxable	\$715.00
12.18	Restumping (work must be performed by Registered Builder)		Council	Taxable	\$825.00
12.19	Re-erection of Dwelling (Resiting)		Council	Taxable	\$1,699.50
	<b>Demolition</b>				
12.20	Class 1 or 10 building (domestic)		Council	Taxable	\$715.00
12.21	Other class buildings		Council	Taxable	\$803.00
	<b>Commercial</b>				
12.22	Up to \$10,000		Council	Taxable	\$924.00
12.23	\$10,001 - \$50,000		Council	Taxable	\$957.00
12.24	\$50,001 - \$100,000		Council	Taxable	\$1,710.50
12.25	\$100,001 - \$150,000		Council	Taxable	\$2,299.00
12.26	\$150,001 - \$200,000		Council	Taxable	\$2,827.00
12.27	\$200,001 - \$250,000		Council	Taxable	\$3,349.50
12.28	\$250,001 - \$300,000		Council	Taxable	\$3,894.00
12.29	\$300,001 - \$500,000		Council	Taxable	\$4,482.50
12.30	> \$500,000		Council	Taxable	\$ value / 130 + GST
12.31	Site Permit		Council		
12.32	Public Place of entertainment		Council		
	<b>General Building Permit - other fees</b>				
12.33	Amended Building Permit - Minor Alterations		Council	Taxable	\$154.00
12.34	Amended Building Permit - Major Alterations		Council	Taxable	\$247.50
12.35	Extension of Time to Building Permit - Amended Permit Required		Council	Taxable	\$247.50
	* Government Levy - Building Administration Fund ( <b>*Statutory Charge</b> )			Non Taxable	
	* Consult & report for Variations		VBA		
	<b>* Extend currency of Permit</b>		VBA		
	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		
12.36	<b>*Security Deposit for Relocation of Buildings</b>				
12.37	External Inspections i.e. Private building surveyor etc				
12.38	Addition Inspection		Council	Non Taxable	\$137.35
12.39	Contract Inspection - Foundations, Reinforcement & Finals		Council	Non Taxable	\$209.10
12.40	Contract Inspection - Frame		Council	Non Taxable	\$226.50
12.41	Building Notices/Orders		Council	Non Taxable	Building Fee + 50%
12.42	Travel time & vehicle cost where more than 5km from office		Council	Non Taxable	\$1.10/km + \$84.00
13	<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
13.1	Contaminated Green Waste per cubic metre	Per cubic metre	Council	Taxable	\$28.00
	<b>Hard Waste</b>				
13.2	General Waste	Per cubic metre	Council	Taxable	\$28.00
13.3	Passenger car tyre	Per item	Council	Taxable	\$11.50
13.4	Light truck tyre	Per item	Council	Taxable	\$16.50
13.5	Heavy truck tyre	Per item	Council	Taxable	\$24.50
13.6	Small tractor tyre	Per item	Council	Taxable	\$24.50



**WEST WIMMERA SHIRE COUNCIL  
SCHEDULE OF FEES & CHARGES  
2020/21**



	Description	Basis	Nature of Fee	GST	2020-21 INC GST
13.7	Large tractor tyre	Per item	Council	Taxable	\$43.00
13.8	Loads Concrete/Builders Rubble etc	Per cubic metre	Council	Taxable	\$42.00
13.9	Clean concrete	Per cubic metre	Council	Taxable	\$56.00
	Recyclables				\$0.00
13.10	120 litre bin collection - to deposit waste at the transfer station	Per item	Council	Taxable	\$5.50
13.11	Commercial 240 litre bin collection	Per item	Council	Taxable	\$7.50
	<b><u>Mattresses/Couches</u></b>				
13.12	Single	Per item	Council	Taxable	\$25.50
13.13	Double or larger	Per item	Council	Taxable	\$33.00
13.14	Prescribed waste (Asbestos - must be wrapped)	Per 10m <sup>2</sup>	Council	Taxable	\$15.50
14	<b>Waste Collection</b>				
14.1	Urban 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$321.35
14.2	Rural 120 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$310.50
14.3	Commercial 240 litre bin collection - annual charge - weekly collection	Yearly Fee	Council	Non Taxable	\$418.20
14.4	Cost of 120 litre bin - new and replacement	Per bin	Council	Taxable	\$55.00
14.5	Cost of 240 litre bin - new and replacement	Per bin	Council	Taxable	\$88.00
14.6	Recycling bins	Per bin	Council	Taxable	\$45.00
15	<b>Pound Fees</b>				
15.1	Pound Release Fees	Per occasion	Council	Taxable	\$46.00
	Pound Release Fees Registered dog/cat - within 12 months from first impoundment		Council	Taxable	\$67.00
15.2	Subsequent Pound Release Fee per cat/dog	Per occasion	Council	Taxable	\$102.00
	<b><u>Daily Food Fee</u></b>				
15.3	Dogs and Cats	Per animal per day	Council	Taxable	\$8.00
15.4	Livestock - Small Animal (sheep or equivalent)	Per animal per day	Council	Taxable	\$8.00
15.5	Livestock - Large Animal (cow or equivalent)	Per animal per day	Council	Taxable	\$13.00
	<b><u>Surrendered Animals</u></b>				
	Registered			No charge	
15.6	Unregistered	Per animal	Council	Non Taxable	\$51.00
	Feral Cat			No charge	
16	<b>Local Laws</b>				
16.1	Local Law Permit - droving livestock, excess animal numbers, alcohol permit for hotels for consumption of alcohol outside of hotel	Yearly	Council	Non Taxable	\$62.00
	Daily - one off event - (e.g. street stall)	No charge		No charge	
	Local Law Admin fee/fire admin/impounding livestock act, domestic animals				
16.2	Breach of a notice to comply		Council	Non Taxable	\$164.00