



# BUDGET

2020-21



**Yarriambiack**  
SHIRE COUNCIL

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# Mayor's Introduction

The Councillors and I are pleased to release the proposed Budget 2020/21 to the Community for comment and public submissions. This budget builds on our Council Plan 2017-2021 vision which focuses on the following five key areas:

Good governance; - A place to live and grow; - A safe and active community and sustainable environment; - A planned future; - Health and wellbeing.

The Council Plan 2017-2021, sets out our strategic plan to deliver our vision over the full term of the Council. Each year the Council Plan is reviewed and changes made where required.

The proposed budget details the resources required over the next year to fund the large range of services we provide to the community. These services range from those which are about directly caring for people through facilities and programs including kindergartens, the library and community care support services, to services which maintain or enhance our environment and surroundings, including waste collection and our roads and footpath management schedules.

It also includes details of proposed capital expenditure allocations to improve and renew our Council's physical infrastructure, buildings and operational assets as well as funding proposals for a range of operating projects.

As Councillors, 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. In response, Council has initiated an enterprise wide approach to identify savings that don't impact on its services, to provide increased value for money to ratepayers. Council will, continue to focus on identifying sustainable cost savings that will enable it to deliver high quality, responsive and accessible services to the community.

The proposed budget proposes a rate increase of 1.95 per cent. The Fair Go Rates System (FGRS) has capped rates increases by Victorian councils to the forecast movement of 2 per cent.

In this proposed budget we have allocated funding of \$ 7, 661,000 million for asset renewals and upgrades. The proposed budget also funds \$1,072,000 for new assets.

*Highlights of the capital program include;*

- Roads (\$6.187 million) – including reconstructions, roads to recovery projects, fixing country roads, resheeting, resealing, footpaths and kerb and channel
- Buildings (\$ 823,000) – including Fire Safety Upgrades at Caravan Parks, Warracknabeal Tourist Information and Amenity Building Upgrades, construction of a Records Shed and Hall Upgrades.
- Recreation, leisure and community facilities (\$135,000) – including Warracknabeal Leisure Centre Gymnasium and Upgrades to Tempy Recreation Reserve.
- Plant and Equipment (\$1.139 million) – including information technology, furniture and equipment and scheduled replacement of Council's fleet and machinery.

We have also allocated funding to deliver tangible progress on other key priorities and initiatives including;

1. Implement a new finance and corporate system
2. Implement the new Local Government Act requirements
3. Continue to implement the Local Government Inspectorate Action Plan
4. Build a compliant Records storage facility
5. Develop a Customer Service Request system
6. Develop the Hopetoun Power House in to accommodation
7. Warracknabeal Tourism Information and amenities building upgrades
8. Support the development of Minyip community Fuel
9. Upgrade Patchewollock playgrounds and streetscapes
10. Install accommodation at Yaapeet Community reserve
11. Redevelop the Warracknabeal Stadium gymnasium
12. Undertake a waste strategy and trial a recycling trailer for smaller townships.
13. Development of an ANZAC Park masterplan
14. Applications for improved Early Years facilities in Warracknabeal and the southern part of the Shire
15. Implement Yarriambiack Libraries
16. Halls upgrading funding across fourteen halls



Cr Graeme Massey

17. Fire design implementation for Warracknabeal Livestock Facility

Our focus for the next year is to continue to deliver on the projects and services that make our Council a great place to live in and respond to the challenges we are currently facing including recovery from the impact of Covid 19.

The community strongly supports the maintenance of existing service levels and for these to be funded through a mix of rates revenue and user charges. Council will continue to focus on the identification of sustainable cost reductions to protect existing service levels. We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

The proposed budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with our revised Council Plan 2017-2021 and I look forward to receiving your submission.



**Cr Graeme Massey**  
**Mayor**

# Executive Summary

Council has prepared a Budget for 2020/21 which is aligned to the vision in the Council Plan 2017/21. It seeks to ensure our services meet the community needs and infrastructure delivers for each of our services as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This Budget projects an operating surplus of \$962,000 for 2020/21, however, it should be noted that the adjusted underlying result is a deficit of \$1.704 million after adjusting for capital grants and contributions.

## 1. Key things we are funding

### *Strategic Objective 1: Good Governance*

*A well-managed and service-focused organisation.*

#### **Major Initiatives:**

- 1) Implementation of a new finance and corporate system
- 2) Implementation of the new Local Government Act requirements
- 3) Continue to implement the Local Government Inspectorate Action Plan

#### **Minor Initiatives**

- 1) Focus on reducing long term audit risk recommendations
- 2) Continue to actively pursue the recovery on unpaid rates
- 3) Build a compliant records storage facility
- 4) Develop and implement a Customer Service Request system

### *Strategic Objective 2: A Place to Live and Grow*

*To develop partnerships and advocate for community wellbeing and economic development priorities and projects as well as capitalising on existing and emerging opportunities in tourism and visitation.*

#### **Major Initiatives:**

- 1) Develop the Hopetoun Power House into accommodation
- 2) Warracknabeal Tourist Information Centre and amenities upgrades
- 3) Support the development of the Minyip Community Fuel project

#### **Minor Initiatives**

- 1) Caravan Park master plans completed across six sites
- 2) Upgrade Patchewollock playgrounds and streetscapes
- 3) Support the completion of the eRup project
- 4) Install accommodation at Yaapeet Recreation Reserve

### *Strategic Objective 3: A safe and active community and sustainable environment*

*Engage and empower our community and support our volunteers.*

#### **Major Initiatives:**

- 1) Implementation of streetscape designs across the Council
- 2) Redevelop the Warracknabeal Leisure Centre Gymnasium
- 3) Undertake the development of a waste strategy and trial a recycling trailer for smaller townships

#### **Minor Initiatives**

- 1) Carry out major maintenance at Minyip Swimming Pool
- 2) Update cricket pitch and shade area at the Temy Recreation Reserve
- 3) Caravan Park fire safety upgrades at five caravan park sites
- 4) Develop a masterplan for ANZAC Park Warracknabeal

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### *Strategic Objective 4: A Planned Future*

*To plan for future service delivery and local community support as well as secure state and federal funding to maintain and upgrade roads, Council and community infrastructure.*

#### **Major Initiatives:**

- 1) Applications for improved Early Years facilities in Warracknabeal and the southern part of the Shire
- 2) Capitalise on additional Roads to Recovery Funding
- 3) Implementation of Yarriambiack Libraries
- 4) Upgrade 14 halls as part of the 'Home is where the Hall is' funding

#### **Minor Initiatives**

- 1) Increase funding for footpath, kerb and channel
- 2) Complete streetscape designs for four townships
- 3) Fire design implementation for Warracknabeal Livestock Exchange

### *Strategic Objective 5: Health & Safety*

*Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing.*

## 2. Council Expenditure and Sources of Revenue

# YARRIAMBICK SHIRE COUNCIL



Yarriambiack  
SHIRE COUNCIL

## 2020/21 Budget At a glance....



Government & Financing
Capital & Operational Grants \$11.299 m
Victorian Grants Commission with Financial Assistance Grants \$5.529 m
Fees and Charges \$1.153 m
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Ratepayers
Rates and Charges \$12.862 m
Other Sources \$280,000

< INCOME \$25.522 m

\$24.560 m EXPENDITURE >

Capital Works \$8.733 m
-----
Property \$640,000
Heritage Buildings \$183,000
Plant \$1.139 m
Fixtures, Fittings & Furniture \$27,000
Computers & Telecommunications \$35,000
Infrastructure \$6.709 m

*Enables the delivery of over 70  
services to our community*



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## 4. Budget Overview

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

### *Budget influences*

The 2020/21 Budget has been influenced by the following external factors:

- The Victorian State Government has introduced a cap on rate increases from 2016/17. The cap for 2020/21 has been set at 2.0% (2019/20: 2.5%) but the proposed budget allows for a 1.95% rate increase.
- CPI of 1.5% has been estimated for the 2020/21 year.
- Council will commence in 2020/21 renegotiating a new Enterprise Agreement as the current agreement expires in June 2021.
- Ongoing impacts of the COVID-19 pandemic.
- Ongoing cost shifting. This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time the funds received by local governments do not increase in line with real cost increases.
- The Fire Services Property Levy will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

### *Internal Influences*

As well as external influences, there are also a number of internal influences which are expected to have a significant impact on the 2020/21 Budget:

- Excluding municipal rates and waste collection charges, Council is only able to exert some control over approximately 4% of its income. Council relies heavily on raising rates to fund its services and facilities
- As Council has limited ability to fund major capital works from its operating activities, Council relies heavily on government grants to fund the proposed capital works over the next four years.

### *Budget Principles*

Guidance is provided to all Council officers with budget responsibilities. These key budget principles upon which the officers were to prepare their budgets included:

- Existing fees and charges to be increased in line with CPI or market levels.
- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained at 2019/20 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- Contract labour to be minimised.
- New initiatives or employee proposals to be justified through a business case.
- Real savings in expenditure and increases in revenue identified in 2019/20 to be preserved
- Operating revenues and expenses arising from completed 2019/20 capital projects to be included.

Cost escalations for the preparation of the 2020/21 budget onwards include:

- Rate revenue to be projected at 1.95% - the current year rate cap is 2%.
- Waste charges to increase by 1.95% and recycling charges to increase by 1.95% to address the continued rising cost of dealing with waste management and in particular the current cost of recycling material.
- Operating grants increasing at 2%.
- Capital grants only included where some level of surety arises and linked directly to a specific capital project.
- Continuation of the Roads to Recovery program
- User Fees and Charges increasing in line with service reviews.
- Statutory Fees and Charges only increasing where legislation is known.
- Employee's costs increasing at 2%.
- Materials & consumables increasing at 3%.
- Utilities increasing at 5%.

## The Rate Rise

- a. The average rate will rise by 1.95% which is below the 2% rate cap set by the Minister for Local Government under the Fair Go Rates System.
- b. Key drivers
  - i. To fund ongoing service delivery – business as usual
  - ii. To fund renewal of infrastructure and community assets
  - iii. To cope with cost shifting from the State Government
- c. Waste Services - the kerbside collection charge will increase by 1.95% and the recycling charge will increase by 1.95% per property.
- d. Refer Section 4.1.1 for further Rates and Charges details.

## Key Statistics

Key Statistics	Forecast	Actual	Budget
	2019/20	2020/21	2020/21
	\$'000		\$'000
Total Expenditure	23,470		24,560
Total Income	24,821		25,522
Surplus/Deficit for the Year	1,351		962
Underlying Operating Deficit	(1,933)		(1,704)
<b>Total Capital Works Expenditure</b>	<b>\$9,637</b>		<b>\$8,733</b>

# Budget Reports

The following reports include all statutory disclosures of information and are supported by the analysis contained in sections 8 to 15 of this report.

This section includes the following reports and statements in accordance with the Local Government Act 1989 and the Local Government Model Financial Report.

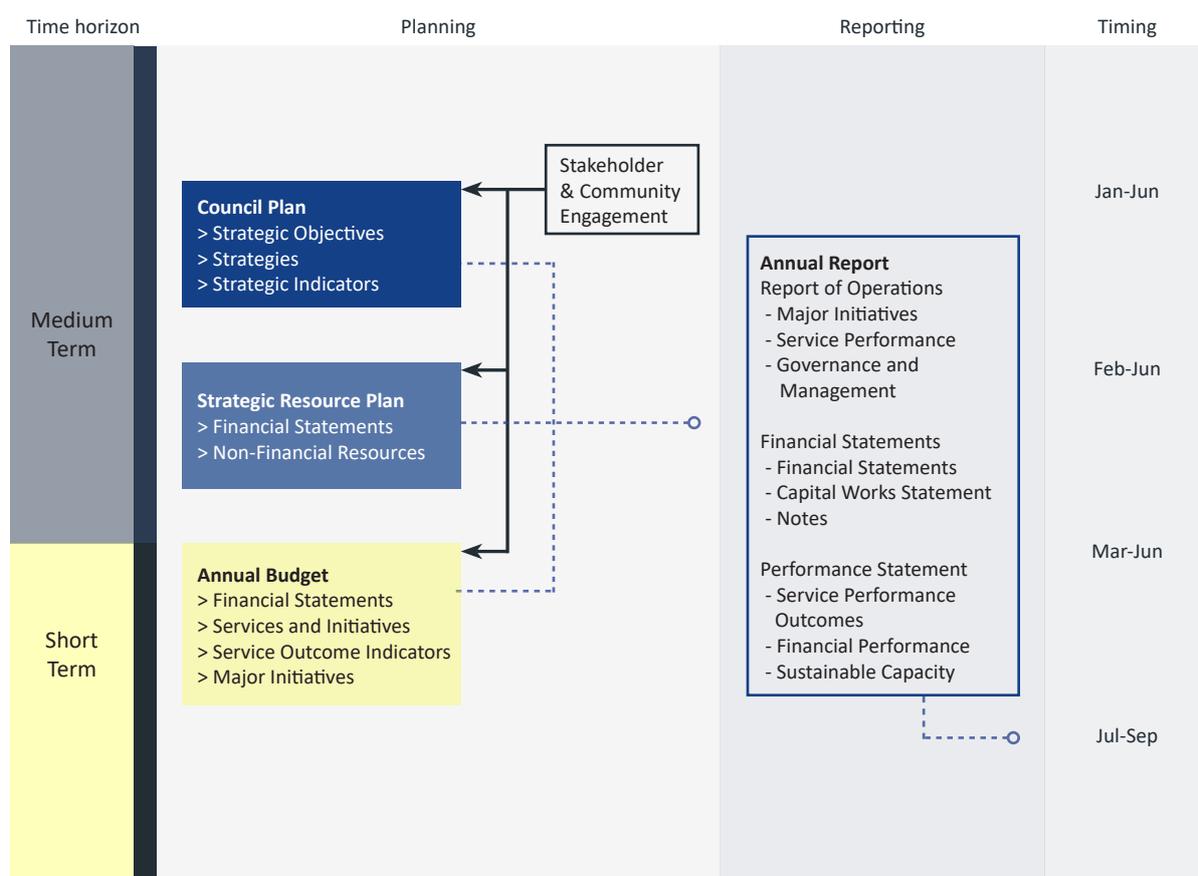
1. Link to the Council Plan
2. Services and service performance indicators
3. Financial statements
4. Notes to the financial statements
5. Financial performance indicators

# 1. Link to the Council Plan

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

## 1.1 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

The Council Plan is prepared with reference to Council's 10-year long term financial plan.

The timing of each component in 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.

## 1.2 Our Purpose

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.

### Our Vision

In consultation with our community, Yarriambiack Shire Council aims to provide a viable, sustainable and vibrant future.

### Our Mission

Through strong leadership, transparency and strategic planning Councillors and Staff in partnership with community will achieve our vision.

### ICARE Values:

#### Integrity

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

#### Community Focus

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

#### Accountability

- We are careful, conscientious and diligent;
- Use public resources economically and efficiently;
- Investigate matters thoroughly and objectively;

#### Respect

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

#### Excellence

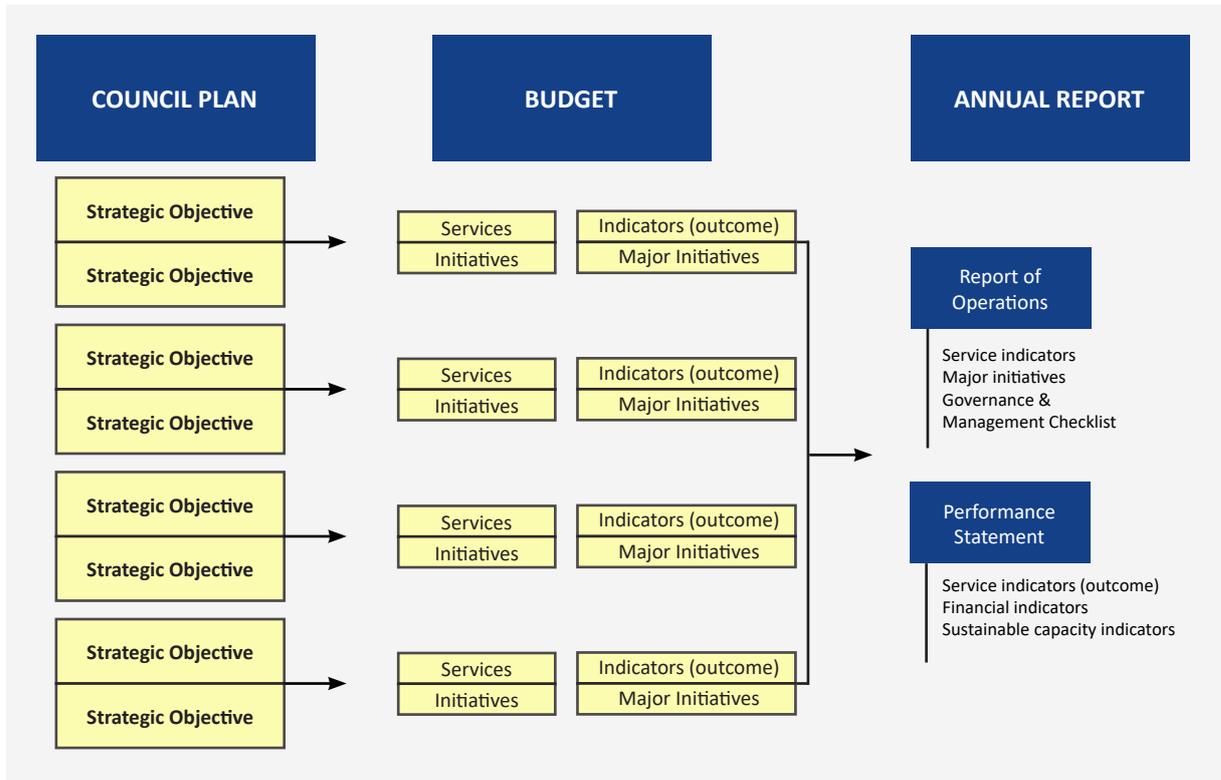
- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

## 1.3 Strategic objectives

Strategic Objectives	Description
1. Good Governance	A well-managed and service-focused organisation.
2. A Place to Live & Grow	To develop partnerships and advocate for community wellbeing and economic development priorities and projects as well as capitalising on existing and emerging opportunities in tourism and visitation.
3. A Safe & Active Community & Sustainable Environment	Engage and empower our community and support our volunteers.
4. A Planned Future	To plan for future service delivery and local community support as well as secure state and federal funding to maintain and upgrade roads, Council and community infrastructure.
5. Health & Wellbeing	Through effective planning and consultation, create environments for our communities that will enable residents to prosper and enjoy improved health and wellbeing.

## 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 - Good Governance

*A well-managed and service-focused organisation.*

Service Area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
<b>Councillors, Chief Executive and Executive Team</b>	This area of <b>governance</b> includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Exp	657	691	924
		Rev	-	-	-
		<b>NET</b>	<b>657</b>	<b>691</b>	<b>924</b>
<b>Councillor Expenses</b>	The costs collected for this service relate to the direct costs of maintaining Councillor's corporate responsibilities for Council. This includes the costs associated with meetings, consultants, legal, elections and internal audit.	Exp	122	392	529
		Rev	-	-	-
		<b>NET</b>	<b>122</b>	<b>392</b>	<b>529</b>
<b>General Council Expenses</b>	The costs collected for this service relate to the general costs of running the Council. This includes the costs associated with public liability insurance, publications and subscriptions to Municipal Association of Victoria (MAV) and other professional bodies.	Exp	157	422	477
		Rev	-	-	-
		<b>NET</b>	<b>157</b>	<b>422</b>	<b>477</b>
<b>Information Services</b>	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	Exp	379	428	307
		Rev	-	-	-
		<b>NET</b>	<b>379</b>	<b>428</b>	<b>307</b>
<b>Customer Service and Administration Staff and Municipal Offices</b>	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Exp	814	692	761
		Rev	(171)	(120)	(90)
		<b>NET</b>	<b>643</b>	<b>572</b>	<b>671</b>
<b>Director, Contracts, Design and Asset Management</b>	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp	1,388	1,259	1,404
		Rev	(120)	(114)	(101)
		<b>NET</b>	<b>1,268</b>	<b>1,145</b>	<b>1,303</b>
<b>Accounting and Finance</b>	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments 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.	Exp	612	612	753
		Rev	(17)	(17)	(9)
		<b>NET</b>	<b>595</b>	<b>595</b>	<b>745</b>
<b>Financing Costs</b>	This service includes payment to external auditors, interest received or paid on investments and loans.	Exp	81	65	117
		Rev	(72)	(30)	(30)
		<b>NET</b>	<b>9</b>	<b>35</b>	<b>87</b>

### Initiatives

- 1) Implementation of a new finance and corporate system
- 2) Implementation of the new Local Government Act requirements
- 3) Continue to implement the Local Government Inspectorate Action Plan
- 4) Focus on reducing long term medium risk audit committee and I meant focus on reducing long term audit risk recommendations.
- 5) Continue to actively pursue the recovery on unpaid rates
- 6) Build a compliant records storage facility
- 7) Develop and implement a Customer Service Request system

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Target
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions	61%	63%	70%

## 2.2 Strategic Objective 2 - A Place to Live and Grow

Develop partnerships and advocate for community wellbeing and economic development priorities and projects, as well as capitalising on existing and emerging opportunities in tourism and visitation.

Service Area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
<b>Health, Education and Housing</b>	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,498	1,809	1,948
		Rev	(1,390)	(1,420)	(1,185)
		<b>NET</b>	<b>108</b>	<b>389</b>	<b>763</b>
<b>Aged &amp; Disability Services</b>	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 citizens.	Exp	1,219	1,220	1,297
		Rev	(1,123)	(1,050)	(955)
		<b>NET</b>	<b>96</b>	<b>170</b>	<b>342</b>
<b>Library Services</b>	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	200	211	268
		Rev	-	(120)	(118)
		<b>NET</b>	<b>200</b>	<b>91</b>	<b>150</b>
<b>Passive Recreation</b>	This service provides for the maintenance of public parks and gardens.	Exp	122	138	139
		Rev	-	-	-
		<b>NET</b>	<b>122</b>	<b>138</b>	<b>139</b>
<b>Tourism and Area Promotion</b>	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Exp	465	1,076	1,050
		Rev	(229)	(743)	(152)
		<b>NET</b>	<b>236</b>	<b>333</b>	<b>898</b>

### Initiatives

- 1) Develop the Hopetoun Power House into accommodation
- 2) Warracknabeal Tourist Information Centre and amenities upgrades
- 3) Support the development of the Minyip Community Fuel project
- 4) Caravan Park master plans completed across six sites
- 5) Upgrade Patchewollock playgrounds and streetscapes
- 6) Support the completion of the eRup project
- 7) Install accommodation at Yaapeet Recreation Reserve

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Target
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	93%	96%	95%
		Participation in the MCH service by Aboriginal children	100%	100%	100%
<b>Libraries</b>	Participation	Active Library members	9%	7%	9%
<b>Food Safety</b>	Health and safety	Critical and major non-compliance notifications	100%	100%	100%

## 2.3 Strategic Objective 3 - A safe and active Community & Sustainable Environment

*Engage and empower our community and support our volunteers.*

<i>Service Area</i>	<i>Description of services provided</i>		<i>2018/19 Actual \$'000</i>	<i>2019/20 Forecast \$'000</i>	<i>2020/21 Budget \$'000</i>
<b>Active Recreation</b>	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs, amenities and recreation officer.	Exp	557	629	526
		Rev	(334)	(146)	(38)
		<b>NET</b>	<b>223</b>	<b>483</b>	<b>488</b>
<b>Swimming Areas and Beaches</b>	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	509	1,316	474
		Rev	(233)	(222)	(17)
		<b>NET</b>	<b>276</b>	<b>1,094</b>	<b>457</b>
<b>Street Cleaning, Lighting and Beautification</b>	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	906	892	932
		Rev	-	-	-
		<b>NET</b>	<b>906</b>	<b>892</b>	<b>932</b>
<b>Waste Management and Environment</b>	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	1,513	1,594	1,615
		Rev	(214)	(248)	(110)
		<b>NET</b>	<b>1,299</b>	<b>1,346</b>	<b>1,505</b>

### *Initiatives*

- 1) Implementation of streetscape designs across the Council
- 2) Redevelop the Warracknabeal Leisure Centre Gymnasium
- 3) Undertake the development of a waste strategy and trial a recycling trailer for smaller townships.
- 4) Carry out major maintenance at Minyip Swimming Pool
- 5) Update cricket pitch and shade area at the Temy Recreation Reserve
- 6) Caravan Park fire safety upgrades at five caravan park sites
- 7) Develop a masterplan for ANZAC Park Warracknabeal

### *Service Performance Outcome Indicators*

<i>Service</i>	<i>Indicator</i>	<i>Performance Measure</i>	<i>2018/19 Actual</i>	<i>2019/20 Forecast</i>	<i>2020/21 Target</i>
<b>Animal Management</b>	Health and safety	Animal mangement prosecutions	0	0	0
<b>Waste collection</b>	Waste diversion	Kerbside collection waste diverted from landfill	25%	25%	27%

## 2.4 Strategic Objective 4 - A Planned Future

Plan for future service delivery and local community support, as well as secure State and Federal funding to maintain and upgrade roads, Council and community infrastructure.

Service Area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
<b>Community and Economic Development</b>	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Exp	910	1,374	1,285
		Rev	(226)	(582)	(953)
		<b>NET</b>	<b>684</b>	<b>792</b>	<b>332</b>
<b>Saleyards</b>	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	91	110	108
		Rev	(105)	(99)	(329)
		<b>NET</b>	<b>(14)</b>	<b>11</b>	<b>(221)</b>
<b>Public Halls</b>	This service provides contributions towards insurance for public halls.	Exp	200	285	651
		Rev	(129)	(133)	(202)
		<b>NET</b>	<b>71</b>	<b>152</b>	<b>449</b>
<b>Other Heritage and Culture</b>	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Exp	68	71	73
		Rev	-	-	-
		<b>NET</b>	<b>68</b>	<b>71</b>	<b>73</b>
<b>Roads, Streets and Footpaths</b>	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	7,835	6,784	7,186
		Rev	(3,603)	(2,973)	(2,323)
		<b>NET</b>	<b>4,232</b>	<b>3,811</b>	<b>4,863</b>
<b>Law, Order and Public Safety</b>	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	369	377	422
		Rev	(72)	(60)	(61)
		<b>NET</b>	<b>297</b>	<b>317</b>	<b>361</b>
<b>Other Transport Services</b>	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	967	1,370	1,621
		Rev	(1,521)	(487)	(756)
		<b>NET</b>	<b>(554)</b>	<b>883</b>	<b>865</b>

### Initiatives

- 1) Applications for improved Early Years facilities in Warracknabeal and the southern part of the Shire
- 2) Capitalise on additional Roads to Recovery Funding
- 3) Implementation of Yarriambiack Libraries
- 4) Upgrade 14 halls as part of the 'Home is where the Hall is' funding
- 5) Increase funding for footpath, kerb and channel
- 6) Complete streetscape designs for four townships
- 7) Fire design implementation for Warracknabeal Livestock Exchange

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2018/19 Actual	2019/20 Forecast	2020/21 Target
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads	42%	38%	45%
<b>Statutory planning</b>	Decision making	Council planning decisions upheld at VCAT	0	0	0

## 2.5 Performance Statement

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2019/20 Annual Report.

The Performance Statement will also include reporting on prescribed indicators of financial performance and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement.

The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## 2.6 Performance Outcome Indicators - Definitions

Service	Indicator	Performance Measure	Computation
<b>Governance</b>	Satisfaction	<i>Satisfaction with Council decisions.</i> (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
<b>Statutory Planning</b>	Decision making	<i>Council planning decisions upheld at VCAT.</i> (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] x 100
<b>Roads</b>	Satisfaction	<i>Satisfaction with sealed local roads.</i> (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.
<b>Libraries</b>	Participation	<i>Active library members.</i> (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x 100
<b>Waste Collection</b>	Waste diversion	<i>Kerbside collection waste diverted from landfill.</i> (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] x 100
<b>Aquatic Facilities</b>	Utilisation	<i>Utilisation of aquatic facilities.</i> (Number of visits to aquatic facilities per head of municipal)	Number of visits to aquatic facilities / Municipal population
<b>Animal Management</b>	Health and safety	<i>Animal management prosecutions.</i> (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
<b>Food Safety</b>	Health and safety	<i>Critical and major non-compliance notifications.</i> (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] x 100
<b>Maternal and Child Health</b>	Participation	<i>Participation in the MCH service.</i> (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100
	Participation	Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100

## 2.7 Reconciliation with budgeted operating result

	<i>Net Cost (Revenue) \$'000</i>	<i>Expenditure \$'000</i>	<i>Revenue \$'000</i>
Good Governance	5,034	5,272	(238)
A place to Live and Grow	2,292	4,702	(2,410)
A safe and active Community and sustainable Environment	3,382	3,547	(116)
A Planned Future	6,722	11,346	(4,624)
Health and Wellbeing	-	-	-
<b>Total</b>	<b>17,430</b>	<b>24,867</b>	<b>(7,438)</b>
<b>Deficit before funding sources</b>	<b>17,430</b>		
<b><u>Funding Sources</u></b>			
Rates & charges revenue	(12,862)		
Victorian Grants Commission	(5,529)		
<b>Total funding sources</b>	<b>(18,391)</b>		
<b>Operating surplus for the year</b>	<b>(962)</b>		
<b>Less</b>			
Capital grants	2,666		
<b>Underlying deficit for the year</b>	<b>1,704</b>		

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## 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*

## Comprehensive Income Statement

For the four years ending 30 June 2024

	Note	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Income</b>						
Rates and charges	4.1.1	12,612	<b>12,862</b>	13,068	13,330	13,596
Statutory fees and fines	4.1.2	169	<b>187</b>	183	187	190
User fees	4.1.3	1,033	<b>966</b>	963	981	1,000
Grants - operating	4.1.4	7,406	<b>8,633</b>	6,680	6,641	6,753
Grants - capital	4.1.4	3,284	<b>2,666</b>	2,227	2,214	2,251
Contributions - monetary	4.1.5	386	<b>234</b>	235	240	244
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(114)	<b>(72)</b>	(77)	(82)	(87)
Other income	4.1.6	45	<b>46</b>	48	49	50
<b>Total Income</b>		<b>24,821</b>	<b>25,522</b>	<b>23,326</b>	<b>23,559</b>	<b>23,997</b>
<b>Expenses</b>						
Employee costs	4.1.7	9,399	<b>10,776</b>	10,425	10,660	10,902
Materials and services	4.1.8	6,573	<b>6,138</b>	4,857	5,017	5,187
Depreciation	4.1.9	5,042	<b>5,193</b>	5,349	5,510	5,675
Bad and doubtful debts		1	<b>1</b>	1	1	1
Contributions and donations	4.1.10	835	<b>674</b>	669	682	695
Borrowing costs		-	<b>60</b>	62	64	66
Finance costs - leases		-	<b>-</b>	-	-	-
Other expenses	4.1.11	1,620	<b>1,718</b>	1,748	1,815	1,884
<b>Total Expenses</b>		<b>23,470</b>	<b>24,560</b>	<b>23,111</b>	<b>23,815</b>	<b>24,410</b>
<b>Surplus/(deficit) for the year</b>		<b>1,351</b>	<b>962</b>	<b>215</b>	<b>(190)</b>	<b>(413)</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)		1,000	<b>500</b>	500	500	500
<b>Total Comprehensive Result</b>		<b>2,351</b>	<b>1,462</b>	<b>715</b>	<b>310</b>	<b>87</b>

## Balance Sheet

For the four years ending 30 June 2024

	Note	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Assets</b>						
<b>Current Assets</b>						
Cash and cash equivalents		5,534	3,133	2,618	1,871	924
Trade and other receivables		1,700	1,734	1,500	1,530	1,561
Other financial assets		750	765	780	796	812
Inventories		600	612	624	637	649
Non-current assets classified as held for sale		30	-	-	-	-
Other assets		320	330	339	350	360
<b>Total Current Assets</b>	4.2.1	<b>8,934</b>	<b>6,573</b>	<b>5,862</b>	<b>5,184</b>	<b>4,306</b>
<b>Non-current Assets</b>						
Other financial assets		253	258	263	268	274
Investments in associates		130	133	135	138	141
Property, infrastructure, plant and equipment		144,757	148,797	150,479	152,006	153,540
<b>Total Non-current Assets</b>		<b>145,140</b>	<b>149,187</b>	<b>150,877</b>	<b>152,412</b>	<b>153,954</b>
<b>Total Assets</b>		<b>154,074</b>	<b>155,760</b>	<b>156,739</b>	<b>157,596</b>	<b>158,260</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Trade and other payables		1,100	1,133	1,167	1,471	1,780
Trust funds and deposits		30	31	32	33	34
Provisions		2,277	2,478	2,716	2,967	3,239
Interest-bearing liabilities		21	21	21	16	-
<b>Total Current Liabilities</b>		<b>3,428</b>	<b>3,662</b>	<b>3,936</b>	<b>4,487</b>	<b>5,053</b>
<b>Non-current liabilities</b>						
Provisions		550	561	572	584	595
Interest-bearing liabilities		58	37	16	-	-
<b>Total Non-current Liabilities</b>		<b>608</b>	<b>598</b>	<b>588</b>	<b>584</b>	<b>595</b>
<b>Total Liabilities</b>		<b>4,036</b>	<b>4,260</b>	<b>4,524</b>	<b>5,071</b>	<b>5,648</b>
<b>Net Assets</b>		<b>150,038</b>	<b>151,500</b>	<b>152,215</b>	<b>152,525</b>	<b>152,612</b>
<b>Equity</b>						
Accumulated surplus		73,264	74,226	74,441	74,251	73,838
Reserves		76,774	77,274	77,774	78,274	78,774
<b>Total Equity</b>		<b>150,038</b>	<b>151,500</b>	<b>152,215</b>	<b>152,525</b>	<b>152,612</b>

## Statement of Changes in Equity

For the four years ending 30 June 2024

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2020 Forecast Actual</b>					
Balance at beginning of the financial year		147,687	71,913	75,759	15
Surplus/(deficit) for the year		1,351	1,351	-	-
Net asset revaluation increment/ (decrement)		1,000	-	1,000	-
<b>Balance at end of the financial year</b>		<b>150,038</b>	<b>73,264</b>	<b>76,759</b>	<b>15</b>
<b>2021 Budget</b>					
Balance at beginning of the financial year		150,038	73,264	76,759	15
Surplus/(deficit) for the year		962	962	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>151,500</b>	<b>74,226</b>	<b>77,259</b>	<b>15</b>
<b>2022</b>					
Balance at beginning of the financial year		151,500	74,226	77,259	15
Surplus/(deficit) for the year		215	215	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>152,215</b>	<b>74,441</b>	<b>77,759</b>	<b>15</b>
<b>2023</b>					
Balance at beginning of the financial year		152,215	74,441	77,759	15
Surplus/(deficit) for the year		(190)	(190)	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>152,525</b>	<b>74,251</b>	<b>78,259</b>	<b>15</b>
<b>2024</b>					
Balance at beginning of the financial year		152,525	74,251	78,259	15
Surplus/(deficit) for the year		(413)	(413)	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>152,612</b>	<b>73,838</b>	<b>78,759</b>	<b>15</b>

## Statement of Cash Flows

For the four years ending 30 June 2024

	Note	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		10,912	<b>11,128</b>	11,568	11,800	12,035
Statutory fees and fines		169	<b>187</b>	183	187	190
User fees		1,033	<b>966</b>	963	981	1,000
Grants - operating		7,406	<b>8,633</b>	6,680	6,641	6,753
Grants - capital		3,284	<b>2,666</b>	2,227	2,214	2,251
Contributions - monetary		386	<b>234</b>	235	240	244
Interest received		45	<b>46</b>	48	49	50
Net GST refund/payment		1,761	<b>1,572</b>	1,603	1,636	1,668
Employee costs		(9,399)	<b>(10,776)</b>	(10,425)	(10,660)	(10,902)
Materials and services		(6,573)	<b>(6,138)</b>	(4,857)	(5,017)	(5,187)
Other payments		(2,456)	<b>(2,393)</b>	(2,418)	(2,498)	(2,580)
<b>Net cash provided by/(used in) operating activities</b>		<b>6,568</b>	<b>6,125</b>	<b>5,806</b>	<b>5,572</b>	<b>5,523</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(9,637)	<b>(8,733)</b>	(6,531)	(6,537)	(6,709)
Proceeds from sale of property, infrastructure, plant and equipment		234	<b>287</b>	293	299	305
<b>Net cash provided by/(used in) investing activities</b>		<b>(9,403)</b>	<b>(8,446)</b>	<b>(6,238)</b>	<b>(6,238)</b>	<b>(6,404)</b>
<b>Cash flows from financing activities</b>						
Finance costs		-	<b>(60)</b>	(62)	(64)	(66)
Repayment of borrowings		(21)	<b>(21)</b>	(21)	(16)	-
<b>Net cash provided by/(used in) financing activities</b>		<b>(21)</b>	<b>(81)</b>	<b>(83)</b>	<b>(80)</b>	<b>(66)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(2,856)</b>	<b>(2,402)</b>	<b>(515)</b>	<b>(746)</b>	<b>(947)</b>
Cash and cash equivalents at the beginning of the financial year		8,390	<b>5,534</b>	3,133	2,618	1,871
<b>Cash and cash equivalents at the end of the financial year</b>		<b>5,534</b>	<b>3,133</b>	<b>2,618</b>	<b>1,871</b>	<b>924</b>

## Statement of Capital Works

For the four years ending 30 June 2024

	Note	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Property</b>						
Buildings		535	640	250	110	110
Heritage buildings		84	183	5	5	5
<b>Total Property</b>		<b>619</b>	<b>823</b>	<b>255</b>	<b>115</b>	<b>115</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,250	1,139	1,000	1,000	1,000
Fixtures, fittings and furniture		6	7	7	7	7
Computers and telecommunications		372	35	42	43	43
Library Books		-	20	20	20	20
<b>Total Plant and Equipment</b>		<b>1,628</b>	<b>1,201</b>	<b>1,069</b>	<b>1,070</b>	<b>1,070</b>
<b>Infrastructure</b>						
Roads		5,983	6,187	4,925	5,063	5,226
Bridges		-	50	51	53	55
Footpaths		90	100	103	106	109
Kerb and channel		172	200	79	81	84
Drainage		27	27	29	29	30
Recreational, leisure and community facilities		785	135	10	10	10
Waste management		267	-	-	-	-
Parks, open space and streetscapes		66	10	10	10	10
<b>Total Infrastructure</b>		<b>7,390</b>	<b>6,709</b>	<b>5,207</b>	<b>5,352</b>	<b>5,524</b>
<b>Total Capital Works Expenditure</b>	4.5.1	<b>9,637</b>	<b>8,733</b>	<b>6,531</b>	<b>6,537</b>	<b>6,709</b>
<b>Represented by:</b>						
New asset expenditure		857	1,072	531	417	467
Asset renewal expenditure		5,000	4,511	4,000	4,080	4,162
Asset upgrade expenditure		3,780	3,150	2,000	2,040	2,081
<b>Total Capital Works Expenditure</b>	4.5.1	<b>9,637</b>	<b>8,733</b>	<b>6,531</b>	<b>6,537</b>	<b>6,709</b>
<b>Funding sources represented by:</b>						
Grants		3,284	3,283	2,227	2,214	2,251
Contributions		20	33	20	21	21
Council cash		6,333	5,416	4,284	4,303	4,437
<b>Total Capital Works Expenditure</b>	4.5.1	<b>9,637</b>	<b>8,733</b>	<b>6,531</b>	<b>6,537</b>	<b>6,709</b>

## Statment of Human Resources

For the four years ending 30 June 2024

	Note	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Staff expenditure</b>						
Employee costs - operating		9,399	<b>10,776</b>	10,425	10,660	10,902
Employee costs - capital		1,813	<b>1,521</b>	1,411	1,440	1,469
<b>Total Staff Expenditure</b>		<b>11,212</b>	<b>12,297</b>	<b>11,836</b>	<b>12,100</b>	<b>12,371</b>
		FTE	<b>FTE</b>	FTE	FTE	FTE
<b>Staff Numbers</b>						
Employees		117.0	<b>120.0</b>	117.0	117.0	117.0
<b>Total Staff Numbers</b>		<b>117.0</b>	<b>120.0</b>	<b>117.0</b>	<b>117.0</b>	<b>117.0</b>

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

Department	Budget 2020/21 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000
Community Services	2,467	451	2,016
Corporate Services	857	757	100
Economic Development	446	239	157
Engineering	3,963	3,946	24
Governance	1,322	1,197	125
Recreation, Culture and Leisure	320	180	140
Regulatory Services	605	577	71
Waste and Environment	796	796	-
<b>Total Permanent Staff Expenditure</b>	<b>10,776</b>	<b>8,143</b>	<b>2,633</b>
Capitalised Labour costs	1,521		
<b>Total Expenditure</b>	<b>12,297</b>		

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

Department	Budget 2020/21 FTE	Permanent Full Time FTE	Permanent Part Time FTE
Community Services	24	4	20
Corporate Services	6	5	1
Economic Development	4	2	2
Engineering	67	67	-
Governance	7	5	2
Recreation, Culture and Leisure	4	2	2
Regulatory Services	6	5	1
Waste and Environment	3	3	-
<b>Total permanent staff FTE</b>	<b>120</b>	<b>93</b>	<b>27</b>
<b>Total FTE</b>	<b>120</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 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 1.95% which is 0.5% below the Minister's rate cap.

This will raise total rates and charges for 2020/21 to \$12.862 million.

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

	2019/20 \$'000	2020/21 \$'000	Variance \$'000	Change %
General rates*	11,002	<b>11,182</b>	180	1.64%
Municipal charge*	375	<b>383</b>	8	2.13%
Waste management charge	1,182	<b>1,208</b>	26	2.20%
Supplementary rates and rate adjustments	(14)	<b>(15)</b>	(1)	7.14%
Interest on rates and charges	55	<b>54</b>	(1)	(1.82%)
Revenue in lieu of rates	12	<b>50</b>	38	316.67%
<b>Total Rates and charges</b>	12,612	<b>12,862</b>	250	1.98%

\*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 %
Residential properties	0.00625760	<b>0.00601760</b>	(3.84%)
Commercial properties	0.00625760	<b>0.00601760</b>	(3.84%)
Farming properties	0.00391100	<b>0.00376100</b>	(3.84%)

#### 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	Variance \$'000	Change %
Residential	2,153	<b>2,126</b>	(27)	(1.25%)
Commercial	358	<b>351</b>	(7)	(1.96%)
Farm	8,491	<b>8,705</b>	214	2.52%
<b>Total amount to be raised by general rates</b>	11,002	<b>11,182</b>	180	1.64%

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	Number	Change %
Residential	3,382	<b>3,389</b>	7	0.21%
Commercial	459	<b>455</b>	(4)	(0.87%)
Farm	3,098	<b>3,121</b>	23	0.74%
<b>Total amount to be raised by general rates</b>	<b>6,939</b>	<b>6,965</b>	<b>26</b>	<b>0.37%</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 \$'000	2020/21 \$'000	Change \$'000	Change %
Residential	343,359	<b>353,377</b>	10,018	2.92%
Commercial	55,010	<b>58,287</b>	3,277	5.96%
Farm	2,166,794	<b>2,314,598</b>	147,804	6.82%
<b>Total value of land</b>	<b>2,565,163</b>	<b>2,726,262</b>	<b>161,099</b>	<b>6.28%</b>

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

Type or class of land	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change \$'000	Change %
Municipal	75.08	<b>76.55</b>	1.47	1.96%

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 \$'000	2020/21 \$'000	Change \$'000	Change %
Municipal	375	<b>383</b>	8	2.13%

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 Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change \$	Change %
<i>Kerbside collection</i>				
Residential - 80lt bin	139.58	<b>142.30</b>	2.72	1.95%
Residential - 120lt bin	193.78	<b>197.55</b>	3.77	1.95%
Residential - 240lt bin	377.14	<b>384.49</b>	7.35	1.95%
Other - 80lt bin	139.58	<b>142.30</b>	2.72	1.95%
Other - 120lt bin	193.78	<b>197.55</b>	3.77	1.95%
Other - 240lt bin	377.14	<b>384.49</b>	7.35	1.95%
<i>Recycling collection</i>				
Residential	135.82	<b>138.47</b>	2.65	1.95%
Other	135.82	<b>138.47</b>	2.65	1.95%

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	Per Rateable Property 2019/20 \$'000	Per Rateable Property 2020/21 \$'000	Change \$'000	Change %
Kerbside collection	761	<b>776</b>	15	1.97%
Recycling collection	415	<b>423</b>	8	1.93%
<b>Total</b>	<b>1,176</b>	<b>1,199</b>	<b>23</b>	<b>1.96%</b>

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

Type of Charge	2019/20 \$'000	2020/21 \$'000	Change \$'000	Change %
Rates and charges	11,002	<b>11,182</b>	180	1.64%
Municipal charge	375	<b>383</b>	8	2.13%
Kerbside collection	761	<b>766</b>	15	1.97%
Recycling collection	415	<b>423</b>	8	1.93%
Windfarms in lieu of rates	12	<b>50</b>	38	316.67%
Supplementary rates and rate adjustments	(14)	<b>(15)</b>	(1)	7.14%
<b>Total Rates and charges</b>	<b>12,551</b>	<b>12,799</b>	<b>248</b>	<b>1.98%</b>

#### 4.1.1(l) Fair Go Rates System Compliance

Yarriambiack 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	\$11,345,842	\$11,565,664
Number of rateable properties	\$6,939	\$6,965
Base Average Rate	\$1,635.08	\$1,660.54
Maximum Rate Increase (set by the State Government)	<b>2.50%</b>	<b>2.00%</b>
Capped Average Rate	\$1,638.97	\$1,628.98
Maximum General Rates and Municipal Charges Revenue	\$11,372,799	\$11,567,086
Budgeted General Rates and Municipal Charges Revenue	\$11,345,842	\$11,565,664
Budgeted Supplementary Rates	\$(9,000)	\$(15,000)
Budgeted Total Rates and Municipal Charges Revenue	\$11,336,842	\$11,550,664

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 (2020/21: estimated (\$15,000) and 2019/20: \$9,000).
- 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.
- Revenue in lieu of rates will be impacted by the exact timing for the commissioning of wind turbines at the Murra Warra windfarm.

#### 4.1.1(n) Differential rates

##### Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.6257% (0.006257 cents in the dollar of CIV) for all rateable residential and commercial properties;

and

- A general rate of 0.3911% (0.003911 cents in the dollar of CIV) for all rateable farming properties.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

### **Residential and Commercial land**

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Yarriambiack Shire Council Planning Scheme.

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Yarriambiack Shire Council Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019/20 financial year.

### **Farm land**

Farm land is any rateable land:

- that is not less than 2 hectares in area; and
- that is used primarily for grazing (including agistment, dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of an kind or for any combination of those activities; and
- that is used by a business -
  - that has a significant and substantial commercial purpose of character; and
  - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Victorian Local Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019/20 financial year.

#### 4.1.2 Statutory fees and fines

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Animal control and fees and fines	38	40	2	5.26%
Town planning and building fees	41	40	(1)	(2.44%)
Building fees	87	104	17	19.54%
Other	3	3	-	0.00%
<b>Total Statutory fees and fines</b>	<b>169</b>	<b>187</b>	<b>18</b>	<b>10.65%</b>

Most statutory fees and fines are levied in accordance with legislation and relate to income collect through animal registrations, planning permits and building permits.

Statutory fees and fines revenue for 2020/21 are expected to increase by \$18,000 due to an increase in building fees.

#### 4.1.3 User fees

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Aged and health services	299	305	6	2.01%
Aged and health services brokerage fees	81	88	7	8.64%
Leisure centre and recreation	11	13	2	18.18%
Caravan park fees	138	152	14	10.14%
Waste management services	94	101	7	7.45%
Rents	71	72	1	1.41%
Livestock exchange fees and charges	99	124	25	25.25%
Vic Roads charges	9	10	1	11.11%
Tourism	30	-	(30)	(100.00%)
Rate certificates	8	8	0	0.00%
Leases	80	71	(9)	(11.25%)
Private works	40	-	(40)	(100.00%)
Memberships	6	8	2	33.33%
Other	67	14	(53)	(79.10%)
<b>Total User fees</b>	<b>1,033</b>	<b>966</b>	<b>(67)</b>	<b>(6.49%)</b>

User fees relate to the wide range of services Council provides across its extensive service delivery programs and includes caravan park fees, leisure centre user charges, livestock exchange selling fees, waste management fees and health services brokerage and client fees.

Council sets fees based on market conditions and the cost associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees are expected to decrease by (6.49%) to \$966,000 due mainly to a decrease in private works and tourism fees.

#### 4.1.4 Grants

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

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
<i>Grants were received in respect of the following:</i>				
Summary of grants				
Commonwealth funded grants	6,270	<b>9,433</b>	3,163	50.45%
State funded grants	4,420	<b>1,866</b>	(2,554)	(57.78%)
<b>Total Grants Received</b>	<b>10,690</b>	<b>11,299</b>	<b>609</b>	<b>5.70%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	2,713	<b>5,529</b>	2,816	103.80%
Aged Care	480	<b>422</b>	(58)	(12.08%)
Assessment	85	<b>85</b>	0	0.00%
Meals on Wheels	79	<b>78</b>	(1)	(1.27%)
Senior Citizens	40	<b>41</b>	1	2.50%
<b>Total Recurrent - Commonwealth Government</b>	<b>3,397</b>	<b>6,155</b>	<b>2,758</b>	<b>81.19%</b>
<b>Recurrent - State Government</b>				
Aged Care	31	-	(31)	(100.00%)
Assessment	9	-	(9)	(100.00%)
Meals on Wheels	3	-	(3)	(100.00%)
Kindergarten	853	<b>700</b>	(153)	(17.94%)
Maternal & Child Health	339	<b>329</b>	(10)	(2.95%)
Senior Citizens	5	-	(5)	(100.00%)
Environmental Strategies	80	<b>75</b>	(5)	(6.25%)
Recycling	15	<b>15</b>	0	0.00%
Library	120	<b>118</b>	(2)	(1.67%)
Youth	70	<b>31</b>	(39)	(55.71%)
Preventative Health	5	<b>5</b>	0	0.00%
Other	1	<b>9</b>	8	800.00%
<b>Total Recurrent - State Government</b>	<b>1,531</b>	<b>1,282</b>	<b>(249)</b>	<b>(16.26%)</b>
<b>Total Recurrent Grants</b>	<b>4,928</b>	<b>7,437</b>	<b>2,509</b>	<b>50.91%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Drought Funding	1,250	<b>750</b>	(500)	40.00%
<b>Total Non-recurrent Grants - Commonwealth Government</b>	<b>1,250</b>	<b>750</b>	<b>(500)</b>	<b>(40.00%)</b>
<b>Non-recurrent - State Government</b>				
Work for Victoria	213	<b>396</b>	183	85.92%
Swimming Pools	25	-	(25)	(100.00%)
Special Projects	415	<b>50</b>	(365)	(87.95%)
Tourism	575	-	(575)	(100.00%)
<b>Total Non-recurrent Grants - State Government</b>	<b>1,228</b>	<b>446</b>	<b>782</b>	<b>(63.68%)</b>
<b>Total Non-recurrent Grants</b>	<b>2,478</b>	<b>1,196</b>	<b>(1,282)</b>	<b>(51.74%)</b>
<b>Total Operating Grants</b>	<b>7,406</b>	<b>8,633</b>	<b>1,227</b>	<b>16.57%</b>

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	1,623	2,323	700	43.13%
<b>Total Recurrent - Commonwealth Government</b>	<b>1,623</b>	<b>2,323</b>	<b>700</b>	<b>43.13%</b>
<b>Recurrent - State Government</b>				
Recreation	-	-	0	-
<b>Total Recurrent - State Government</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>Total Recurrent Grants</b>	<b>1,623</b>	<b>2,323</b>	<b>700</b>	<b>43.13%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Livestock Exchange	-	205	205	0.00%
<b>Total Non-recurrent Grants - Commonwealth Government</b>	<b>-</b>	<b>205</b>	<b>205</b>	<b>0.00%</b>
<b>Non-recurrent - State Government</b>				
Local Roads to Market	140	-	(140)	(100.00%)
Fixing Country Roads	997	-	(997)	(100.00%)
Warracknabeal Office	24	-	(24)	(100.00%)
Weir Pool	147	-	(147)	(100.00%)
Halls	133	138	5	3.76%
Recreation Reserves	89	-	(89)	(100.00%)
Waste Management	131	-	(131)	(100.00%)
<b>Total Non-recurrent Grants - State Government</b>	<b>1,661</b>	<b>138</b>	<b>1,523</b>	<b>(91.69%)</b>
<b>Total Non-recurrent Grants</b>	<b>1,661</b>	<b>343</b>	<b>(1,318)</b>	<b>(79.35%)</b>
<b>Total Capital Grants</b>	<b>3,284</b>	<b>2,666</b>	<b>(618)</b>	<b>(18.82%)</b>
<b>Total Grants</b>	<b>10,690</b>	<b>11,299</b>	<b>609</b>	<b>5.70%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall the level of operating grants has increased by 16.57% or \$1.227 million compared to 2019/20 forecast. This is due to the expectation that the full allocation of the grants commission will be paid in the 2020/21 year. It is not expected that the government will bring forward the payment and pay half in the 2019/20 year which occurred at the end of the 2018/19 year.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 18.82% or \$618,000 compared to 2019/20.

The Roads to Recovery program will see additional funding of \$700,000 being received which is an increase of 43.13%. Council has also been successful in receiving a \$438,000 grant for the upgrading of Halls throughout the shire, but this money will be paid over 3 financial years.

#### 4.1.5 Contributions

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Monetary	386	234	(152)	(39.38%)
<b>Total Contributions</b>	<b>386</b>	<b>234</b>	<b>(152)</b>	<b>(39.38%)</b>

Monetary contributions include monies paid to Council for works on roads and also contributions by any organisation to specific projects.

#### 4.1.6 Other income

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Interest	45	46	1	2.22%
<b>Total Other income</b>	<b>45</b>	<b>46</b>	<b>1</b>	<b>2.22%</b>

Other income relates to interest revenue on investments.

#### 4.1.7 Employee costs

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Wages and salaries	6,451	7,476	1,025	15.89%
WorkCover	223	202	(21)	(9.42)%
Superannuation	907	1,211	304	33.52%
Councillor allowance	190	194	4	2.11%
Annual leave and long service leave	1,076	1,206	130	12.08%
Fringe benefits tax	52	60	8	15.38%
Travelling	88	94	6	6.82%
Training	229	252	23	10.04%
Redundancy	95	-	(95)	(100.00%)
Other	88	81	(7)	(7.95%)
<b>Total Employee costs</b>	<b>9,399</b>	<b>10,776</b>	<b>1,377</b>	<b>14.65%</b>

Employee costs include all labour related expenditure such as wages, salaries and oncosts such as allowances, leave entitlements and employer superannuation.

Employee costs are budgeted to increase by \$1.377 million compared to the 2019/20 forecast. The major driver of labour cost movement is Council's Enterprise Bargaining Agreement and movement from contractors to permanent staff.

Various funded programs impact on the level of staff and staff costs from year to year. Council in 2019/20 became a pilot Council for the provision of 3 year old kinder which has meant engaging extra educators to provide this program. Council is also participating in the Working for Victoria program which is an additional \$608,000 over the two financial years.

Superannuation has increased by \$304,000 due mainly to an increase in the amount that invests for any calls made on the defined benefits superannuation scheme. Due to the Covid-19 pandemic and a fall in the markets Council believes that in the near future a call may be made to ensure there is not a shortfall in this scheme.

#### 4.1.8 Materials and services

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Materials and services	1,013	<b>1,568</b>	555	54.79%
Contractors	4,058	<b>3,236</b>	(822)	(20.26%)
Equipment maintenance	47	<b>16</b>	(31)	(65.96%)
Supply of meals	149	<b>166</b>	17	11.41%
Utilities	298	<b>315</b>	17	5.70%
External Plant Hire	52	<b>72</b>	20	38.46%
Information technology & equipment	90	<b>82</b>	(8)	(8.89%)
Consultants	832	<b>676</b>	(156)	(18.75%)
Other	34	<b>7</b>	(27)	(79.41%)
<b>Total Materials and services</b>	<b>6,573</b>	<b>6,138</b>	<b>(435)</b>	<b>(6.62%)</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services and overhead costs including utilities.

Council's expenditure on materials and services is budgeted to decrease in 2020/21 due mainly to the decrease in the use of contractors for community project works. Council will also have a decrease in the use of consultants as we will be using Xero accounting software in 2020/21 which will lead to significant savings.

Council continues to revise service delivery in the face of rising costs and in the ongoing pursuit of efficiencies in operations.

#### 4.1.9 Depreciation

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Buildings	999	<b>1,028</b>	29	2.90%
Plant and equipment	899	<b>926</b>	27	3.00%
Infrastructure	3,144	<b>3,239</b>	95	3.02%
<b>Total Depreciation</b>	<b>5,042</b>	<b>5,193</b>	<b>151</b>	<b>2.99%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment and infrastructure assets such as roads and drainage. The increase of \$151,000 for 2020/21 is due to the capitalisation of new infrastructure completed in 2019/20.

#### 4.1.10 Contributions and donations

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Regional Library	167	<b>10</b>	(157)	(94.01%)
Recreation Reserves	171	<b>172</b>	1	0.58%
Swimming Pools	255	<b>258</b>	3	1.18%
Economic Development	59	<b>60</b>	1	1.69%
Community Halls	39	<b>40</b>	1	2.56%
Consultative committees	13	<b>14</b>	1	7.69%
SHARE Grants	59	<b>60</b>	1	1.69%
Preschools	23	<b>20</b>	(3)	(13.04)
Weir Pools	31	<b>32</b>	1	3.23%
Other	18	<b>8</b>	(10)	(55.56%)
<b>Total Contributions and donations</b>	<b>835</b>	<b>674</b>	<b>(161)</b>	<b>(19.28%)</b>

Contributions and donations include annual grants that Council gives to halls, swimming pools, recreation reserves, weir pools and community consultative groups.

In 2019/20 Council gave notice that they would be withdrawing from the Wimmera Regional Library Corporation. As a result the contribution to the Wimmera Regional Library Corporation has decreased by \$157,000.

Council also provides money for the SHARE grant program.

#### 4.1.11 Other expenses

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	33	34	1	3.03%
Auditor's remuneration - Internal	42	42	0	0.00%
Insurance	591	612	21	3.55%
Operating lease rentals	392	399	7	1.79%
Printing and stationery	73	63	(10)	(13.70%)
Advertising	84	84	0	0.00%
Postage	25	28	3	12.00%
Legal costs	31	80	49	158.06%
Publications	26	29	3	11.54%
Subscriptions	125	146	21	16.80%
Water	113	115	2	1.77%
Bank fees and charges	38	38	0	0.00%
Other	47	48	1	2.13%
<b>Total Other Expenses</b>	<b>1,620</b>	<b>1,718</b>	<b>98</b>	<b>6.05%</b>

Other expenses relates to a range of unclassified items including audit fees, insurance, lease costs, subscriptions and other miscellaneous items. Overall there is no significant variation expected in 2020/21.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash assets include cash and investments, such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of less than 90 days. Investments exceeding 90 days are classified as financial assets. These balances are projected to remain stable during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to remain at similar levels to 2019/20. Other assets include items such as inventories held for sale or consumption in Council's services, prepayments and accrued income.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, drainage, plant and equipment, which has been built up by the Council over many years. The increase in this balance is attributable to the net result of the capital works program (\$8.733 million of new, upgraded and renewed assets), depreciation of assets (\$5.193 million) and the sale of property, plant and equipment (\$287,000) and an increase associated with the revaluation of assets.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase slightly in 2020/21.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites. The liabilities are expected to increase slightly.

### 4.2.3 Borrowings

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

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000
Amount borrowed as at 30 June of the prior year	100	<b>79</b>
Amount proposed to be borrowed	0	<b>0</b>
Amount projected to be redeemed	(21)	<b>(21)</b>
<b>Amount of borrowings as at 30 June</b>	<b>79</b>	<b>58</b>

Borrowings are liabilities of Council. The Council is budgeting to repay the loan principal of \$21,000 in 2020/21 and there will be no draw down of any new loans.

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## 4.3 Statement of changes in Equity

### 4.3.1 Reserves

Reserves contain both a specific cash backed reserve and asset revaluation reserves. The cash backed reserves is a small infrastructure fund for aerodromes. No variation is expected in 2020/21.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are required to be considered annually and formally revalued if there is a material change.

### 4.3.2 Equity

Accumulated surplus in the value of all net assets less specific reserve allocation and revaluations that have built up over financial year.

## 4.4 Statement of Cash Flows

Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works or repayment of debt.

The 2020/21 budget for net cash provided by operating activities is \$443,000 less than forecast in 2019/20.

The net cash flows from operating activities does not equal the operating result for the year, as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

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

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.

The increase in payments for investing activities represents the planned increase in capital works expenditure disclosed in Section 3 of the Budget.

### 4.4.3 Net cash flows provided by/used in financing activities

Financing activities refers to cash generated or used in the financing of Council's functions and include borrowings from financial institutions and advancing or repayable loans to other organisations. These activities also include repayment of the principle component of loan repayments for the year.

There are no new borrowings in 2020/21.

## 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.

### 4.5.1 Summary

	Forecast 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Property	619	<b>823</b>	204	32.96%
Plant and equipment	1,628	<b>1,201</b>	(427)	26.23%
Infrastructure	7,390	<b>6,709</b>	(682)	(9.22%)
<b>Total</b>	<b>9,637</b>	<b>8,733</b>	(905)	(9.39%)

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Council Cash \$'000	Asset Sales \$'000
Property	<b>823</b>	210	24	589	330	33	460	-
Plant and equipment	<b>1,201</b>	809	-	392	-	-	914	287
Infrastructure	<b>6,709</b>	53	4,487	2,169	2,954	-	3,755	-
<b>Total</b>	<b>8,733</b>	1,072	4,511	3,150	3,283	33	5,129	287

#### Property

The property class comprises buildings and heritage buildings including community facilities and municipal offices.

The most significant projects include \$200,000 for the Hopetoun Powerhouse Accommodation, Warracknabeal Office – Records Shed \$75,000, various hall projects \$183,000, Warracknabeal Tourist Information Centre \$75,000, Warracknabeal Public Amenities \$75,000 and Warracknabeal Livestock Exchange – Fire Equipment \$75,000.

#### Plant and equipment

Plant and equipment includes plant, machinery and equipment, computers and telecommunications. The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.139 million) and new plant of \$809,000. IT includes renewal of computers and equipment.

#### Infrastructure

Infrastructure includes roads, bridges, footpaths and kerb & channel, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and waste management.

Road construction is the most significant at \$6.262 million with other expenditure as follows: footpaths \$102,000, kerb & channel \$210,000 and recreation \$135,000.

#### Asset renewal (\$4.511 million), new assets (\$1.072 million) and upgrade (\$3.150 million)

A distinction is made between expenditure on new assets, asset renewal and upgrade. Expenditure on asset renewal is expenditure on an existing asset, that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

## 4.5.2 Current Budget

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000			
<b>Property</b>										
<b>Buildings</b>										
Warracknabeal Caravan Park - Fire hydrant & reels	10	-	-	-	-	-	10	-	-	10
Warracknabeal Caravan Park - Toilet & shower block	15	-	-	15	-	-	-	-	-	15
Hopetoun Caravan Park - Fire reels & testing	5	5	-	-	-	-	5	-	-	5
Murtoa Caravan Park - Fire reels & testing	5	5	-	-	-	-	5	-	-	5
Lascelles Caravan Park - Onsite wastewater upgrade/extra power sites / fire site	40	40	-	-	30	-	-	-	-	10
Warracknabeal Livestock Exchange - Fire equipment	75	75	-	-	-	-	-	-	-	75
Warracknabeal Depot - Office	20	-	-	20	-	-	-	-	-	20
Minyip Depot - Toilet block	25	-	-	25	-	-	-	-	-	25
Senior Citizens - unspecified	5	-	5	-	-	-	-	-	-	5
Warracknabeal Office - Records shed	75	75	-	-	-	-	-	-	-	75
Warracknabeal Office - unspecified	5	-	5	-	-	-	-	-	-	5
M&CH - unspecified	5	-	5	-	-	-	-	-	-	5
Preschools - unspecified	5	-	5	-	-	-	-	-	-	5
Hopetoun Powerhouse Accommodation	200	-	-	200	180	-	20	-	-	-
Warracknabeal Tourist Information Centre	75	-	-	75	-	-	-	-	-	75
Warracknabeal Public Amenities	75	-	-	75	-	-	-	-	-	75
<b>Total Buildings</b>	<b>640</b>	<b>210</b>	<b>20</b>	<b>410</b>	<b>210</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>410</b>
<b>Heritage buildings</b>										
Warracknabeal Town Hall -Structural footings	50	-	-	50	-	-	-	-	-	50
Brim Memorial Hall - Curtains	18	-	-	18	17	-	1	-	-	-
Hopetoun Memorial Hall - Kitchen access ramp	4	-	-	4	3	-	1	-	-	-
Hopetoun Memorial Hall - Lighting upgrade	3	-	-	3	3	-	-	-	-	-
Sheep Hills Memorial Hall - Repair & paint exterior windows	4	-	4	-	3	-	1	-	-	-

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES				
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Property</b>								
<b>Heritage buildings continued...</b>								
Sheep Hills Memorial Hall - Window blinds x 4	5	-	-	5	5	-	-	-
Sheep Hills Memorial Hall - Ceiling fan	2	-	-	2	2	-	-	-
Sheep Hills Memorial Hall - Removal of piano & floor repairs on stage	13	-	-	13	13	-	-	-
Sheep Hills Memorial Hall - Curtain upgrade	4	-	-	4	4	-	-	-
Warracknabeal Hall - Ramp	21	-	-	21	11	10	-	-
Warracknabeal Hall - Air conditioning	29	-	-	29	29	-	-	-
Warracknabeal Hall - Curtains	30	-	-	30	30	-	-	-
<b>Total Heritage Buildings</b>	<b>183</b>	<b>-</b>	<b>4</b>	<b>179</b>	<b>120</b>	<b>13</b>	<b>-</b>	<b>50</b>
<b>TOTAL PROPERTY</b>	<b>823</b>	<b>210</b>	<b>24</b>	<b>589</b>	<b>330</b>	<b>33</b>	<b>-</b>	<b>460</b>
<b>Plant and Equipment</b>								
<b>Plant</b>								
Staff Vehicles	250	-	-	250	-	-	160	90
Works Plant - 2nd hand Roller x 2	220	220	-	-	-	-	-	220
Works Plant - Tractor	120	120	-	-	-	-	-	120
Works Plant - Light Truck (tree lopping)	100	100	-	-	-	-	-	100
Works Plant - Digital radios	100	100	-	-	-	-	-	100
Works Plant - 2nd hand Flocon	210	210	-	-	-	-	127	83
Works Plant - Stock trailer	12	12	-	-	-	-	-	12
Works Plant - to be allocated	100	-	-	100	-	-	-	100
Waste - Trailer	27	27	-	-	-	-	-	27
<b>Total Plant</b>	<b>1,139</b>	<b>789</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>287</b>	<b>852</b>
<b>Fixtures, Fittings and Furniture</b>								
Fixtures, Fittings and Furniture	7	-	-	7	-	-	-	7
Library - books	20	20	-	-	-	-	-	20
<b>Total Fixtures, Fittings and Furniture</b>	<b>27</b>	<b>20</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Plant and Equipment</b>								
<b>Computers and Telecommunications</b>								
Hardware purchases	5	-	-	5	-	-	-	5
Software purchases	30	-	-	30	-	-	-	30
<b>Total Computers &amp; Telecommunications</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,201</b>	<b>809</b>	<b>-</b>	<b>392</b>	<b>-</b>	<b>-</b>	<b>287</b>	<b>914</b>
<b>Infrastructure</b>								
<b>Recreation, Leisure &amp; Community Facilities</b>								
Warracknabeal Leisure Centre - Gymnasium	100	-	-	100	100	-	-	-
Hopetoun Swimming Pool	5	-	5	-	-	-	-	5
Tempy Recreation Reserve - Shade sails & cricket pitch upgrade	30	-	-	30	30	-	-	-
<b>Total Recreation, Leisure &amp; Community Facilities</b>	<b>135</b>	<b>-</b>	<b>5</b>	<b>130</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>5</b>
<b>Parks &amp; Open space &amp; Streetscapes</b>								
Brim streetscape	10	10	-	-	10	-	-	-
<b>Total Parks &amp; Open space &amp; Streetscapes</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gravel Resheets</b>								
<i>Southern</i>								
Ratray Road	27	-	27	-	-	-	-	27
Ailsa Wheat Road	3	-	3	-	-	-	-	3
Mellis Road	172	-	172	-	172	-	-	-
Mellis Road	152	-	152	-	152	-	-	-
Daveys Road	78	-	78	-	78	-	-	-
Longerenong Warracknabeal Road	51	-	51	-	51	-	-	-
Wards Road	53	-	53	-	53	-	-	-
Caron Road	79	-	79	-	79	-	-	-
Drillers Road	29	-	29	-	29	-	-	29

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Infrastructure</b>								
<b>Gravel Resheeting continued...</b>								
<i>Southern</i>								
Nitschke Road	30	-	30	-	-	-	-	30
Moloneys Road	31	-	31	-	-	-	-	31
Wynne Road	36	-	36	-	-	-	-	36
Albrechts Road	38	-	38	-	-	-	-	38
Kewell School Road	56	-	56	-	56	-	-	-
<b>Total Southern</b>	<b>836</b>	<b>-</b>	<b>836</b>	<b>-</b>	<b>641</b>	<b>-</b>	<b>-</b>	<b>195</b>
<i>Northern</i>								
Erhardts Road	16	-	16	-	-	-	-	16
Guleys Road	105	-	105	-	105	-	-	-
Kinkora Road	39	-	39	-	-	-	-	39
Lascelles North Road	38	-	38	-	-	-	-	38
Lascelles Street (Rosebery)	5	-	5	-	5	-	-	-
Maidavale Road	14	-	14	-	14	-	-	-
Martins Road	31	-	31	-	-	-	-	31
McFarlanes Road	45	-	45	-	-	-	-	45
Roberts Road 2	60	-	60	-	60	-	-	-
Rosebery East Road	44	-	44	-	-	-	-	44
Two Mile Road	31	-	31	-	-	-	-	31
Wardles Road East	41	-	41	-	-	-	-	41
Frankel Road	40	-	40	-	-	-	-	40
Golf Hill Road	12	-	12	-	-	-	-	12
Golf Hill Road	52	-	52	-	52	-	-	-
Lascelles East Road	30	-	30	-	-	-	-	30
Hewitts Road	56	-	56	-	56	-	-	-
King Road	83	-	83	-	83	-	-	-
Hancock Road	6	-	6	-	-	-	-	6
Walders Road	59	-	59	-	-	-	-	59

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES				
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Infrastructure</b>								
<b>Gravel Resheeted continued...</b>								
Smiths Road	60	-	60	-	-	-	-	60
McPhersons Road	61	-	61	-	-	-	-	61
<b>Total Northern</b>	<b>925</b>	<b>-</b>	<b>925</b>	<b>-</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>550</b>
<b>TOTAL GRAVEL RESHEETS</b>	<b>1,761</b>	<b>-</b>	<b>1,761</b>	<b>-</b>	<b>1,016</b>	<b>-</b>	<b>-</b>	<b>745</b>
<b>Hotmix</b>								
Golf Links Road	15	-	-	15	-	-	-	15
Hopetoun West, Hopetoun Yaapeet Intersection	15	-	-	15	-	-	-	15
Hopetoun Yaapeet - Yaapeet Kenmare Intersection	15	-	-	15	-	-	-	15
Warracknabeal Sheep Hills / Sheep Hills Bangerang Intersection	17	-	-	17	-	-	-	17
R Learmonth Road	38	-	-	38	-	-	-	38
Glenorchy Road - Warranooke Road Intersection	17	-	-	17	-	-	-	17
Simson Street, Brim	7	-	-	7	-	-	-	7
<b>Total Hotmix</b>	<b>122</b>	<b>-</b>	<b>-</b>	<b>122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122</b>
<b>Shoulder Resheet</b>								
Minyip Banyena Road	58	-	58	-	58	-	-	-
Minyip Banyena Road	89	-	89	-	89	-	-	-
Boolite Sheep Hills Road	59	-	59	-	59	-	-	-
Aubrey Road	64	-	64	-	64	-	-	-
Blue Ribbon Road	112	-	112	-	112	-	-	-
Banyena Pimpinio Road	32	-	32	-	32	-	-	-
Sea Lake Lascelles Road	122	-	122	-	122	-	-	-
Centre Hill Road	60	-	60	-	60	-	-	-
Ailsa Road	80	-	80	-	80	-	-	-
Aubrey Road	68	-	68	-	68	-	-	-
Aubrey Road	101	-	101	-	101	-	-	-

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Infrastructure</b>								
<b>Shoulder Resheet continued...</b>								
Blue Ribbon Road	65	-	65	-	65	-	-	-
Blue Ribbon Road	38	-	38	-	38	-	-	-
Gama Sea Lake Road	57	-	57	-	57	-	-	-
Minyip Banyena Road	43	-	43	-	43	-	-	-
Minyip Rich Avon Road	40	-	40	-	40	-	-	-
<b>Total Shoulder Resheets</b>	<b>1,086</b>	<b>-</b>	<b>1,086</b>	<b>-</b>	<b>1,086</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rural Rehabilitation</b>								
Minyip Banyena Road	396	-	-	396	-	-	-	396
Rosebery Rainbow Road	89	-	-	89	89	-	-	-
Gama Sea Lake Road	202	-	202	-	202	-	-	-
Banyena Pimpinio Road	172	-	-	172	172	-	-	-
Sea Lake Lascelles Road	396	-	-	396	-	-	-	396
Glenorchy Road	358	-	-	358	-	-	-	358
Hopetoun Yaapeet Road	396	-	-	396	-	-	-	396
<b>Total Rural Rehabilitation</b>	<b>2,009</b>	<b>-</b>	<b>202</b>	<b>1,807</b>	<b>462</b>	<b>-</b>	<b>-</b>	<b>1,546</b>
<b>Urban Rehabilitation</b>								
Morris Street, Minyip	55	-	55	-	55	-	-	-
Mill Street, Minyip	194	-	194	-	194	-	-	-
Cemetery Road, Warracknabeal	23	-	23	-	-	-	-	23
R Learmonth Road, Minyip	80	-	80	-	-	-	-	80
<b>Total Urban Rehabilitation</b>	<b>352</b>	<b>-</b>	<b>352</b>	<b>-</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>103</b>
<b>Footpath</b>								
Dodgshun Street, Hopetoun. (Lascelles Street to School and up to School crossing landing on School side).	43	43	-	-	-	-	-	43
Munro Street, Murtoa. (Hamilton Street to School).	60	-	-	60	-	-	-	60
<b>Total Footpath</b>	<b>102</b>	<b>43</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102</b>

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES				
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Infrastructure</b>								
<b>Bridge</b>								
Minyip Banyena Road	50	-	-	50	-	-	-	50
<b>Total Bridge</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Reseal</b>								
Nandaly Tempy Road	43	-	43	-	-	-	-	43
Glenorchy Road	32	-	32	-	-	-	-	32
Banyena Pimpinio Road	102	-	102	-	-	-	-	102
Dyer Street, Rupanyup	16	-	16	-	-	-	-	16
Dyer Street, Rupanyup	16	-	16	-	-	-	-	16
Boolite Sheephills Road	66	-	66	-	-	-	-	66
Duncan Street, Murtoa	21	-	21	-	-	-	-	21
Friend Street, Murtoa	13	-	13	-	-	-	-	13
Webb Street, Murtoa	15	-	15	-	-	-	-	15
Taylor Street, Rupanyup	8	-	8	-	-	-	-	8
Thomas Street, Warracknabeal	22	-	22	-	-	-	-	22
Devereux Street, Warracknabeal	39	-	39	-	-	-	-	39
Milbourne Street, Warracknabeal	5	-	5	-	-	-	-	5
Gardiner Street, Warracknabeal	19	-	19	-	-	-	-	19
Minyip Rich Avon Road	8	-	8	-	-	-	-	8
Turriff West Road	21	-	21	-	-	-	-	21
Horsham Lubeck Road	70	-	70	-	-	-	-	70
Rupanyup Road	84	-	84	-	-	-	-	84
Connolly Parade, Rupanyup	5	-	5	-	-	-	-	5
Soldiers Avenue, Murtoa	12	-	12	-	-	-	-	12
Walter Street, Rupanyup	3	-	3	-	-	-	-	3
Gibson Street, Rupanyup	62	-	62	-	-	-	-	62
Wood Street, Rupanyup	6	-	6	-	-	-	-	6
Simpson Ave, Rupanyup	12	-	12	-	-	-	-	12

CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Asset Sales \$'000	Council Cash \$'000
<b>Infrastructure</b>								
<b>Reseal</b>								
Molyneux Street, Warracknabeal	12	-	12	-	-	-	-	12
McLean Street, Warracknabeal	9	-	9	-	-	-	-	9
South Street, Minyip	6	-	6	-	-	-	-	6
Boree Street, Lascelles	8	-	8	-	-	-	-	8
Toole Street, Hopetoun	12	-	12	-	-	-	-	12
<b>Total Reseal</b>	<b>748</b>	<b>-</b>	<b>748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>748</b>
<b>Kerb &amp; Channel</b>								
Petering Street, Minyip	32	-	32	-	-	-	-	32
Jamouneau Street, Warracknabeal	66	-	66	-	-	-	-	66
Devereux Street, Warracknabeal	100	-	100	-	-	-	-	100
Bowman Street, Warracknabeal	12	-	12	-	-	-	-	12
<b>Total Kerb &amp; Channel</b>	<b>120</b>	<b>-</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210</b>
<b>Stabilisation</b>								
Carroll Street, Minyip	23	-	23	-	-	-	-	23
Ashens Jackson Road	74	-	74	-	-	-	-	74
<b>Total Stabilisation</b>	<b>97</b>	<b>-</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97</b>
<b>Drainage</b>								
Various	27	-	27	-	-	-	-	27
<b>Total Drainage</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>
<b>TOTAL</b>	<b>6,564</b>	<b>43</b>	<b>4,482</b>	<b>2,039</b>	<b>2,814</b>	<b>-</b>	<b>-</b>	<b>3,750</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>6,709</b>	<b>53</b>	<b>4,487</b>	<b>2,169</b>	<b>2,954</b>	<b>-</b>	<b>-</b>	<b>3,755</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>8,733</b>	<b>1,072</b>	<b>4,511</b>	<b>3,150</b>	<b>3,283</b>	<b>33</b>	<b>287</b>	<b>5,129</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.

Indicator	Measure	Notes	Actual		Forecast		Budget		Trend	
			2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/-	
Operating position	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	11.00%	10.92%	<b>6.40%</b>	3.39%	1.45%	0.40%		<b>+</b>
Liquidity										
Working capital	Current assets / current liabilities	2	266.00%	260.62%	<b>179.48%</b>	148.94%	115.53%	85.22%		<b>o</b>
Unrestricted cash	Unrestricted cash / current liabilities	3	145.00%	161.44%	<b>85.53%</b>	66.52%	41.71%	18.29%		<b>o</b>
Obligations										
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.81%	0.63%	<b>0.45%</b>	0.28%	0.12%	0.00%		<b>+</b>
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.17%	(0.17%)	<b>(0.16%)</b>	(0.16%)	(0.12%)	0.00%		<b>+</b>
Indebtedness	Non-current liabilities / own source revenue		5.00%	4.30%	<b>4.20%</b>	4.10%	4.00%	4.00%		<b>+</b>
Asset renewal	Asset renewal expenditure / depreciation	5	141.00%	174.14%	<b>147.53%</b>	112.17%	111.07%	110.00%		<b>-</b>
Stability										
Rates concentration	Rate revenue / adjusted underlying revenue	6	53.00%	59.00%	<b>57.00%</b>	63.00%	63.00%	63.00%		<b>-</b>
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.50%	0.49%	<b>0.49%</b>	0.49%	0.49%	0.49%		<b>o</b>
Efficiency										
Expenditure level	Total expenditure / No. of property assessments		\$2,956	\$3,382	<b>\$3,526</b>	\$3,318	\$3,410	\$3,505		<b>+</b>
Revenue level	Residential rate revenue / No. of residential property assessments		\$701	\$637	<b>\$627</b>	\$640	\$653	\$666		<b>+</b>
Workforce turnover	No. of permanent staff resignations & terminations / average No. of permanent staff for the financial year		10%	11%	<b>9%</b>	9%	9%	9%		<b>+</b>

### 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

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## **Notes to indicators**

### **4.1 Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance should be expected over the period, although continued losses means reliance on Council's cash reserves or increase debt to maintain services.

### **4.2 Working Capital**

The proportion of current liabilities represented by current assets. Working capital is slightly in decline due to less unrestricted cash being held over the years and increasing current liabilities.

### **4.3 Unrestricted Cash**

Unrestricted cash ratio is slightly decreasing over the period of the SRP, as unrestricted cash is decreasing whilst current liabilities is increasing.

### **4.4 Debt compared to rates**

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

### **4.5 Asset renewal**

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

### **4.6 Rates concentration**

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

# 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 2020/21.

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.

Description of Fees and Charges	Unit of Measure	GST Status	2019/20	2020/21	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
			Fee Inc GST \$	Fee Inc GST \$			
<b>GOVERNANCE</b>							
<b>Freedom of information</b>							
Application fee	Per Application	Non-Taxable	\$29.60	\$29.60			Statutory
Photocopying fee - black & white	Per A4 page	Taxable	\$0.35	\$0.35			Statutory
Search fees	Per hour	Taxable	\$22.20	\$22.20			Statutory
<b>Hire of Function room (Warracknabeal)</b>							
Day (9am to 9pm)			\$100	\$100			
Night (after 6pm)			\$110	\$110			
Combined			\$200	\$200			
<b>Photocopying</b>							
A4 - black & white	Single sided		\$0.35	\$0.35			
Multiple copies	Single sided		\$0.30	\$0.30			
A4 - black & white	Double sided		\$0.40	\$0.40			
Multiple copies	Double sided		\$0.35	\$0.35			
A3 - black & white	Single sided		\$0.55	\$0.55			
Multiple copies	Single sided		\$0.45	\$0.45			
A3 - black & white	Double sided		\$0.90	\$0.90			
Multiple copies	Double sided		\$0.70	\$0.70			
A4 - colour photocopying	1 copy		\$1	\$1			
A3 - colour photocopying	1 copy		\$2	\$2			
<b>LOCAL LAWS</b>							
<b>Animal Registrations</b>							
Dog registration	Not desexed		\$85	\$85			
Dog registration	Desexed		\$29	\$29			
Dog registration - pensioner	Not desexed		\$42.50	\$42.50			
Dog registration - pensioner	Desexed		\$14.50	\$14.50			
Dog registration (working)			\$29	\$29			
Dog registration - VCA registered			\$29	\$29			
Cat registration	Not desexed		\$79	\$79			
Cat registration	Desexed		\$27	\$27			

<b>Description of Fees and Charges</b>		2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Unit of Measure	GST Status					
Cat registration - pensioner		\$39.50	\$39.50			
Cat registration - pensioner	Desexed	\$13.50	\$13.50			
Cat registration - FCC, CFA, DCC registered		\$27	\$27			
Replacement of lost tag	Per tag	\$7	\$7			
Pound fees - Impounded animal	Per animal	\$90	\$90			
Subsequent day release fee (after first day)	Per day	\$15	\$15			
Animal surrender fee	Per animal	\$30	\$30			
Late payment administration fee ( <i>payment not received before 30 April</i> )	Per invoice	\$10	\$10			
Domestic Animal Business – Registration flat fee		-	\$225	\$225	100%	New charge
Annual Audit Reinspection Fee for Non Compliance		-	\$100	\$100	100%	New charge
Application fee for Local Law Permits	Per permit	\$50	\$50			
<b>General Local Law</b>						
Impounded item release fee	Per item	\$90	\$90			
Subsequent day release fee (after first day)	Per item	\$20	\$20			
Fire hazard administration fee	Per invoice	\$50	\$50			
Unightly land administration fee	Per invoice	\$50	\$50			
<b>Caravan Parks (Warracknabeal, Hopetoun &amp; Murtoa)</b>						
Powered site	Per night	\$25	\$25			
Unpowered site	Per night	\$15	\$15			
Weekly rate - powered site	6 nights	\$150	\$150			
Weekly rate - unpowered site	6 nights	\$90	\$90			
Ensuites	Per night	\$35	\$35			
More than 2 people accommodating, per night	Per person	\$5	\$5			
<b>COMMUNITY SERVICES</b>						
<b>Commonwealth Home Support Program Services</b>						
Domestic Assistance	Per hour	\$8	\$8			
Personal Care	Per hour	\$4.50	\$6			
In-home Respite	Per hour	\$5.50	\$6			

<b>Description of Fees and Charges</b>		<b>Unit of Measure</b>	<b>GST Status</b>	<b>2019/20 Fee Inc GST \$</b>	<b>2020/21 Fee Inc GST \$</b>	<b>Fee Increase / Decrease \$</b>	<b>Fee Increase / Decrease %</b>	<b>Basis of Fee</b>
Social Support Individual		Per hour		-	\$8			
Home Modification (labour only - client contributes to cost of materials over \$1,000)				\$13	\$13			
External provider of care ( <i>includes respite, personal care, domestic Assistance, home modification &amp; social support individual</i> )		Per hour		\$52.80	\$58.08			
<b>Meals on Wheels</b>								
Delivered Meal – Client Fee		Per meal		\$9	\$9			
Meal at Centre – Client Fee		Per meal		\$9.50	\$9.50			
Delivered Meal & Meal at Centre – External				Full cost recovery	Full cost recovery			
<b>Disabled Parking Permits</b>								
Initial permit		Per permit		no charge	no charge			
Replacement permit		Per permit		\$6	\$6			
<b>Gopher Hire</b>								
Bond for Hire of Gopher (refundable)		Per term		\$300	\$300			
<b>Kindergarten Fees (4 &amp; 3 year old)</b>								
Beulah		Per term		\$195	\$195			
Hopetoun		Per term		\$195	\$195			
Minyip		Per term		\$195	\$195			
Murtoa		Per term		\$195	\$195			
Rupanyup		Per term		\$195	\$195			
Warracknabeal		Per term		\$195	\$195			
<b>ENVIRONMENTAL HEALTH</b>								
Class 1 Food Premises - hospitals, nursing homes, childcare centres		Per item		\$300	\$300			
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...		Per item		\$245	\$245			
Class 3 Food Premises - newsagents, service stations		Per item		\$95	\$95			
Non profit organisations and community groups - sporting clubs		Per item		\$85	\$85			
Premises with limited operation - pool kiosks, home businesses		Per item		\$85	\$85			

<b>Description of Fees and Charges</b>		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
<b>Street Stalls / Temporary Food Vendor Registrations</b>								
Non profit and community groups - fetes, sausage sizzles, street stalls		Yearly registration		\$20	\$20			
Private individuals and businesses - markets, private stalls		Yearly registration		\$50	\$50			
<b>Health Act</b>								
Hairdresser / Beauty Parlour/ Skin Penetration		Yearly registration		\$95	\$95			
Hairdresser only premises		Yearly registration		\$95	\$95			
Premises providing accommodation for 6 or more persons		Yearly registration		\$95	\$95			
<b>Residential Tenancies Act</b>								
Caravan Parks - total number of sites not exceeding 25								
Caravan Parks - total number of sites exceeding 25 - not exceeding 50								
<b>Environment Protection Act</b>								
Septic tank - new				\$285	\$285			
Septic tank - alteration to existing				\$225	\$225			
<b>Food Act Other Fees</b>								
Transfer/Inspection fee - pre purchase as a result of ono-compliance				\$200	\$200			
Transfer registration fee - to new proprietor for the remainder of the registration period								
Late payment penalty fee								
Pro rata registration fee - all businesses registering after 30 September								
<b>ENGINEERING</b>								
<b>Sale Yard</b>								
Saleyard levy				\$1	\$1			
<b>Road Reserve Works/Asset Protection Permit Fees</b>								
Road reserve works permit		Per permit		\$100				
Asset protection permit		Per permit		\$50				
<b>Road Reserve Works - Reinstatement Fees (minimum charge of \$410)</b>								
Works - kerb & Channel		Per request	Non-Taxable	\$245 m <sup>2</sup>				
Works - concrete		Per request	Non-Taxable	\$155 m <sup>2</sup>				
Road surface - bituminous/aspfalt		Per request	Non-Taxable	\$185 m <sup>2</sup>				

<b>Description of Fees and Charges</b>		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Works - vehicle crossing		Per request	Non-Taxable	\$155 m <sup>2</sup>				
Works - earth nature strip surface		Per request	Non-Taxable	\$155 m <sup>2</sup>				
<b>RECREATION</b>								
<b>Leisure Centre Complex Fees</b>								
Assessments - new members				\$35	\$35			
Assessments - students				\$15	\$15			
Gym membership - 1 month		Per request		\$50	\$50			
Gym membership - 3 months		Per request		\$70	\$70			
Gym membership - 6 months		Per request		\$115	\$115			
Gym membership - casual		Per session		\$15	\$15			
Gym membership - pension concession				\$30	\$30			
Gym membership - Council staff 1 month				\$20	\$20			
Gym membership - Council staff 3 months				\$50	\$50			
Gym membership - Council staff casual				\$8	\$8			
Student gym membership - 1 month		1 night per week		\$20	\$20			
Student gym membership - 1 month		2 nights per week		\$26	\$26			
Student gym membership - 1 month		5 nights per week		\$40	\$40			
Student gym membership - 3 months		5 nights per week		\$60	\$60			
Student gym membership - 6 months		5 nights per week		\$110	\$110			
Student gym membership - casual		aged 13-18 years		\$8	\$8			
Badminton - casual		Per session		\$5	\$5			
Squash Membership - 1 month				\$35	\$35			
Squash Membership - 3 months				\$55	\$55			
Squash court hire - per court		Per hour		\$10	\$10			
Boxing Gym		Per week		\$20	\$20			
Table Tennis room		Per hour		\$30	\$30			
Table Tennis room - casual		Per table		\$5	\$5			
School groups - public		Per year		\$8,000	\$8,000			

<b>Description of Fees and Charges</b>		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
School groups - St Mary's		Per year		\$200	\$200			
User groups utilising main court area - competition per court		Per hour		\$25	\$25			
User groups utilising main court area - training per court		Per hour		\$20	\$20			
Small corporate rate (10 or less persons)		Per year		\$750	\$750			
Large corporate rate		Per year		\$1,150	\$1,150			
<b>WASTE AND RECYCLING</b>								
<b>Tippling Fees</b>								
General hard waste		Per m3		\$12	\$12			
Putrescibles waste		Per m3		\$30	\$30			
Household / kitchen waste		240ltr bin		\$10	\$10			
Clean green waste		Per m3		\$12	\$12			
Timber / wood		Per m3		\$12	\$12			
Builders waste / concrete		Per m3		\$50	\$50			
Clean concrete - Warracknabeal, Murtoa and Hopetoun		Per m3 / ton		\$30	\$30			
Clean fill		-		No charge	No charge			
Minimum charge				\$10	\$10			
Dead animals		Per animal		refer attendant	\$5	\$5	100%	
<b>Tyres</b>								
Light - tyre only		Per item		\$4	\$5	\$1	%25	
Light - with rim		Per item		\$5	\$10	\$5	100%	
Medium - tyre only		Per item		\$15	\$15			
Medium - with rim		Per item		\$22	\$20			
Heavy - tyre only		Per item		\$35	\$35			
Heavy - with rim		Per item		\$50	\$50			
Tractor - up to 1.5m diameter tyre only		Per item		\$80	\$90	\$10	12%	
Tractor - up to 1.5m diameter with rim		Per item		\$110	\$110			
Tractor - over 1.5m diameter tyre only		Per item		\$160	\$190	\$30	18%	
Tractor - over 1.5m diameter with rim		Per item		\$220	\$220			

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
<b>Recyclables</b>								
Recyclables		Per load		Free if sorted	Free if sorted			
E-Waste (Warracknabeal, Hopetoun and Murtoa)		Per item		\$2	\$2			
Screens (Warracknabeal, Hopetoun and Murtoa)		Per screen		\$5	\$5			
Gas cylinders		Per item		Free	\$10	\$10	100%	
Lead acid batteries		Per item		\$5	\$5			
Grain bags		Per tandem trailer load		\$10	\$20	\$10	100%	
Grain		-		not accepted	not accepted			
Hazardous materials		-		not accepted	not accepted			
Prescribed waste		-		not accepted	not accepted			
<b>BUILDING</b>								
<b>Dwellings</b>								
New Dwellings up to \$0 to 120,000		Per application		\$1,594 plus levy	\$1,626	\$32	2.01%	
New Dwellings - \$120,001 to \$200,000		Per application		\$1,860 plus levy	\$1,898	\$38	2.04%	
New Dwellings - \$200,001 to \$312,000		Per application		\$2,126 plus levy	\$2,169	\$43	2.02%	
New Dwellings - \$312,001+		Per application		\$2,550	\$2,601	\$51	2.00%	
Re-Erection of Dwellings - Security Deposit		Per application		\$5,100	\$5,202	\$102	2.00%	
<b>Alterations/Additions/Sheds/Carports/Garages</b>								
Building Works Minor \$0 to \$5,000		Per application		\$382	\$390	\$8	2.09%	
Building Works \$5,001 to \$10,000		Per application		\$586	\$598	\$12	2.05%	
Building Works \$10,001 to \$20,000		Per application		\$765 plus levy	\$781	\$16	2.09%	
Building Works \$20,001 to \$50,000		Per application		\$994 plus levy	\$1,014	\$20	2.01%	
Building Works \$50,001 to \$100,000		Per application		\$1,275 plus levy	\$1,301	\$26	2.04%	
Building Works \$100,001 to \$250,000		Per application		\$1,683 plus levy	\$1,717	\$34	2.02%	
Building Works \$250,001+		Per application		\$value/130 plus levy	\$value/130 plus levy			
<b>Swimming Pools (Construction)</b>								
Swimming Pools & Fence - above-ground pool		Per application		\$433	\$442	\$9	2.08%	
Swimming Pools & Fence - in-ground pool		Per application		\$841	\$858	\$17	2.02%	

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
<b>Swimming pool and spa registration</b>								
Registration fee	per swimming pool or spa			-	2.15 fee units			New charge
Information search fee	per swimming pool or spa			-	3.19 fee units			New charge
Lodging a certificate of barrier compliance	per swimming pool or spa			-	1.38 fee units			New charge
Lodging a certificate of barrier non-compliance	per swimming pool or spa			-	26 fee units			New charge
Swimming pool and spa barrier inspection	Per application			-	\$350			New charge
Follow up Swimming pool and spa barrier inspections	Per application			-	\$175			New charge
<b>Levy Payments</b>								
State Government Levy applies to all development over \$10,000. The Levy is payable directly to the Victorian Building Authority through the Building Permit process. The value of the Levy is 0.128% of the value of the development.								
<b>Commercial Building Work</b>								
Commercial \$0 to \$10,000	per application			\$586	\$598	\$12	2.05%	
Commercial \$10,001 to \$20,000	per application			\$734	\$749	\$15	2.04%	
Commercial \$20,001 to \$100,000	per application			\$1,428	\$1,457	\$29	2.03%	
Commercial \$100,001 to \$250,000	per application			\$value x 0.44% + \$1,887	\$value x 0.44% + \$1,925			
Commercial \$250,001 to \$500,000	per application			\$value x 0.25% + \$2,728	\$value x 0.25% + \$2,783			
Commercial \$500,001+	per application			\$value x 0.25% + \$3,264	\$value x 0.25% + \$3,330			
<b>Commercial Building Work Multi Unit</b>								
Units \$0 to \$200,000	per application			\$1,860	\$1,898	\$38	2.04%	
Units \$200,001 to \$312,000	per application			\$2,125	\$2,168	\$43	2.02%	
Units \$312,001+	per application			\$value/130				
<b>Miscellaneous Items</b>								
Fence - building permit	per application			\$357	\$365	\$8	2.24%	
Demolitions or Removals \$0 to \$10,000	per application			\$586	\$598	\$12	2.05%	
Demolitions or Removals \$10,001+	per application			\$765	\$781	\$16	2.09%	
Re-erectons of Dwellings - Security Deposit	per dwelling			\$5,100	\$5,200	\$100	1.96%	

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Extension of time to a permit - 1st request	per application			\$153	\$157	\$4	2.61%	New charge
Extension of time to a permit - 2nd request	per application				\$314			New charge
Extension of time to a permit - 3rd request	per application				\$471			
Amended Plans	per application			\$153	\$157	\$4	2.61%	
Information Request with Plan copies (includes 306(1))	per application			\$68.50	\$70	\$1.50	2.19%	
Request for search of Building Permit Plans	per property			\$68.50	\$70	\$1.50	2.19%	
Amending Building Design or Plans	per application			\$225	\$230	\$5	2.22%	
<b>Report &amp; Consent (As per the Building Regulations 2018)</b>								
Maximum street setback (Regulation 73)	per application			19.61 fee units	19.61 fee units			Statutory fee
Minimum street setback (Regulation 74)	per application			19.61 fee units	19.61 fee units			Statutory fee
Building height (Regulation 75)	per application			19.61 fee units	19.61 fee units			Statutory fee
Site coverage (Regulation 76)	per application			19.61 fee units	19.61 fee units			Statutory fee
Permeability (Regulation 77)	per application			19.61 fee units	19.61 fee units			Statutory fee
Car parking (Regulation 78)	per application			19.61 fee units	19.61 fee units			Statutory fee
Side or rear boundary setbacks (Regulation 79)	per application			19.61 fee units	19.61 fee units			Statutory fee
Walls and carports on boundaries (Regulation 80)	per application			19.61 fee units	19.61 fee units			Statutory fee
Daylight to existing habitable room windows (Regulation 81)	per application			19.61 fee units	19.61 fee units			Statutory fee
Solar access to existing north-facing habitable room windows (Regulation 82)	per application			19.61 fee units	19.61 fee units			Statutory fee
Overshadowing of recreational private open space (Regulation 83)	per application			19.61 fee units	19.61 fee units			Statutory fee
Overlooking (Regulation 84)	per application			19.61 fee units	19.61 fee units			Statutory fee
Daylight to habitable room windows (Regulation 85)	per application			19.61 fee units	19.61 fee units			Statutory fee
Private open space (Regulation 86)	per application			19.61 fee units	19.61 fee units			Statutory fee
Siting of Class 10a buildings (Regulation 87)	per application			19.61 fee units	19.61 fee units			Statutory fee
Front fence height (Regulation 89)	per application			19.61 fee units	19.61 fee units			Statutory fee
Fence setbacks from side and rear boundaries (Regulation 90)	per application			19.61 fee units	19.61 fee units			Statutory fee
Fences on within 150 mm of side or rear boundaries (Regulation 91)	per application		nil	19.61 fee units	19.61 fee units			Statutory fee
Fences on intersecting street alignments (Regulation 92)	per application		nil	19.61 fee units	19.61 fee units			Statutory fee
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)	per application		nil	19.61 fee units	19.61 fee units			Statutory fee

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
"Fences and solar access to existing north-facing habitable room windows (Regulation 95)"	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
"Fences and overshadowing of recreational private open space (Regulation 96)"	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Projections beyond the street alignment (Regulation 109)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Protection of the Public (Regulation 116)	per application	nil	19.9 fee units	19.9 fee units	19.9 fee units			Statutory fee
Building over an easement (Regulation 130)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Installation or alteration of a septic tank system, or construction of a building over an existing septic tank system (Regulation 132)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Legal Point of Discharge (Regulation 133)	per application	nil	9.77 fee units	9.77 fee units	9.77 fee units			Statutory fee
Buildings above or below certain public facilities (Regulation 134)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Building in areas liable to flooding (Regulation 153)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Construction on designated land or designated works (Regulation 154)	per application	nil	19.61 fee units	19.61 fee units	19.61 fee units			Statutory fee
Application for building permit for demolition (Section 29A)	per application	nil	5.75 fee units	5.75 fee units	5.75 fee units			Statutory fee
<b>Inspections</b>								
Addition Inspection	per inspection		\$153	\$157	\$4	2.61%		
Contract Inspection - Foundations, Reinforcement & Finals	per inspection		\$204	\$209	\$5	2.45%		
Contract Inspection - Frame	per inspection		\$306	\$313	\$7	2.29%		
Building Notices/Orders	per notice		Building Permit Fee + 50%					
ESM Audits	per audit		\$255	\$261	\$6	2.35%		
Log Books and prepare plans	per hour		\$102	\$105	\$3	2.94%		
Occupancy Permit/Places of Public Entertainment	per application		\$586	\$598	\$12	2.05%		
Siting only	per application		\$357	\$365	\$8	2.24%		
Pre-purchase of Dwelling Inspections	per inspection		\$750 - \$1,000	\$765 - \$1,020				
Defect Reports	per report		\$750 - \$1,000	\$765 - \$1,020				
Occupancy Permit (no current one) or Determinations	each		\$510	\$521	\$11	2.16%		
Occupancy Permit and Determinations (combined)	each		\$663	\$677	\$14	2.11%		
Guarantee/Bond for the relocation of a dwelling	each		(must not exceed the lesser of - (i) the estimated cost of the building work to which the building permit applies; or \$10,000)					

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
<b>Demolition works</b>							
Where Council is required to demolish fire damaged or unsafe buildings or works where no action has been undertaken through Orders or Notices under the Building Act							New charge
<b>Planning Fees</b>							
Application for a planning permit (As per the Planning and Environment (Fees) Regulations 2016)							
Class 1 A permit relating to use of land.	per application		89 fee units	<b>89 fee units</b>			Statutory fee
Class 2 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is \$10 000 or less.	per application		13-5 fee units	<b>13-5 fee units</b>			Statutory fee
Class 3 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$10 000 but not more than \$100 000.	per application		42-5 fee units	<b>42-5 fee units</b>			Statutory fee
Class 4 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$100 000 but not more than \$500 000.	per application		87 fee units	<b>87 fee units</b>			Statutory fee
Class 5 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$500 000 but not more than \$1 000 000.	per application		94 fee units	<b>94 fee units</b>			Statutory fee
Class 6 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$1 000 000 but not more than \$2 000 000.	per application		101 fee units	<b>101 fee units</b>			Statutory fee
Class 7 A permit that is the subject of a VicSmart application, if the estimated cost of the development is \$10 000 or less.	per application		13-5 fee units	<b>13-5 fee units</b>			Statutory fee
Class 8 A permit that is the subject of a VicSmart application, if the estimated cost of the development is more than \$10 000.	per application		29 fee units	<b>29 fee units</b>			Statutory fee
Class 9 A permit that is the subject of a VicSmart application to subdivide or consolidate land.	per application		13-5 fee units	<b>13-5 fee units</b>			Statutory fee
Class 10 A permit that is the subject of a VicSmart application (other than a class 7, class 8 or class 9 permit).	per application		13-5 fee units	<b>13-5 fee units</b>			Statutory fee

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Class 11 A permit to develop land if the estimated cost of development is not more than \$100,000.	per application		77.5 fee units	77.5 fee units			Statutory fee
Class 12 A permit to develop land if the estimated cost of development is more than \$100,000 but not more than \$1,000,000.	per application		104.5 fee units	104.5 fee units			Statutory fee
Class 13 A permit to develop land if the estimated cost of development is more than \$1,000,000 but not more than \$5,000,000.	per application		230.5 fee units	230.5 fee units			Statutory fee
Class 14 A permit to develop land if the estimated cost of development is more than \$5,000,000 but not more than \$15,000,000.	per application		587.5 fee units	587.5 fee units			Statutory fee
Class 15 A permit to develop land if the estimated cost of development is more than \$15,000,000 but not more than \$50,000,000.	per application		1732.5 fee units	1732.5 fee units			Statutory fee
Class 16 A permit to develop land if the estimated cost of development is more than \$50,000,000.	per application		3894 fee units	3894 fee units			Statutory fee
Class 17 A permit to subdivide an existing building.	per application		89 fee units	89 fee units			Statutory fee
Class 18 A permit to subdivide land into 2 lots.	per application		89 fee units	89 fee units			Statutory fee
Class 19 A permit to effect a realignment of a common boundary between lots or to consolidate 2 or more lots.	per application		89 fee units	89 fee units			Statutory fee
Class 20 A permit to subdivide land (other than a class 9, class 17, class 18 or class 19 permit).	per application		89 fee units per 100 lots created	89 fee units per 100 lots created			Statutory fee
Class 21 A permit to— (a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or (b) create or remove a right of way; or (c) create, vary or remove an easement other than a right of way; or (d) vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant.	per application		89 fee units	89 fee units			Statutory fee
Class 22 A permit not otherwise provided for in this regulation.	per application		89 fee units	89 fee units			Statutory fee
<b>Application to amend a permit (As per the Planning and Environment (Fees) Regulations 2016)</b>							
Class 1 An amendment to a permit to— (a) change the use of land allowed by the permit; or (b) allow a new use of land.	per application		89 fee units	89 fee units			Statutory fee
Class 2 An amendment to a permit — (a) to change the statement of what the permit allows; or (b) to change any or all of the conditions which apply to the permit.	per application		89 fee units	89 fee units			Statutory fee
Class 3 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is \$10 000 or less.	per application		13.5 fee units	13.5 fee units			Statutory fee

<b>Description of Fees and Charges</b>		<b>Unit of Measure</b>	<b>GST Status</b>	<b>2019/20 Fee Inc GST \$</b>	<b>2020/21 Fee Inc GST \$</b>	<b>Fee Increase / Decrease \$</b>	<b>Fee Increase / Decrease %</b>	<b>Basis of Fee</b>
Class 4 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$10 000 but not more than \$100 000.	per application			42.5 fee units	<b>42.5 fee units</b>			Statutory fee
Class 5 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$500 000.	per application			87 fee units	<b>87 fee units</b>			Statutory fee
Class 6 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$500 000.	per application			94 fee units	<b>94 fee units</b>			Statutory fee
Class 7 An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is \$10 000 or less.	per application			13.5 fee units	<b>13.5 fee units</b>			Statutory fee
Class 8 An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is more than \$10 000.	per application			29 fee units	<b>29 fee units</b>			Statutory fee
Class 9 An amendment to a class 9 permit.	per application			13.5 fee units	<b>13.5 fee units</b>			Statutory fee
Class 10 An amendment to a class 10 permit.	per application			13.5 fee units	<b>13.5 fee units</b>			Statutory fee
Class 11 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is \$100 000 or less.	per application			77.5 fee units	<b>77.5 fee units</b>			Statutory fee
Class 12 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$1 000 000.	per application			104.5 fee units	<b>104.5 fee units</b>			Statutory fee
Class 13 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$1 000 000.	per application			230.5 fee units	<b>230.5 fee units</b>			Statutory fee
Class 14 An amendment to a class 17 permit.	per application			89 fee units	<b>89 fee units</b>			Statutory fee
Class 15 An amendment to a class 18 permit.	per application			89 fee units	<b>89 fee units</b>			Statutory fee
Class 16 An amendment to a class 19 permit.	per application			89 fee units	<b>89 fee units</b>			Statutory fee
Class 17 An amendment to a class 20 permit.	per application			89 fee units per every additional 100 lots created	<b>89 fee units per every additional 100 lots created</b>			Statutory fee
Class 18 An amendment to a class 21 permit.	per application			89 fee units	<b>89 fee units</b>			Statutory fee

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Class 19 An amendment to a class 22 permit.		per application		89 fee units	89 fee units			Statutory fee
<b>Other matters</b>								
An application for more than one class of permit set out in the above table or an application to amend a permit in more than one class set out in the Planning and Environment (Fees) Regulations.		per application			The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.			Statutory fee
Amending an application after notice has been given - Section 57A - Request to amend an application for permit after notice has been given; or Request to amend an application for an amendment to a permit after notice has been given:		per amendment			40% of the application fee for that class of permit or amendment to permit; and where the class of application is changing to a new class of higher application fee, the difference between the fee for the amended and the fee for the new class.			Statutory fee
Certificate of Compliance under Section 97N		per certificate		22 fee units	22 fee units			Statutory fee
Amend or end a Section 173 agreement		per certificate		44.5 fee units	44.5 fee units			Statutory fee
Satisfaction matters		each		22 fee units	22 fee units			Statutory fee
Secondary consent to plans		per application		\$195.10	\$199.00	\$3.90	2.00%	Statutory fee
Extension of time to a permit - 1st request		per application		\$195.10	\$199.00	\$3.90	2.00%	Statutory fee
Extension of time to a permit - 2nd request		per application		\$390.20	\$398.00	\$7.80	2.00%	Statutory fee
Extension of time to a permit - 3rd request		per application		\$585.30	\$598.00	\$12.70	2.17%	Statutory fee
Request for planning information, including written advice whether a planning permit is required		per request			\$100.00			New charge

Description of Fees and Charges		Unit of Measure	GST Status	2019/20 Fee Inc GST \$	2020/21 Fee Inc GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
<b>Subdivision (As per the Subdivision (Fees) Regulations 2016)</b>								
Fee for application to certify plan and for statement of compliance		per application		11.8 fee units	11.8 fee units			Statutory fee
Fee for alteration of plan		per alteration		7.5 fee units	7.5 fee units			Statutory fee
Fee for application to amend certified plan		per application		9.5 fee units	9.5 fee units			Statutory fee
Fee for checking engineering plan		per application		0.75 per cent of the estimated cost of constructing the works proposed on the plan.	0.75 per cent of the estimated cost of constructing the works proposed on the plan.			Statutory fee
Fee for engineering plan prepared by Council		per application		3.5 per cent of the estimated cost of constructing the works proposed on the plan	3.5 per cent of the estimated cost of constructing the works proposed on the plan			Statutory fee
Fee for supervision of works		per application		2.5 per cent of the estimated cost of constructing the works	2.5 per cent of the estimated cost of constructing the works			Statutory fee





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SHIRE COUNCIL