

BUDGET 2021/22



Yarriambiack
SHIRE COUNCIL



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Mayor's Introduction

The Councillors and I are pleased to release the proposed Budget 2021/22 to the Community for comment and public submissions. This is our first budget as a newly formed Council and with our new Council Plan 2021-2025 in place. The new Council Plan was developed following extensive community and stakeholder consultation with the following four themes directing the flow of funding;

Our vibrant and diverse economy:

- Additional cabins and improved amenity buildings at a range of Caravan Parks across Council
- An investment of over \$ 7million into our road and associated infrastructure
- Funding to increase the number of affordable Community Housing properties available across our Shire
- A doubling of the tree trimming budget to ensure our agriculture machinery can travel along our roads safely.

A healthy and inclusive community

- A trial of community transport utilising Council vehicles and funding to support a volunteer co Ordinator.
- Increasing the Warracknabeal Early Years Centre to allow for 3 year old kindergarten and childcare
- Seeking funding for a Dunmunkle Early Years Centre to provide childcare
- Funds to prepare master planning for Anzac Park and Murtoa Recreation Reserve to ensure large scale infrastructure projects are shovel ready.

A robust and thriving environment

- Increased streetscape funding for shade initiatives including tree planting for shade
- A glass crusher to recycle glass into a road base material
- Integrated Water Management funding for Minyip Caravan Park
- Additional planning applications for wind and battery energy projects supported

A Council who serves its community

- Upgrade the Council website
- Funding for professional development for Councillors and staff
- Support to assist community members to be active volunteers
- Development of a Workforce Strategy to ensure we have the right staff for future needs

The proposed budget proposes a rate increase of 1.5 per cent. The Fair Go Rates System (FGRS) has capped rates increases by Victorian councils to the forecast movement of 1.5 per cent.

In this proposed budget we have allocated funding of \$ 8.370 million for asset renewals and upgrades. The proposed budget also funds \$ 5.565 million for new assets.

Highlights of the capital program include;

- Roads (\$7.136 million) – including reconstructions, roads to recovery projects, fixing country roads, resheeting, resealing, footpaths and kerb and channel
- Buildings (\$ 3.991 million) – including caravan park upgrades, new affordable housing units and multiple Hall upgrades.
- Recreation, leisure and community facilities (\$1.568 million) – including Rupanyup, Beulah and Brim Recreation Reserve Upgrades.
- Plant and Equipment (\$1.430 million) – including information technology, furniture and equipment and scheduled replacement of Council's fleet and machinery.

Our focus for the next four year planning cycle is to continue to deliver on the projects and services that make our Council a great place to live in and to deliver on one of the largest capital works budgets adopted by Council.

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 new Council Plan 2021-2025 and I look forward to receiving your submission.

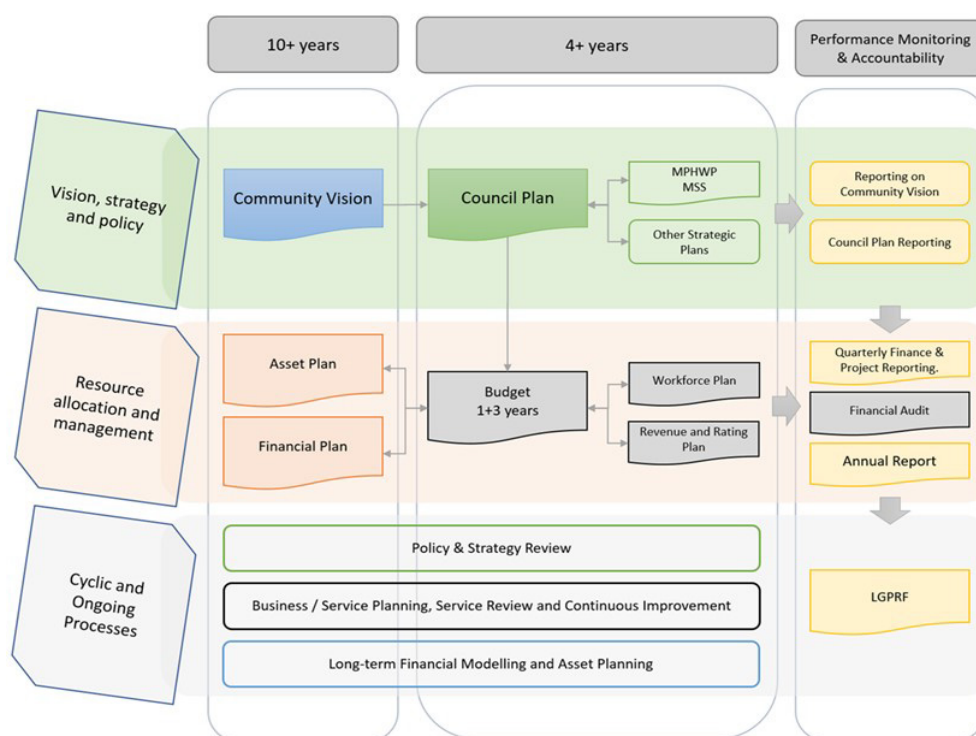
Cr Graeme Massey
Mayor

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

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

1.2 Our Purpose

OUR VISION: A connected rural community who values its land and community wellbeing.

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.

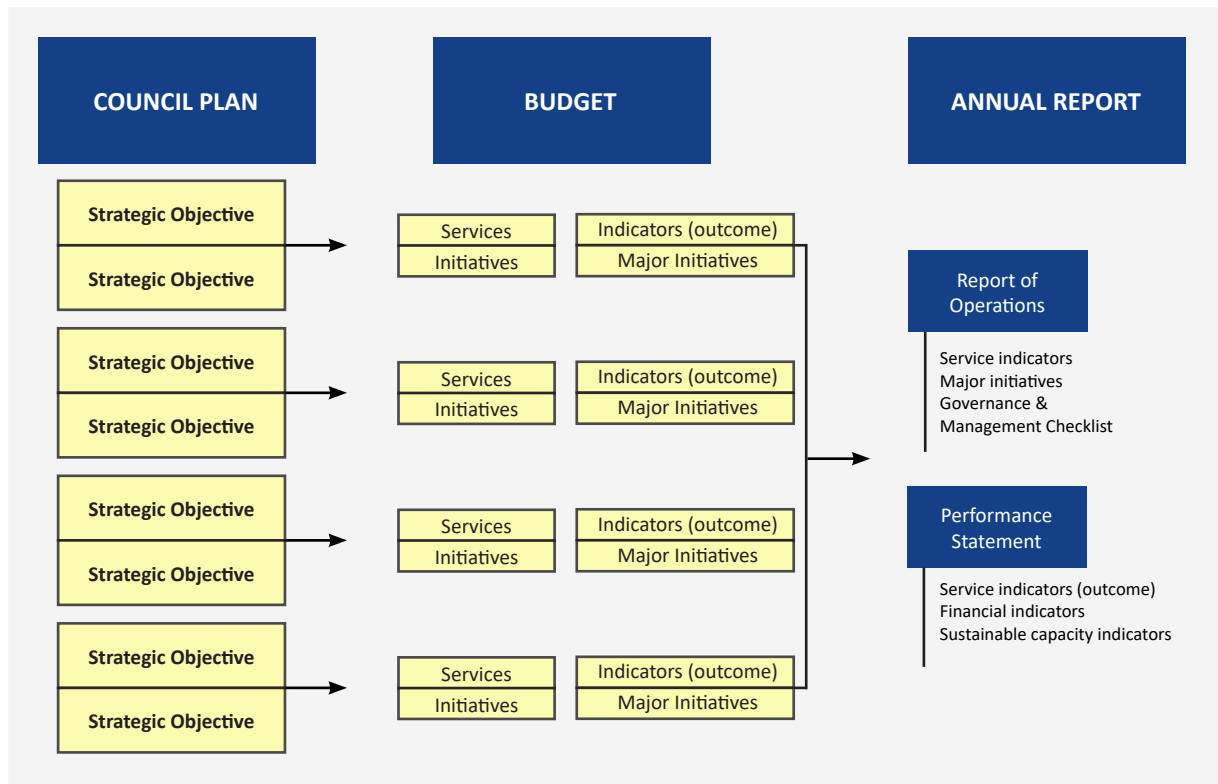
1.3 Strategic objectives

Council delivers activities and initiatives under 100 major service categories. Each contributes to the achievement of one of the 4 Strategic Objectives as set out in the Council Plan for the 2017-2021 years. The following is a list of the 4 Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
Strategic Objective 1	A vibrant and diversified economy
Strategic Objective 2	A healthy and inclusive community
Strategic Objective 3	A robust and thriving environment
Strategic Objective 4	A Council who serves its community

2. Services and service performance indicators

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



Source: Department of Environment, Land, Water and Planning

Strategic Objective 1 - A vibrant and diversified economy

Service Area	Description of services provided		2020/21 Forecast \$'000	2021/22 Budget \$'000
Community and Economic Development	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 Rev NET	1,331 (1,596) (265)	2,613 (967) 1,646
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp Rev NET	110 (285) (175)	119 (127) (8)
Public Halls	This service provides contributions towards insurance for public halls.	Exp Rev NET	357 (388) 7	526 (502) 24
Other Heritage and Culture	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 Rev NET	3 - 3	73 - 73
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp Rev NET	8,456 (3,087) 5,369	8,218 (2,594) 5,624
Tourism and Area Promotion	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 Rev NET	494 (517) (23)	1,176 (298) 878
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp Rev NET	110 - 110	152 - 152
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp Rev NET	2,248 (374) 1,874	1,305 (241) 1,064

Major Initiatives

- Additional cabins and improved amenity buildings at a range of Caravan Parks across Council
- An investment of over \$ 7 million into our road and associated infrastructure
- Funding to increase the number of affordable Community Housing properties available across our Shire
- A doubling of the tree trimming budget to ensure our agriculture machinery can travel along our roads safely.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Target
Roads	Satisfaction	Satisfaction with sealed local roads	40%	42%	45%
Statutory planning	Decision making	Council planning decisions upheld at VCAT	0	0	0

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Strategic Objective 2 - A healthy and inclusive community

Service Area	Description of services provided		2020/21 Forecast \$'000	2021/22 Budget \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,533	1,943
		Rev	(1,679)	(1,980)
		NET	(146)	(37)
Aged & Disability Services	This service provides a range of home and community care services for the aged and disabled, including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizens.	Exp	942	1,160
		Rev	(1,023)	(1,291)
		NET	(81)	(131)
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	210	243
		Rev	(202)	(120)
		NET	8	123

Major Initiatives

- A trial of community transport utilising Council vehicles and funding to support a volunteer co Ordinator.
- Increasing the Warracknabeal Early Years Centre to allow for 3 year old kindergarten and childcare
- Seeking funding for a Dunmunkle Early Years Centre to provide childcare
- Funds to prepare master planning for Anzac Park and Murtoa Recreation Reserve to ensure large scale infrastructure projects are shovel ready.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Target
Maternal and Child Health	Participation	Participation in the MCH service	94%	96%	95%
		Participation in the MCH service by Aboriginal children	98%	100%	99%
Libraries	Participation	Active Library members	10%	12%	15%
Food Safety	Health and safety	Critical and major non-compliance notifications	0	0	0

Strategic Objective 3 - A robust and thriving environment

Service Area	Description of services provided		2020/21 Forecast \$'000	2021/22 Budget \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs, amenities and recreation officer.	Exp	451	1,922
		Rev	(1,850)	(376)
		NET	(1,399)	1,546
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	498	429
		Rev	(46)	(27)
		NET	452	402
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	578	974
		Rev	(6)	-
		NET	572	974
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	187	278
		Rev	(136)	(61)
		NET	51	217
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	1,255	1,620
		Rev	(1,378)	(1,779)
		NET	(123)	(159)

Major Initiatives

- Increased streetscape funding for shade initiatives including tree planting for shade
- A glass crusher to recycle glass into a road base material
- Integrated Water Management funding for Minyip Caravan Park
- Additional planning applications for wind and battery energy projects supported

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Target
Animal Management	Health and safety	Animal management prosecutions	0	0	0
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill	19%	22%	25%

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Strategic Objective 4 - A Council who serves its community

Service Area	Description of services provided		2020/21 Forecast \$'000	2021/22 Budget \$'000
Councillors, Chief Executive and Executive Team	This area of governance 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 Rev NET	688 (23) 665	996 - 996
Information Services	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 Rev NET	649 (66) 583	831 - 831
Customer Service and Administration Staff and Municipal Offices	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 Rev NET	263 (8) 255	516 (11) 505
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp Rev NET	2,015 (86) 1,929	2,639 (17) 2,622
Accounting and Finance	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 Rev NET	563 - 563	832 - 832

Major Initiatives:

- Upgrade the Council website
- Funding for professional development for Councillors and staff
- Support to assist community members to be active volunteers
- Development of a Workforce Strategy to ensure we have the right staff for future needs

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019/20 Actual	2020/21 Forecast	2021/22 Target
Governance	Satisfaction	Satisfaction with Council decisions	59%	63%	70%

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	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
Statutory Planning	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
Roads	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.
Libraries	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
Waste Collection	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
Aquatic Facilities	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
Animal Management	Health and safety	<i>Animal management prosecutions.</i> (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food Safety	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
Maternal and Child Health	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>
A vibrant and diversified economy	9,580	14,309	(4,729)
A healthy and inclusive community	(45)	3,346	(3,391)
A robust and thriving environment	2,980	5,223	(2,243)
A Council who serves its community	5,786	5,814	(28)
Total services and initiatives	18,301	28,692	(10,391)
Deficit before funding sources	18,301		
<u>Funding sources:</u>			
Rates & charges	(13,040)		
Victorian Grants Commission	(5,647)		
Total funding sources	(18,687)		
Operating (Surplus) / Deficit for the year	(386)		
Less			
Capital grants	4,259		
Underlying deficit for the year	3,873		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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

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

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Comprehensive Income Statement

For the four years ending 30 June 2025

	Note	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income						
Rates and charges	4.1.1	12,866	13,040	13,342	13,609	13,882
Statutory fees and fines	4.1.2	169	177	191	195	199
User fees	4.1.3	742	849	873	891	909
Grants - Operating	4.1.4	10,005	8,890	7,457	7,606	7,758
Grants - Capital	4.1.4	3,818	4,259	1,340	1,340	1,340
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		252	229	299	305	311
Other income	4.1.6	436	445	343	349	355
TOTAL INCOME		28,288	27,889	23,846	24,295	24,753
Expenses						
Employee costs	4.1.7	10,709	11,095	11,024	11,280	11,542
Materials and services	4.1.8	4,871	9,189	5,081	5,258	5,568
Depreciation	4.1.9	5,043	5,200	5,385	5,547	5,713
Amortisation - right of use assets	4.1.11	150	155	159	164	169
Bad and doubtful debts		1	1	1	1	1
Contributions and donations		563	727	682	695	708
Borrowing costs		-	2	2	2	1
Finance Costs - leases		20	20	20	20	20
Other expenses	4.1.12	1,584	1,887	1,426	1,474	1,524
TOTAL EXPENSES		22,941	28,275	23,780	24,440	25,246
Surplus/(deficit) for the year		5,347	(386)	65	(145)	(493)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment / (decrement)		500	500	500	500	500
TOTAL COMPREHENSIVE RESULT		5,847	114	565	355	7

Balance Sheet

For the four years ending 30 June 2025

	Note	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets						
Current assets						
Cash and cash equivalents		8,536	1,916	1,863	1,759	1,335
Trade and other receivables		3,267	2,000	1,900	1,929	1,957
Other financial assets		232	250	253	255	258
Inventories		1,040	1,000	1,010	1,020	1,030
Investments		4,321	3,366	3,383	3,400	3,417
Total current assets	4.2.1	17,395	8,532	8,409	8,363	7,997
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		200	200	200	200	200
Property, infrastructure, plant & equipment		145,719	155,275	156,054	156,548	157,017
Right-of-use assets	4.2.4	937	950	950	950	950
Total non-current assets	4.2.1	146,856	156,425	157,204	157,698	158,167
TOTAL ASSETS		164,252	164,957	165,613	166,061	166,164
Liabilities						
Current liabilities						
Trade and other payables		1,979	2,060	2,118	2,176	2,237
Trust funds and deposits		29	20	20	20	20
Provisions		3,189	3,251	3,314	3,379	3,445
Interest-bearing liabilities	4.2.3	21	49	49	49	49
Lease liabilities	4.2.4	335	335	335	335	335
Total current liabilities	4.2.2	5,552	5,715	5,836	5,959	6,085
Non-current liabilities						
Provisions		637	650	662	675	688
Interest-bearing liabilities	4.2.3	41	451	402	353	304
Lease liabilities	4.2.4	595	601	607	613	619
Total non-current liabilities	4.2.2	1,274	1,702	1,672	1,642	1,612
Total liabilities		6,826	7,417	7,507	7,601	7,697
NET ASSETS		157,426	157,541	158,105	158,460	158,467
Equity						
Accumulated surplus		80,931	80,545	80,610	80,465	79,972
Reserves		76,495	76,995	77,495	77,995	78,495
Total equity		157,426	157,540	158,105	158,460	158,467

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Statement of Changes in Equity

For the four years ending 30 June 2025

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020 Forecast Actual					
Balance at beginning of the financial year		151,579	75,584	75,980	15
Surplus/(deficit) for the year		5,347	5,347	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		157,426	80,931	76,480	15
2021 Budget					
Balance at beginning of the financial year		157,426	80,931	76,480	15
Surplus/(deficit) for the year		(386)	(386)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year	4.3.2	157,540	80,545	76,980	15
2022					
Balance at beginning of the financial year		157,540	80,545	76,980	15
Surplus/(deficit) for the year		65	65	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		158,105	80,610	77,480	15
2023					
Balance at beginning of the financial year		158,105	80,610	77,480	15
Surplus/(deficit) for the year		(145)	(145)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		158,460	80,465	77,980	15
2024					
Balance at beginning of the financial year		158,460	80,465	77,980	15
Surplus/(deficit) for the year		(493)	(493)	-	-
Net asset revaluation increment/(decrement)		500	-	500	-
Balance at end of the financial year		158,467	79,972	78,480	15

Statement of Cash Flows

For the four years ending 30 June 2025

	Note	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		12,866	11,040	13,342	13,609	13,882
Statutory fees and fines		169	177	191	195	199
User fees		742	849	873	891	909
Grants - operating		10,005	8,890	7,457	7,606	7,758
Grants - capital		3,818	4,259	1,340	1,340	1,340
Trust funds and deposits taken		29	20	20	20	20
Other receipts		436	1,045	343	349	355
Net GST refund / payment		500	2,500	810	821	833
Employee costs		(10,709)	(11,095)	(11,024)	(11,280)	(11,542)
Materials and services		(4,871)	(9,189)	(5,081)	(5,258)	(5,568)
Trust funds and deposits repaid		(29)	(20)	(20)	(20)	(20)
Other payments		(7,259)	(713)	(2,387)	(2,574)	(2,508)
Net cash provided by/(used in) operating activities	4.4.1	5,697	7,763	5,865	5,699	5,657
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(6,625)	(14,756)	(5,860)	(5,752)	(6,037)
Proceeds from sale of property, infrastructure, plant and equipment		252	229	299	305	311
Net cash provided by/ (used in) investing activities	4.4.2	(6,373)	(14,527)	(5,561)	(5,448)	(5,726)
Cash flows from financing activities						
Finance costs		-	(2)	(2)	(2)	(1)
Proceeds from borrowings		-	500	-	-	-
Repayment of borrowings		(41)	(49)	(49)	(49)	(49)
Interest paid - lease liability		(20)	(20)	(20)	(20)	(20)
Repayment of lease liabilities		(285)	(285)	(285)	(285)	(285)
Net cash provided by/(used in) financing activities	4.4.3	(346)	144	(356)	(356)	(355)
Net increase/(decrease) in cash & cash equivalents		(1,022)	(6,620)	(53)	(104)	(424)
Cash and cash equivalents at the beginning of the financial year		9,558	8,537	1,916	1,864	1,760
Cash and cash equivalents at the end of the financial year		8,536	1,916	1,864	1,760	1,335

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Statement of Capital Works

For the four years ending 30 June 2025

	Note	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Property						
Land		120	-	120	-	-
Total land		120	-	120	-	-
Buildings		349	3,650	500	500	500
Heritage buildings		169	341	100	-	100
Total buildings		518	3,991	600	500	600
Total property		638	3,991	720	500	600
Plant and equipment						
Plant, machinery and equipment		602	1,250	1,000	1,000	1,000
Computers and telecommunications		30	111	158	124	21
Furniture & Fixtures		-	22	5	5	5
Library books		25	20	20	20	20
Total plant and equipment		657	1,403	1,183	1,149	1,046
Infrastructure						
Roads		4,947	6,339	3,506	3,617	3,939
Bridges		-	100	41	42	43
Footpaths		50	101	57	46	59
Kerb & channel		-	510	53	55	55
Drainage		-	100	50	44	45
Recreational, leisure and community facilities		84	1,568	50	50	50
Waste management		99	466	-	100	-
Parks, open space and streetscapes		103	145	100	100	100
Aerodromes		-	-	100	-	100
Other infrastructure		47	34	-	50	-
Total infrastructure		5,330	9,363	3,957	4,103	4,391
Total capital works expenditure		6,625	14,756	5,860	5,752	6,037
Represented by:						
New asset expenditure		369	5,564	579	430	343
Asset renewal expenditure		5,356	5,772	4,931	4,861	5,301
Asset upgrade expenditure		900	3,419	351	462	394
Total capital works expenditure	4.5.1	6,625	14,756	5,860	5,752	6,037
Funding sources represented by:						
Grants		3,818	9,045	1,700	1,600	1,700
Contributions		-	593	-	-	-
Council cash		2,807	4,618	4,160	4,152	4,337
Borrowings		-	500	-	-	-
TOTAL CAPITAL WORKS EXPENDITURE		6,625	14,756	5,860	5,752	6,037

Statement of Human Resources

For the four years ending 30 June 2025

	Note	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Staff expenditure						
Employee costs - operating		10,709	11,095	11,024	11,280	11,542
Employee costs - capital		1,200	1,333	1,102	1,128	1,154
Total Staff Expenditure		11,909	12,428	12,127	12,408	12,696
Staff Numbers						
Employees		123.0	123.0	123.0	123.0	123.0
Total Staff Numbers		123.0	123.0	123.0	123.0	123.0

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

Department	Budget 2021/22 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000	Casual \$'000
Community Services	2,166	509	1,605	53
Corporate Services	645	576	69	-
Economic Development	593	494	100	-
Engineering	5,428	5,374	54	-
Governance	1,001	886	116	-
Recreation, Culture and Leisure	283	103	158	22
Regulatory Services	745	561	184	-
Waste and Environment	233	233	-	-
Total permanent staff numbers	11,095	8,735	2,285	75

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

Department	Budget 2021/22	Permanent Full Time	Permanent Part Time	Casual
Community Services	26	5.0	20.3	0.6
Corporate Services	5.6	5.0	0.6	-
Economic Development	6.2	5.0	1.2	-
Engineering	63.7	63.0	0.7	-
Governance	8.5	7.0	1.5	-
Recreation, Culture and Leisure	3.1	1.0	1.8	0.3
Regulatory Services	7.0	5.0	2.0	-
Waste and Environment	3.0	3.0	-	-
Total permanent staff expenditure	123.0	94.0	28.1	0.9
Other employee related expenditure	-			
Capitalised labour costs	-			
Total expenditure	123.0			

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Summary of Planned Human Resources Expenditure - For the four years ending 30 June 2025

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Community Services				
Permanent - Full time	509	519	529	539
Female	271	276	281	287
Male	238	243	247	252
Self-described gender	0	0	0	0
Permanent - Part time	1,606	1,637	1,669	1,702
Female	1,606	1,637	1,669	1,702
Male	0	0	0	0
Self-described gender	0	0	0	0
Total Community Services	2,115	2,156	2,198	2,241
Corporate Services				
Permanent - Full time	576	587	599	610
Female	576	587	599	610
Male	0	0	0	0
Self-described gender	0	0	0	0
Permanent - Part time	69	70	72	73
Female	69	70	72	73
Male	0	0	0	0
Self-described gender	0	0	0	0
Total Corporate Services	645	658	670	683
Economic Development				
Permanent - Full time	494	503	513	523
Female	232	236	241	246
Male	262	267	272	278
Self-described gender	0	0	0	0
Permanent - Part time	100	102	104	106
Female	33	34	34	35
Male	67	68	70	71
Self-described gender	0	0	0	0
Total Economic Development	594	605	617	629
Engineering				
Permanent - Full time	5,371	5,189	5,331	5,477
Female	0	0	0	0
Male	5,371	5,189	5,331	5,477
Self-described gender	0	0	0	0
Permanent - Part time	54	55	56	57
Female	0	0	0	0
Male	54	55	56	57
Self-described gender	0	0	0	0
Total Engineering	5,425	5,244	5,387	5,534

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Governance				
Permanent - Full time	886	903	921	939
Female	674	687	701	714
Male	212	216	220	225
Self-described gender	0	0	0	0
Permanent - Part time	116	118	121	123
Female	56	57	58	59
Male	60	61	62	64
Self-described gender	0	0	0	0
Total Governance	1,002	1,022	1,041	1,062
Recreation, Culture and Leisure				
Permanent - Full time	103	105	107	109
Female	103	105	107	109
Male	0	0	0	0
Self-described gender	0	0	0	0
Permanent - Part time	158	161	164	167
Female	158	161	164	167
Male	0	0	0	0
Self-described gender	0	0	0	0
Total Recreation, Culture and Leisure	261	266	271	277
Regulatory Services				
Permanent - Full time	561	572	583	594
Female	95	97	99	101
Male	466	475	484	494
Self-described gender	0	0	0	0
Permanent - Part time	184	188	191	195
Female	46	47	48	49
Male	138	141	143	146
Self-described gender	0	0	0	0
Total Regulatory Services	745	760	774	789
Waste and Environment				
Permanent - Full time	0	0	0	0
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
Permanent - Part time	233	238	242	247
Female	0	0	0	0
Male	233	238	242	247
Self-described gender	0	0	0	0
Total Waste and Environment	233	238	242	247
Casuals and temporary staff	75	76	78	79
Capitalised labour	1,333	1,359	1,385	1,413
TOTAL STAFF NUMBERS	12,428	12,383	12,665	12,954

4. Notes to the Financial Statements

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

4.1 COMPREHENSIVE INCOME STATEMENT

4.1.1 Rates and Charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

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

	2020/21 \$'000	2021/22 \$'000	Variance \$'000	Change %
General rates*	11,182	11,346	164	1.46%
Municipal charge*	383	390	7	1.70%
Waste management charge	1,189	1,227	38	3.20%
Supplementary rates and rate adjustments	(15)	(8)	7	(46.67%)
Revenue in lieu of rates	85	85	-	0.00%
Total Rates and charges	12,824	13,040	215	1.68%

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

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

Type or class of land	2020/21 cents/\$CIV	2021/22 cents/\$CIV	Change %
General rate for rateable residential properties	0.006018	0.005414	(10.0%)
General rate for rateable commercial properties	0.006018	0.005414	(10.0%)
General rate for rateable farm properties	0.003761	0.003384	(10.0%)

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

Type or class of land	2020/21 \$'000	2021/22 \$'000	Variance \$'000	Change %
Residential	2,126	2,081	(45)	(2.1%)
Commercial	351	319	(32)	(9.2%)
Farm	8,705	8,946	241	2.8%
Total amount to be raised by general rates	11,182	11,346	163	1.46%

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

Type or class of land	2020/21 \$'000	2021/22 \$'000	Variance \$'000	Change %
Residential	3,389	3,393	4	0.12%
Commercial	455	456	1	0.22%
Farm	3,121	3,123	2	0.06%
Total amount to be raised by general rates	6,965	6,972	7	0.10%

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

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

Type or class of land	2020/21 \$'000	2021/22 \$'000	Variance \$'000	Change %
Residential	356,247	384,467	28,220	7.92%
Commercial	58,192	58,928	736	1.26%
Farm	2,320,869	2,643,608	322,739	13.91%
Total value of land	2,735,308	3,087,003	351,695	12.86%

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 2020/21 \$	Per Rateable Property 2021/22 \$	Change \$'000	Change %
Municipal	76.55	77.70	1	1.50%

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

Type of charge	2020/21 \$'000	2021/22 \$'000	Variance \$'000	Change %
Municipal	383	390	7	1.70%

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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 2020/21 \$	Per Rateable Property 2021/22 \$	Change \$	Change %
<i>Kerbside Collection</i>				
Residential - 80lt bin	142.30	144.43	2	1.50%
Residential - 120lt bin	197.55	200.51	3	1.50%
Residential - 240lt bin	384.49	390.26	6	1.50%
Other - 80lt bin	142.30	144.43	2	1.50%
Other - 120lt bin	197.55	200.51	3	1.50%
Other - 240lt bin	384.49	390.26	6	1.50%
<i>Recycling Collection</i>				
Residential	138.47	140.55	2	1.50%
Other	138.47	140.55	2	1.50%

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

Type of Charge	Per Rateable Property 2020/21 \$	Per Rateable Property 2021/22 \$	Change \$	Change %
Kerbside Collection	766	796	30	3.92%
Recycling Collection	423	431	8	1.89%
Total	1,189	1,227	38	3.20%

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	2020/21 \$'000	2021/22 \$'000	Change \$'000	Change %
Rates and charges	11,182	11,346	164	1.47%
Municipal charge	383	390	7	1.83%
Kerbside collection	766	796	30	3.92%
Recycling collection	423	431	8	1.89%
Windfarms in lieu of rates	85	85	-	0.00%
Supplementary rates and rate adjustments	(15)	(8)	7	(46.67%)
Total Rates and charges	12,824	13,040	216	1.68%

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.

	2020/21	2021/22
Total Rates	\$11,565,664	\$11,736,154
Number of rateable properties	6,965	6,972
Base Average Rate	\$1,628.98	\$1,658.87
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$1,660.54	\$1,683.76
Maximum General Rates and Municipal Charges Revenue	\$11,567,089	\$11,739,149
Budgeted General Rates and Municipal Charges Revenue	\$11,565,664	\$11,736,154
Budgeted Supplementary Rates	\$(15,000)	\$(8,000)
Budgeted Total Rates and Municipal Charges Revenue	\$11,550,664	\$11,728,154

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 (2021/22: estimated \$8,000 and 2020/21: \$15,000)
- 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.

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 0.5414% (0.005414 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.3384% (0.003384 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.

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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 2020/21 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 2020/21 financial year.

4.1.2 Statutory fees and fines

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Animal fees	38	41	3	7.89%
Building fees	76	84	8	10.96%
Town planning fees	37	41	4	9.68%
Other fees	11	11	1	5.84%
Total Statutory fees and fines	162	177	16	9.61%

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

Statutory fees and fines revenue for 2021/22 are expected to increase by \$16,000 due mainly to an increase in building fees.

4.1.3 User fees

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Aged and health services	142	151	9	6.53%
Meals on wheels	102	114	12	11.76%
Leisure centre and recreation	4	21	17	435.50%
Caravan parks	191	155	(36)	(18.60%)
Waste management	82	81	(1)	(1.22%)
Rents	30	73	43	144.01%
Livestock exchange	84	76	(9)	(10.18%)
Preschool	-	9	9	0.00%
Vic Roads	8	10	1	16.78%
Road works	-	2	2	0.00%
Rates	1	46	44	3161.86%
Other	38	111	73	190.98%
Total user fees	683	849	166	24.25%

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 aged and health service brokerage and client fees.

Council set 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 increase by 23.25% to \$849,000.

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4.1.4 Grants

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
<i>Grants were received in respect of the following:</i>				
Summary of grants				
Commonwealth funded grants	7,842	9,062	1,220	15.56%
State funded grants	4,936	4,087	(849)	(17.19%)
Total grants received	12,777	13,149	372	2.91%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	4,192	5,647	1,455	34.71%
Meals on Wheels	117	80	(37)	(31.79%)
General home care	746	572	(174)	(23.34%)
Other	810	174	(636)	(78.54%)
Total Recurrent - Commonwealth Government	5,865	6,473	608	10.36%
Recurrent - State Government				
Aged care	18	10	(8)	(46.67%)
Youth	45	69	24	54.02%
Preschool	1,002	1,028	26	2.56%
Maternal and child health	358	310	(48)	(13.41%)
Sustainability	87	75	(12)	(13.79%)
Other	5	926	921	18417.80%
Total Recurrent - State Government	1,515	2,417	902	59.57%
Total recurrent grants	7,380	8,890	2,118	28.70%
Non-recurrent - State Government				
Other	2,921	-	(2,921)	(100.00%)
Total Non-recurrent - State Government	2,921	-	(2,921)	(100.00%)
Total non-recurrent grants	2,921	-	(2,921)	(100.00%)
TOTAL OPERATING GRANTS	10,301	8,890	(1,411)	(13.70%)
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,977	1,322	(655)	(33.11%)
Total Recurrent - Commonwealth Government	1,977	1,322	(655)	(33.11%)
Total recurrent grants	1,977	1,322	(655)	(33.11%)
Non-recurrent - Commonwealth Government				
Roads	-	1,267	1,267	0.00%
Total Non-recurrent - Commonwealth Government	-	1,267	1,267	0.00%

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Non-recurrent - State Government				
Preschools	145	400	255	175.86%
Roads	195	-	-	0.00%
Other	160	1,270	1,110	693.78%
Total Non-recurrent - State Government	500	1,670	1,365	273.01%
Total non-recurrent grants	500	2,937	2,437	487.41%
Total capital grants	2,477	4,259	1,783	71.98%
Total Grants	12,777	13,149	372	2.91%

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 decreased by 13.70% or \$1.411 million.

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 increased by 71.98% or \$1.783 million to 2021/22.

4.1.5 Other income

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Interest	5	77	72	1436.46%
Contributions	71	237	166	233.41%
Private use vehicle reimbursements	70	59	(11)	(15.12%)
Legal costs recovered	5	20	15	308.00%
Recycling	52	38	(14)	(26.72%)
Other	231	14	(217)	(93.90%)
Total other income	434	445	12	2.68%

Other income includes contributions, private use vehicle reimbursements, recycling, interest revenue from rates and investments. This movement in interest has increased due to interest on rates being paused throughout 2020/21 due to COVID19. Contributions has also increased due to community projects requiring a contribution from the community groups.

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4.1.6 Employee costs

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Wages and salaries	8,919	9,194	275	3.08%
WorkCover	266	283	17	6.33%
Superannuation	846	890	44	5.25%
Councillor allowances	199	203	4	2.03%
Conferences & training	194	240	46	23.59%
Travel	72	84	12	16.80%
Uniform & PPE	112	117	5	4.28%
Other	68	85	17	24.27%
Total employee costs	10,676	11,095	419	3.93%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, travel and conference and training.

Employee costs are forecast to increase by 3.93% or \$419,000 compared to 2019/20. This increase relates to projected annual enterprise agreement increases and movement between levels within wage bands. The Budget also includes positions for a Tourism Officer and Economic Development Officer which are funded positions. Council has also included a 0.4 EFT position for an Environmental Health Officer and the Sustainability and Waste Officer will move from a 0.5 EFT to full time position.

4.1.7 Materials and services

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Contractors	2,486	5,457	2,971	119.51%
Consultants	447	705	258	57.87%
Building maintenance	48	18	(30)	(63.16%)
Ground maintenance	13	9	(4)	(29.65%)
Cost of meals on wheels	194	171	(23)	(11.87%)
Equipment maintenance	356	599	243	68.31%
Information technology and equipment	427	464	37	8.78%
External plant hire	457	82	(375)	(82.09%)
Internal plant hire	(1,108)	(1,065)	43	(3.84%)
Fuel	349	809	460	131.68%
Materials	604	958	354	58.64%
Motor Vehicles	41	188	147	358.94%
Telecommunications	85	162	77	90.48%
Utilities - Gas	5	6	1	27.24%
Utilities - Power	147	203	57	38.54%
Utilities - Water	67	123	56	83.29%
General maintenance	70	50	(20)	(28.19%)
Other	33	252	219	662.12%
Total materials and services	4,718	9,189	4,471	94.75%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 94.75% or \$4.471 million compared to 2019-20.

Most of the increase is in contractors and consultants. This is a result of grant funding received for community projects such as the Brim and Beulah Recreation Reserve projects, Halls projects, Caravan Projects, Tourism projects - Murtoa Stick Shed, Warracknabeal Courthouse.

4.1.8 Depreciation

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Property	449	468	19	4.23%
Plant & equipment	879	906	27	3.06%
Infrastructure	3,715	3,826	111	2.99%
Total depreciation	5,043	5,200	157	3.11%

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew council's assets to maintain agreed service levels. The increase of \$157,000 is due to the effect of assets related to the capital works program having a full year effect of depreciation.

4.1.9 Contributions and donations

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Recreation Reserves	186	175	(11)	(5.90%)
Swimming Pools	255	252	(3)	(1.06%)
Economic Development	14	202	188	1316.15%
Community Halls	40	41	1	2.05%
Community Groups	70	14	(56)	(79.99%)
Weir Pools	32	36	4	12.09%
Total contributions and donations	597	720	123	20.56%

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

All recreation reserves, swimming pools, community halls, progress associations and weir pools have received an increase in funding of 1.5% for the 2021/22 financial year. During 2020/21 Council completed works at the Minyip and Murtoa swimming pool.

4.1.10 Amortisation - Right of use assets

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Right of use assets	150	155	5	3.00%
Total amortisation - right of use assets	150	155	5	3.00%

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4.1.11 Other expenses

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Advertising	73	91	19	26.00%
Bank Fees and charges	28	33	5	19.13%
External auditors remuneration	28	33	6	20.00%
Internal auditors remuneration	29	31	3	9.47%
Insurances	703	752	49	6.91%
Legal costs	45	97	52	116.24%
Meeting expenses	15	27	12	83.35%
Operating lease rentals	75	409	334	448.04%
Motor vehicle registrations	120	155	35	29.17%
Postage and freight	16	29	13	79.12%
Printing and stationery	55	63	8	15.05%
Subscriptions	145	152	7	4.50%
Other	5	15	10	205.30%
Total other expenses	1,335	1,887	552	41.39%

Other expenses relates to a range of unclassified items including audit fees, insurances, lease costs, subscriptions and other miscellaneous items.

4.2 BALANCE SHEET

4.2.1 Assets

Current assets (\$8.86 million decrease) and Non-current assets (\$9.57 million increase).

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$6.62 million during the year, this is dependent on when capital works are completed.

Trade and other receivables are monies owed to council by ratepayers and others. The balance is expected to decrease by \$1.267 million over the budget period as no large accounts are expected to be raised for grants in 2020-21.

4.2.2 Liabilities

Current liabilities (\$162,000 increase) and Non-current liabilities (\$427,000 increase).

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

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites.

4.2.3 Borrowings

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Amount borrowed as at 30 June of the prior year	79	58	451	402	353
Amount proposed to be borrowed	-	500	-	-	-
Amount projected to be redeemed	(21)	(107)	(49)	(49)	(49)
Amount of borrowings as at 30 June	58	451	402	353	304

Borrowings for 2021/22 included \$500,000 for the construction of two residential units at Woomelang and two residential units at Murtoa. These borrowings have been made possible through the State Governments Community Infrastructure Loans Scheme, which council was successful in obtaining. These funds will only be drawn down when needed.

4.2.4 Leases by category

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

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000
Right-of-use assets		
Vehicles	937	950
Total right-of-use assets	937	950
Lease liabilities		
Current lease Liabilities		
Plant and equipment	335	335
Total current lease liabilities	335	335
Non-current lease liabilities		
Plant and equipment	595	601
Total non-current lease liabilities	595	601
Total lease liabilities	930	936

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities.

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 2021/22.

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 the 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 flows.

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 2021/22 budget for net cash provided by operating activities is \$1.104 million more than forecast in 2020/21.

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.

4.5 CAPITAL WORKS PROGRAM

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	Change %
Property	638	3,991	3,352	525.27%
Plant & equipment	657	1,403	746	113.50%
Infrastructure	5,330	9,363	4,033	75.67%
Total	6,625	14,756	8,131	122.73%

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Community Cash \$'000	Council Cash \$'000	Borrowings \$'000
Property	3,991	2,925	332	734	1,746	527	1,218	500
Plant & equipment	1,403	193	1,210	-	-	6	1,397	-
Infrastructure	9,363	2,447	4,230	2,685	7,299	60	2,003	-
Total	14,756	5,564	5,772	3,419	9,045	593	4,618	500

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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	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY								
Buildings								
Power House - Hopetoun	140	-	-	140	140	-	-	-
Caravan Park - Warracknabeal - Cabins	200	200	-	-	200	-	-	-
Caravan Park - Hopetoun - Cabin	130	130	-	-	105	-	25	-
Caravan Park - Lascelles - extra powered sites	30	30	-	-	30	-	-	-
Depot - Warracknabeal	200	-	-	200	-	-	200	-
Depot - Hopetoun - Emulsion Tank	25	-	25	-	-	-	25	-
Depot - Rupanyup - Emulsion Tank	25	-	25	-	-	-	25	-
Housing Units - Woomelang	500	515	-	-	-	265	-	250
Housing Units - Murtoa	515	500	-	-	-	250	-	250
Kindergarten - Warracknabeal	1,150	1,150	-	-	400	-	750	-
Tourist Information Centre - Warracknabeal	150	-	-	150	150	-	-	-
Public Amenities - Warracknabeal	150	-	-	150	150	-	-	-
Technical Office - Warracknabeal	25	-	25	-	-	-	25	-
	3,240	2,525	75	640	1,175	515	1,050	500
Heritage Buildings								
Hall - Warracknabeal - Kitchen upgrade	51	-	-	51	-	-	51	-
Hall - Warracknabeal - Foundation	187	-	187	-	80	-	107	-
Hall - Warracknabeal - Ramp	18	-	18	-	18	-	-	-
Hall - Warracknabeal - Air conditioning	33	-	-	33	33	-	-	-
Hall - Warracknabeal - Curtains	27	-	27	-	17	10	-	-
Hall - Brim - Curtains	12	-	12	-	11	1	-	-
Hall - Sheep Hills - Curtains	7	-	7	-	6	1	-	-
Hall - Sheep Hills - Refurbishment	7	-	7	-	7	-	-	-
	341	-	257	84	171	12	158	-
TOTAL PROPERTY	3,581	2,525	332	724	1,346	527	1,208	500

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Cash \$'000	Borrowings \$'000	
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Jetpatcher	410	-	410	-	-	-	410	-	-
Staff Vehicles	190	-	190	-	-	-	190	-	-
Rover	40	40	-	-	-	-	40	-	-
Total Plant, Machinery and Equipment	640	40	600	-	-	-	640	-	-
Computers and Telecommunications									
Computer equipment	40	40	-	-	-	-	40	-	-
Total Computers and Telecommunications	40	40	-	-	-	-	40	-	-
Furniture & Fixtures									
Warracknabeal Kindergarten	22	22	-	-	-	6	16	-	-
Total Furniture & Fixtures	22	22	-	-	-	6	16	-	-
Library books									
Books	20	20	-	-	-	-	20	-	-
Total Library books	20	20	-	-	-	-	20	-	-
TOTAL PLANT AND EQUIPMENT	722	122	600	-	-	6	716	-	-

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CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE								
Resheets								
Southern Gravel Resheets								
3LK Road	-	53	-	53	-	-	-	
Dyers Estate Road	-	48	-	48	-	-	-	
Grahams Road	-	36	-	-	-	36	-	
Huebners Road	-	23	-	23	-	-	-	
Mathesons Road	-	82	-	82	-	-	-	
Rurades Road	-	37	-	37	-	-	-	
Rurades Road	-	21	-	21	-	-	-	
Hill Crest Road	-	27	-	27	-	-	-	
Holtkamps Road	-	26	-	26	-	-	-	
Total Southern Gravel Resheets	-	353	-	317	-	36	-	
Central Gravel Resheets								
Bangerang Road	-	22	-	22	-	-	-	
Cannum 5 Chain Road	-	48	-	48	-	-	-	
Carron Road	-	48	-	48	-	-	-	
Darts Road	-	14	-	-	-	14	-	
Dunn Road	-	44	-	44	-	-	-	
Elsoms Road	-	19	-	19	-	-	-	
Kewell School Road	-	48	-	48	-	-	-	
Kent Road	-	42	-	42	-	-	-	
Koschitzke North Road	-	16	-	16	-	-	-	
Oultons Road	-	33	-	33	-	-	-	
Rattray Road	-	40	-	40	-	-	-	
Total Central Gravel Resheets	-	373	-	359	-	14	-	

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Northern Gravel Resheets								
Beyal North Road	-	36	-	36	-	-	-	
Fred Frankles Road	-	72	-	72	-	-	-	
Burroin Road	-	27	-	27	-	-	-	
Cambacanya Road	-	93	-	93	-	-	-	
Ellam Willenabrina Road	-	30	-	30	-	-	-	
Gaalanungah Road	-	31	-	31	-	-	-	
Golders Road	-	31	-	31	-	-	-	
Goyura East School Bus Route	-	29	-	29	-	-	-	
Shannons Road	-	36	-	36	-	-	-	
Hofmaiers Road	-	46	-	46	-	-	-	
Lascelles East Road	-	24	-	24	-	-	-	
Mitchells Road	-	10	-	10	-	-	-	
Torney Road	-	24	-	24	-	-	-	
Turriff West Road	-	36	-	36	-	-	-	
Yarto Speed Road	-	29	-	29	-	-	-	
Maxwells Road	-	28	-	28	-	-	-	
Unnamed Rd Off Maxwells Road	-	44	-	44	-	-	-	
Total Northern Gravel Resheets	-	626	-	626	-	-	-	
TOTAL RESHEETS				1,301	-	50	-	
Hot Mix								
Breen Street, Murtoa	-	-	13	-	-	13	-	
Scott Street Roundabout	-	-	40	-	40	-	-	
Scott Street Roundabout	-	-	33	-	33	-	-	
Wood Street Rupanyup	-	-	1	-	-	1	-	
Stewart Street, Rupanyup	-	-	8	-	-	8	-	
Total Hot Mix	-	-	96	74	-	22	-	

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CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Shoulder Resheet								
Rainbow Yaapect Road	-	42	-	42	-	-	-	
Centre Hill Road	-	57	-	57	-	-	-	
Gama Sea Lake Road	-	46	-	46	-	-	-	
Lascelles West Road	-	54	-	54	-	-	-	
Glenorchy Road	-	58	-	58	-	-	-	
Blue Ribbon Rd	-	67	-	67	-	-	-	
Antwerp Road	-	53	-	53	-	-	-	
Sheep Hills Bangerang Road	-	73	-	73	-	-	-	
Banyena Pimpinio Road	-	77	-	77	-	-	-	
Cemetery Road	-	30	-	30	-	-	-	
Total Shoulder Resheet	-	555	-	555	-	-	-	
Rural Rehabilitation								
Antwerp Road	-	85	-	85	-	-	-	
Lah East Road	-	136	-	-	-	136	-	
Rupanyup Road	-	216	-	-	-	216	-	
Hopetoun Yaapect Road	-	-	400	400	-	-	-	
Galaquil West Road	-	-	195	195	-	-	-	
Burrum North Road	-	-	160	160	-	-	-	
Sea Lake Lascelles Road	-	-	58	58	-	-	-	
Sea Lake Lascelles Road	-	-	204	204	-	-	-	
Sheep Hills Bangerang	-	256	-	256	-	-	-	
Horsham Lubeck Road	-	-	360	360	-	-	-	
Minyip Dimboola Road	-	-	200	200	-	-	-	
Dimboola Minyip Road (50% of 1 KM)	-	-	100	100	-	100	-	
Minyip Banyena Road	-	-	450	450	-	-	-	
Total Rural Rehabilitation	-	693	2,127	2,368	-	452	-	

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Urban Rehabilitation								
McIntosh Avenue, Rupanyup	56	56	-	-	-	-	56	-
Dyer Street, Rupanyup	40	40	-	-	-	-	40	-
Toole Street, Hopetoun	16	-	-	16	-	-	16	-
Hamilton Street, Murtoa	86	86	-	-	-	-	86	-
Simson Street, Brim	106	-	-	106	106	-	-	-
Foundry Street, Minyip	10	-	-	10	-	-	10	-
Foundry Street, Minyip	32	-	-	32	-	-	32	-
Total Urban Rehabilitation	345	182	-	163	106	-	239	-
Footpath								
Campbell Street (school crossing), Warracknabeal	22	22	-	-	-	-	22	-
Elizabeth Ave & Craig Avenue Warracknabeal	24	24	-	-	-	-	24	-
Dodgshun Street (school crossing), Hopetoun	30	30	-	-	-	-	30	-
McDonald Street, Murtoa	15	-	15	-	-	-	15	-
Duncan Street, Murtoa	10	-	10	-	-	-	10	-
Total Footpath	101	76	25	-	-	-	101	-
Bridge								
Rosebery Rainbow Road	50	-	50	-	-	-	50	-
Lions Park Bridge, Warracknabeal plus others footbridge	50	-	50	-	-	-	50	-
Total Bridge	100	-	100	-	-	-	100	-

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CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Reseal								
Allan Street, Warracknabeal	8	-	8	-	8	-	-	-
Blue Ribbon Road	43	-	43	-	43	-	-	-
Cambacanya Road	4	-	4	-	4	-	-	-
Campbell Street, Warracknabeal	28	-	28	-	28	-	-	-
Collins Street, Murtoa	23	-	23	-	23	-	-	-
Comyn Street, Murtoa	9	-	9	-	9	-	-	-
Cromie Street, Murtoa	13	-	13	-	13	-	-	-
Dennys Street, Hopetoun	12	-	12	-	12	-	-	-
Devereux Street, Warracknabeal	41	-	41	-	41	-	-	-
Galaquill West Road	25	-	25	-	25	-	-	-
Gardiner Street, Warracknabeal	28	-	28	-	28	-	-	-
Hopetoun Yaapeet Road	10	-	10	-	10	-	-	-
Higginbotham Street, Beulah	11	-	11	-	11	-	-	-
Lascelles West Road	31	-	31	-	31	-	-	-
Loats Street, Minyip	8	-	8	-	8	-	-	-
Luna Park Road, Beulah	-	-	-	-	-	-	-	-
Mandeville Street, Hopetoun	23	-	23	-	23	-	-	-
Minyip Dimboola Road	101	-	101	-	101	-	-	-
Minyip Dimboola Road	200	-	200	-	200	-	-	-
Parsons Street, Warracknabeal	2	-	2	-	2	-	-	-
Phillips Street, Beulah	14	-	14	-	14	-	-	-
Phillips Street, Beulah	5	-	5	-	5	-	-	-
Rosebery Rainbow Road	40	-	40	-	40	-	-	-
Strachan Street, Hopetoun	8	-	8	-	8	-	-	-
Watchem Warracknabeal Road	66	-	66	-	66	-	-	-
Wood Street, Yaapeet	11	-	11	-	11	-	-	-
Yarrack Lane, Hopetoun	4	-	4	-	4	-	-	-
Total Reseal	768	-	767	-	767	-	-	-

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000	
Kerbing								
McDonald Street, Murtoa	60	-	60	-	-	-	60	
Hamilton Street, Murtoa	130	-	130	-	-	-	130	
McDonald Street, Murtoa	90	-	90	-	-	-	90	
Scott Street (south end), Warracknabeal	20	-	20	-	-	-	20	
Total Kerbing	300	-	300	-	-	-	300	
Stabilisation								
Sheep Hills Bangerang Road	6	-	6	-	-	-	6	
Sheep Hills Bangerang Road	17	-	17	-	17	-	-	
Various	80	-	80	-	-	-	80	
Total Stabilisation	104	-	104	-	17	-	86	
Drainage								
Dyer Street to Connolly Parade, Rupanyup	95	-	-	-	95	-	-	
Phillips Street - Higginbotham Street, Beulah	5	-	-	-	5	-	-	
Total Drainage	100	-	-	-	100	-	-	
Recreational, Leisure & Community Facilities								
Leisure Complex - Warracknabeal	20	-	20	-	-	-	20	
Bowling Club - Brim	20	-	20	-	-	-	20	
Recreation Reserve - Hopetoun - Lighting	295	-	-	-	195	60	40	
Recreation Reserve - Rupanyup - Courts & change room	1,183	-	-	-	1,183	-	-	
Swimming Pool - Hopetoun - Chemical room & pool leakage	50	-	50	-	-	-	50	
Total Recreational, Leisure & Community Facilities	1,568	1,478	90	-	1,378	60	130	

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CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Parks, Open Space and Streetscapes								
Streetscape	100	-	-	-	-	100	-	
Signage - Boundary signs	45	-	-	-	-	45	-	
Total Parks, Open Space and Streetscapes	145	-	-	-	-	145	-	
Waste Management								
Glass Crusher (contribution)	34	34	-	-	-	34	-	
Total Waste Management	34	34	-	-	-	34	-	
Other Infrastructure								
Livestock Exchange - Warracknabeal	34	34	-	-	-	34	-	
Total Other Infrastructure	34	34	-	-	-	34	-	
TOTAL INFRASTRUCTURE								
	8,420	4,020	2,386	6,666	60	1,693	-	
TOTAL NEW CAPITAL WORKS								
	12,723	4,952	3,110	8,012	593	3,617	500	

4.5.3 Works carried forward from the 2020/21 year

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY								
Buildings								
Caravan Park - Lascelles - Fire hydrant & reels	10	-	-	10	-	-	10	-
Kindergarten - Warracknabeal	400	400	-	-	400	-	-	-
TOTAL PROPERTY	410	400	-	10	400	-	10	-
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Flocon	410	-	410	-	-	-	410	-
Rollers	200	-	200	-	-	-	200	-
Computers and Telecommunications								
Digital Radio system	71	71	-	-	-	-	71	-
TOTAL PLANT AND EQUIPMENT	681	71	610	-	-	-	681	-
INFRASTRUCTURE								
Roads								
Minyip Banyena - Rural Rehabilitation (Agrilinks funded)	200	-	-	200	200	-	-	-
Kerb & Channel								
Petering Street, Minyip	32	-	32	-	-	-	32	-
Jamouneau Street, Warracknabeal	66	-	66	-	-	-	66	-
Devereux Street, Warracknabeal	100	-	100	-	-	-	100	-
Bowman Street, Warracknabeal	12	-	12	-	-	-	12	-

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CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Hotmix								
Golf Links Road	15	-	-	15	-	-	15	-
Hopetoun West Road - Hopetoun Yaaapeet Road Intersection	15	-	-	15	-	-	15	-
Hopetoun Yaaapeet - Yaaapeet Kenmare Intersection	15	-	-	15	-	-	15	-
Warracknabeal Sheephills Road - Sheephills Bangerang Road Intersection	17	-	-	17	-	-	17	-
R Learmonth Road	15	-	-	15	-	-	15	-
Glenorchy Road - Warranooke Road Intersection	17	-	-	17	-	-	17	-
Simson Street, Brim	7	-	-	7	-	-	7	-
Waste Management								
Glass Collection Bins etc	433	433	-	-	433	-	-	-
TOTAL INFRASTRUCTURE	943	433	210	300	633	-	310	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21	2,033	904	820	310	1,033	-	1,001	-

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

2022/23	Total \$'000	ASSET EXPENDITURE TYPES New \$'000	Renewal \$'000	Upgrade \$'000	FUNDING SOURCES Total \$'000	Grants \$'000	Council Cash \$'000
Property							
Land	120	120	-	-	120	-	120
Total Land	120	120	-	-	120	-	120
Buildings	500	-	500	-	500	250	250
Heritage Buildings	100	-	100	-	100	100	-
Total Buildings	600	-	600	-	600	350	250
TOTAL PROPERTY	720	120	600	-	720	350	370
Plant and Equipment							
Plant, machinery and equipment	1,000	-	1,000	-	1,000	-	1,000
Computers and telecommunications	158	158	-	-	158	-	158
Furniture & fixtures	5	5	-	-	5	-	5
Library books	20	20	-	-	20	-	20
Total Plant and Equipment	1,183	183	1,000	-	1,183	-	1,183
Infrastructure							
Roads	3,506	175	2,980	351	3,506	1,300	2,206
Bridges	41	-	41	-	41	-	41
Footpaths	57	-	57	-	57	-	57
Kerb & channel	53	-	53	-	53	-	53
Drainage	50	-	50	-	50	-	50
Recreational, leisure and community facilities	50	-	50	-	50	-	50
Waste management	-	-	-	-	-	-	-
Parks, open space and streetscapes	100	100	-	-	100	-	100
Aerodromes	100	-	100	-	100	50	50
Other infrastructure	-	-	-	-	-	-	-
Total Infrastructure	3,957	275	3,331	351	3,957	1,350	2,607
TOTAL CAPITAL WORKS EXPENDITURE	5,860	579	4,931	351	5,860	1,700	4,160

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

22023/24	Total \$'000	ASSET EXPENDITURE TYPES			FUNDING SOURCES			Council Cash \$'000
		New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000		
Property								
Land	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-
Buildings	500	-	500	-	500	250	250	250
Heritage Buildings	-	-	-	-	-	-	-	-
Total Buildings	500	-	500	-	500	250	250	250
TOTAL PROPERTY	500	-	500	-	500	250	250	250
Plant and Equipment								
Plant, machinery and equipment	1,000	-	1,000	-	1,000	-	-	1,000
Computers and telecommunications	124	124	-	-	124	-	-	124
Furniture & fixtures	5	5	-	-	5	-	-	5
Library books	20	20	-	-	20	-	-	20
Total Plant and Equipment	1,149	149	1,000	-	1,149	-	-	1,149
Infrastructure								
Roads	3,617	181	3,075	362	3,617	1,300	2,317	2,317
Bridges	42	-	42	-	42	-	42	42
Footpaths	46	-	46	-	46	-	46	46
Kerb & channel	55	-	55	-	55	-	55	55
Drainage	44	-	44	-	44	-	44	44
Recreational, leisure and community facilities	50	-	50	-	50	-	50	50
Waste management	100	-	-	100	100	50	50	50
Parks, open space and streetscapes	100	100	-	-	100	-	100	100
Aerodromes	-	-	-	-	-	-	-	-
Other infrastructure	50	-	50	-	50	-	50	50
Total Infrastructure	4,103	281	3,361	462	4,103	1,350	2,753	2,753
TOTAL CAPITAL WORKS EXPENDITURE	5,752	430	4,861	462	5,752	1,600	4,152	4,152

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

2024/25	Total \$'000	ASSET EXPENDITURE TYPES New \$'000	Renewal \$'000	Upgrade \$'000	FUNDING SOURCES Total \$'000	Grants \$'000	Council Cash \$'000
Property							
Land	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-
Buildings	500	-	500	-	500	250	250
Heritage Buildings	100	-	100	-	100	100	-
Total Buildings	600	-	600	-	600	350	250
TOTAL PROPERTY	600	-	600	-	600	350	250
Plant and Equipment							
Plant, machinery and equipment	1,000	-	1,000	-	1,000	-	1,000
Computers and telecommunications	21	21	-	-	21	-	21
Furniture & fixtures	5	5	-	-	5	-	5
Library books	20	20	-	-	20	-	20
Total Plant and Equipment	1,046	46	1,000	-	1,046	-	1,046
Infrastructure							
Roads	3,939	197	3,348	394	3,939	1,300	2,639
Bridges	43	-	43	-	43	-	43
Footpaths	59	-	59	-	59	-	59
Kerb & channel	55	-	55	-	55	-	55
Drainage	45	-	45	-	45	-	45
Recreational, leisure and community facilities	50	-	50	-	50	-	50
Waste management	-	-	-	-	-	-	-
Parks, open space and streetscapes	100	100	-	-	100	-	100
Aerodromes	100	-	100	-	100	50	50
Other infrastructure	-	-	-	-	-	-	-
Total Infrastructure	4,391	297	3,701	394	4,391	1,350	3,041
TOTAL CAPITAL WORKS EXPENDITURE	6,037	343	5,301	394	6,037	1,700	4,337

5. Financial Performance Indicators

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

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

Indicator	Measure	Notes	Actual 2019/20	Forecast 2020/21	Budget 2021/22	2022/23	2023/24	2024/25	Trend +/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.15%	17%	(13.32%)	(0.48%)	(1.34%)	(2.74%)	+
Liquidity									
Working capital	Current assets / current liabilities	2	223.14%	313.31%	149.31%	144.09%	140.34%	131.42%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	154.69%	153.22%	33.18%	31.59%	29.19%	21.61%	0
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.63%	0.48%	3.83%	3.38%	2.95%	2.54%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.17%	0.47%	0.53%	0.52%	0.51%	0.50%	+
Indebtedness	Non-current liabilities / own source revenue		9.61%	8.81%	11.55%	11.11%	10.69%	10.30%	+
Asset renewal	Asset renewal expenditure / depreciation	5	165.82%	106.22%	111.00%	91.56%	87.64%	92.78%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	49.57%	46%	52%	57%	57%	57%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.49%	0.47%	0.42%	0.43%	0.43%	0.44%	-
Efficiency									
Expenditure level	Total expenditure / No. of property assessments		\$3,503	\$3,294	\$4,055	\$3,410	\$3,505	\$3,621	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,634	\$1,847	\$1,870	\$1,913	\$1,952	\$1,991	+

Key to Forecast Trend:

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

NOTES TO INDICATORS

1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. 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.

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.

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. Debt compared to rates

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

5. Asset renewal

The percentage indicates the extent of Council's renewals against its depreciation charge (and 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.

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	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
GOVERNANCE			
Freedom of information			
Application fee	Per Application	\$29.60	\$29.60
Photocopying fee - black & white	Per A4 page	\$0.35	\$0.35
Search fees	Per hour	\$22.20	\$22.20
Hire of Function room (Warracknabeal)			
Day (9am to 9pm)		\$100	\$100
Night (after 6pm)		\$110	\$110
Combined		\$200	\$200
Photocopying			
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
FINANCE			
Rates Administration			
Reprint of Current Rate Notice	Per rate notice	-	\$12
Reprint of Previous Rating Year Rates Notice	Per rate notice	-	\$25
Property Information for Other Entities (as per their request) <i>Cost covers wages per hour plus postage (excludes GST)</i>		-	\$81.80
LOCAL LAWS			
Animal Registrations			
Dog Registration - Dangerous or Restricted Breed		-	\$500
Dog registration	Not desexed	\$85	\$90
Dog registration	Desexed	\$29	\$30
Dog registration - pensioner	Not desexed	\$42.50	\$45
Dog registration - pensioner	Desexed	\$14.50	\$15
Dog registration (working)		\$29	\$32
Dog registration - VCA registered		\$29	\$32
Cat registration	Not desexed	\$79	\$85
Cat registration	Desexed	\$27	\$28

Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Cat registration - pensioner	Not desexed	\$39.50	\$42
Cat registration - pensioner	Desexed	\$13.50	\$14
Cat registration - FCC, CFA, DCC registered		\$27	\$28
Replacement of lost tag	Per tag	\$7	\$9
Pound fees - Impounded animal	Per animal	\$90	\$100
Subsequent day release fee (after first day)	Per day	\$15	\$20
Animal surrender fee	Per animal	\$30	\$35
<i>Late payment administration fee (payment not received before 30 April)</i>	Per invoice	\$10	\$12
Domestic Animal Business – Registration flat fee		\$225	\$235
Annual Audit Reinspection Fee for Non Compliance		\$100	\$110
Application fee for Local Law Permits	Per permit	\$50	\$55
General Local Law			
Impounded item release fee	Per item	\$90	\$95
Subsequent day release fee (after first day)	Per item	\$20	\$20
Fire hazard administration fee	Per invoice	\$50	\$60
Unightly land administraion fee	Per invoice	\$50	\$60
Caravan Parks (Warracknabeal, Hopetoun & Murtoa)			
Powered site	Per night	\$25	\$25.00
Unpowered site	Per night	\$15	\$15.00
Weekly rate - powered site	6 nights	\$150	\$150.00
Weekly rate - unpowered site	6 nights	\$90	\$90.00
Ensuites	Per night	\$35	\$35.00
More than 2 people accommodating, per night	Per person	\$5	\$5.00
COMMUNITY SERVICES			
Commonwealth Home Support Program Services			
Domestic Assistance	Per hour	\$8	\$8
Personal Care	Per hour	\$6	\$6
In-home Respite	Per hour	\$6	\$6
Social Support Individual	Per hour	\$8	\$8
"Home Modification (labour only - client contributes to cost of materials over \$1,000)"		\$13	\$13
<i>"External provider of care (includes respite, personal care, domestic Assistance, home modification & social support individual)"</i>	Per hour	\$58.08	\$58.08
Meals on Wheels			
Delivered Meal – Client Fee	Per meal	\$9	\$9.00
Meal at Centre – Client Fee	Per meal	\$9.50	\$9.50
Delivered Meal & Meal at Centre – External		Full cost recovery	Full Cost Recovery
Disabled Parking Permits			
Initial permit	Per permit	no charge	no charge
Replacement permit	Per permit	\$6	\$6
Gopher Hire			
Bond for Hire of Gopher (refundable)	Per item	\$300	\$300

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Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Kindergarten Fees (4 & 3 year old)			
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
ENVIRONMENTAL HEALTH			
Class 1 Food Premises - hospitals, nursing homes, childcare centres	Per item	\$300	\$310
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	Per item	\$245	\$250
Class 3 Food Premises - newsagents, service stations	Per item	\$95	\$100
Non profit organisations and community groups - sporting clubs	Per item	\$85	\$85
Premises with limited operation - pool kiosks, home businesses	Per item		50% fee reduction
Street Stalls / Temporary Food Vendor Registrations			
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
Health Act			
Hairdresser / Beauty Parlour/ Skin Penetration	Yearly registration	\$95	\$100
Hairdresser only premises	Yearly registration	\$95	\$100
Premises providing accommodation for 6 or more persons	Yearly registration	\$95	\$100
Tattoo Premises	Yearly registration	New fee	\$250
Residential Tenancies Act			
Caravan Parks - total number of sites not exceeding 25		-	17 Fee Units
Caravan Parks - total number of sites exceeding 25 - not exceeding 50		-	34 Fee Units
Environment Protection Act			
Onsite Wastewater System – construct, install or alter		\$285	\$300.60
Onsite Wastewater System – minor alteration		\$225	\$229.55
Food Act Other Fees			
Transfer/Inspection fee - pre purchase as a result of on-compliance		\$200	\$200.00
Transfer registration fee - to new proprietor for the remainder of the registration period			50% of prescribed fee
Late payment penalty fee			50% of prescribed fee
Pro rata registration fee - all businesses registering after 30 September			50% of prescribed fee
ENGINEERING			
Sale Yard			
Saleyard levy		\$1	\$1
Road Reserve Works/Asset Protection Permit Fees			
Road reserve works permit	Per permit		\$105
Asset protection permit	Per permit		\$55

Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Road Reserve Works - Reinstatement Fees (minimum charge of \$410)			
Works - kerb & Channel	Per request		
Works - concrete	Per request		
Road surface - bituminous/asphalt	Per request		
Works - vehicle crossing	Per request		
Works - earth nature strip surface			
RECREATION			
Leisure Centre Complex Fees			
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
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
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
WASTE AND RECYCLING			
Tipping Fees			
General hard waste	Per m3	\$12	\$20
Putrescibles waste	Per m3	\$30	\$35
Household / kitchen waste	240ltr bin	\$10	\$11
Clean green waste	Per m3	\$12	\$12
Timber / wood	Per m3	\$12	\$20
Builders waste / concrete	Per m3	\$50	\$50
Clean concrete - Warracknabeal, Murtoa and Hopetoun	Per m3 / ton	\$30	\$50
Clean fill	-	No charge	No charge
Minimum charge		\$10	\$10
Dead animals	Per animal	\$5	\$5
Tyres			
Light - tyre only	Per item	\$5	\$5
Light - with rim	Per item	\$10	\$10
Medium - tyre only	Per item	\$15	\$15
Medium - with rim	Per item	\$20	\$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	\$90	\$90

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Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Tractor - up to 1.5m diameter with rim	Per item	\$110	\$110
Tractor - over 1.5m diameter tyre only	Per item	\$190	\$190
Tractor - over 1.5m diameter with rim	Per item	\$220	\$220
Recyclables			
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	\$6
Solar Panels		NA	\$36
Mattresses		\$40	\$40
Gas cylinders	Per item	\$10	\$10
Lead acid batteries	Per item	\$5	\$5
Grain bags	Per tandem trailer load	\$20	\$22
Grain	-	not accepted	not accepted
Hazardous materials	-	not accepted	not accepted
Prescribed waste	-	not accepted	not accepted
AERODROME			
Aerodrome Hire Charge	Per day	\$200	\$200

Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
BUILDING			
Dwellings			
New Dwellings up to \$0 to 120,000	Per application	\$1,626	\$1,650
New Dwellings - \$120,001 to \$200,000	Per application	\$1,898	\$1,926
New Dwellings - \$200,001 to \$312,000	Per application	\$2,169	\$2,201
New Dwellings - \$312,001+	Per application	\$2,601	\$2,640
Re-Erection of Dwellings - Security Deposit	Per application	\$5,202	\$5,280
Alterations/Additions/Sheds/Carports/Garages			
Building Works Minor \$0 to \$5,000	Per application	\$390	\$395
Building Works \$5,001 to \$10,000	Per application	\$598	\$606
Building Works \$10,001 to \$20,000	Per application	\$781	\$792
Building Works \$20,001 to \$50,000	Per application	\$1,014	\$1,029
Building Works \$50,001 to \$100,000	Per application	\$1,301	\$1,320
Building Works \$100,001 to \$250,000	Per application	\$1,717	\$1,742
Building Works \$250,001+	Per application	\$value/130 plus levy	\$value/130 plus levy
Swimming Pools (Construction)			
Swimming Pools & Fence - above-ground pool	Per application	\$442	\$448
Swimming Pools & Fence - in-ground pool	Per application	\$858	\$870
Swimming pool and spa registration			
Registration fee	per swimming pool or spa	2.15 fee units	2.15 fee units
Information search fee	per swimming pool or spa	3.19 fee units	3.19 fee units
Lodging a certificate of barrier compliance	per swimming pool or spa	1.38 fee units	1.38 fee units
Lodging a certificate of barrier non-compliance	per swimming pool or spa	26 fee units	26 fee units
Swimming pool and spa barrier inspection	Per application	\$350	\$350
Follow up Swimming pool and spa barrier inspections	Per application	\$175	\$175
Levy Payments			
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.			
Commercial Building Work			
Commercial \$0 to \$10,000	per application	\$598	\$606
Commercial \$10,001 to \$20,000	per application	\$749	\$760
Commercial \$20,001 to \$100,000	per application	\$1,457	\$1,478
Commercial \$100,001 to \$250,000	per application	\$value x 0.44% + \$1,925	\$value x 0.44% + \$1,953
Commercial \$250,001 to \$500,000	per application	\$value x 0.25% + \$2,783	\$value x 0.25% + \$2,824

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Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Commercial \$500,001+	per application	\$value x 0.25% + \$3,330	\$value x 0.25% + \$3,379
Commercial Building Work Multi Unit			
Units \$0 to \$200,000	per application	\$1,898	\$1,926
Units \$200,001 to \$312,000	per application	\$2,168	\$2,200
Units \$312,001+	per application		\$value/130
Miscellaneous Items			
Fence - building permit	per application	\$365	\$370.00
Demolitions or Removals \$0 to \$10,000	per application	\$598	\$606.00
Demolitions or Removals \$10,001+	per application	\$781	\$792.00
Re-erections of Dwellings - Security Deposit	per dwelling	\$5,200	\$5,278.00
Extension of time to a permit - 1st request	per application	\$157	\$159.00
Extension of time to a permit - 2nd request	per application	\$314	\$318.00
Extension of time to a permit - 3rd request	per application	\$471	\$477.00
Amended Plans	per application	\$157	\$159.00
Information Request with Plan copies (includes 306(1))	per application	\$70	\$71.00
Request for search of Building Permit Plans	per property	\$70	\$71.00
Amending Building Design or Plans	per application	\$230	\$233.00
Report & Consent (As per the Building Regulations 2018)			
Maximum street setback (Regulation 73)	per application	19.61 fee units	19.61 fee units
Minimum street setback (Regulation 74)	per application	19.61 fee units	19.61 fee units
Building height (Regulation 75)	per application	19.61 fee units	19.61 fee units
Site coverage (Regulation 76)	per application	19.61 fee units	19.61 fee units
Permeability (Regulation 77)	per application	19.61 fee units	19.61 fee units
Car parking (Regulation 78)	per application	19.61 fee units	19.61 fee units
Side or rear boundary setbacks (Regulation 79)	per application	19.61 fee units	19.61 fee units
Walls and carports on boundaries (Regulation 80)	per application	19.61 fee units	19.61 fee units
Daylight to existing habitable room windows (Regulation 81)	per application	19.61 fee units	19.61 fee units
Solar access to existing north-facing habitable room windows (Regulation 82)	per application	19.61 fee units	19.61 fee units
Overshadowing of recreational private open space (Regulation 83)	per application	19.61 fee units	19.61 fee units
Overlooking (Regulation 84)	per application	19.61 fee units	19.61 fee units
Daylight to habitable room windows (Regulation 85)	per application	19.61 fee units	19.61 fee units
Private open space (Regulation 86)	per application	19.61 fee units	19.61 fee units
Siting of Class 10a buildings (Regulation 87)	per application	19.61 fee units	19.61 fee units
Front fence height (Regulation 89)	per application	19.61 fee units	19.61 fee units
Fence setbacks from side and rear boundaries (Regulation 90)	per application	19.61 fee units	19.61 fee units
Fences on within 150 mm of side or rear boundaries (Regulation 91)	per application	19.61 fee units	19.61 fee units
Fences on intersecting street alignments (Regulation 92)	per application	19.61 fee units	19.61 fee units
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)	per application	19.61 fee units	19.61 fee units

Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
"Fences and solar access to existing north-facing habitable room windows (Regulation 95)"	per application	19.61 fee units	19.61 fee units
"Fences and overshadowing of recreational private open space (Regulation 96)"	per application	19.61 fee units	19.61 fee units
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)	per application	19.61 fee units	19.61 fee units
Projections beyond the street alignment (Regulation 109)	per application	19.61 fee units	19.61 fee units
Protection of the Public (Regulation 116)	per application	19.9 fee units	19.9 fee units
Building over an easement (Regulation 130)	per application	19.61 fee units	19.61 fee units
Installation or alteration of a septic tank system, or construction of a building over an existing septic tank system (Regulation 132)	per application	19.61 fee units	19.61 fee units
Legal Point of Discharge (Regulation 133)	per application	9.77 fee units	9.77 fee units
Buildings above or below certain public facilities (Regulation 134)	per application	19.61 fee units	19.61 fee units
Building in areas liable to flooding (Regulation 153)	per application	19.61 fee units	19.61 fee units
Construction on designated land or designated works (Regulation 154)	per application	19.61 fee units	19.61 fee units
Application for building permit for demolition (Section 29A)	per application	5.75 fee units	5.75 fee units
Inspections			
Addition Inspection	per inspection	\$153	\$155
Contract Inspection - Foundations, Reinforcement & Finals	per inspection	\$204	\$207
Contract Inspection - Frame	per inspection	\$306	\$310
Building Notices/Orders	per notice	Building Permit Fee + 50%	Building Permit Fee + 50%
ESM Audits	per audit	\$255	\$258
Log Books and prepare plans	per hour	\$102	\$103
Occupancy Permit/Places of Public Entertainment	per application	\$586	\$594
Siting only	per application	\$357	\$362
Pre-purchase of Dwelling Inspections	per inspection	\$750 - \$1,000	\$750 to \$1000
Defect Reports	per report	\$750 - \$1,000	\$750 to \$1000
Occupancy Permit (no current one) or Determinations	each	\$510	\$517
Occupancy Permit and Determinations (combined)	each	\$663	\$672
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)	(must not exceed the lesser of - (i) the estimated cost of the building work to which the building permit applies; or \$10,000)
Demolition works			
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		Cost incurred by contractor plus 20% administration fees	Cost incurred by contractor plus 20% administration fees

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Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Planning Fees			
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	89 fee units
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	13.5 fee units
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	42.5 fee units
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	87 fee units
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	94 fee units
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	101 fee units
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	13.5 fee units
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	29 fee units
Class 9 A permit that is the subject of a VicSmart application to subdivide or consolidate land.	per application	13.5 fee units	13.5 fee units
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	13.5 fee units
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
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
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
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
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
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
Class 17 A permit to subdivide an existing building.	per application	89 fee units	89 fee units
Class 18 A permit to subdivide land into 2 lots.	per application	89 fee units	89 fee units
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
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

Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
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
Class 22 A permit not otherwise provided for in this regulation.	per application	89 fee units	89 fee units
Application to amend a permit (As per the Planning and Environment (Fees) Regulations 2016)			
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
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
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
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	42.5 fee units
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	87 fee units
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	94 fee units
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	13.5 fee units
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	29 fee units
Class 9 An amendment to a class 9 permit.	per application	13.5 fee units	13.5 fee units
Class 10 An amendment to a class 10 permit.	per application	13.5 fee units	13.5 fee units
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	77.5 fee units
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	104.5 fee units
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	230.5 fee units
Class 14 An amendment to a class 17 permit.	per application	89 fee units	89 fee units
Class 15 An amendment to a class 18 permit.	per application	89 fee units	89 fee units
Class 16 An amendment to a class 19 permit.	per application	89 fee units	89 fee units
Class 17 An amendment to a class 20 permit.	per application	89 fee units per every additional 100 lots created	89 fee units per every additional 100 lots created
Class 18 An amendment to a class 21 permit.	per application	89 fee units	89 fee units
Class 19 An amendment to a class 22 permit.	per application	89 fee units	89 fee units

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Description of Fees and Charges	Unit of Measure	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$
Other matters			
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.	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.
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 application to be amended and the fee for the new class.	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 application to be amended and the fee for the new class.
Certificate of Compliance under Section 97N	per certificate	22 fee units	22 fee units
Amend or end a Section 173 agreement	per certificate	44.5 fee units	44.5 fee units
Satisfaction matters	each	22 fee units	22 fee units
Secondary consent to plans	per application	\$195.10	\$198
Extension of time to a permit - 1st request	per application	\$195.10	\$198
Extension of time to a permit - 2nd request	per application	\$390.20	\$396
Extension of time to a permit - 3rd request	per application	\$585.30	\$594
Request for planning information, including written advice whether a planning permit is required	per request	\$100.00	\$101
Subdivision (As per the Subdivision (Fees) Regulations 2016)			
Fee for application to certify plan and for statement of compliance	per application	11.8 fee units	11.8 fee units
Fee for alteration of plan	per alteration	7.5 fee units	7.5 fee units
Fee for application to amend certified plan	per application	9.5 fee units	9.5 fee units
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.
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
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

