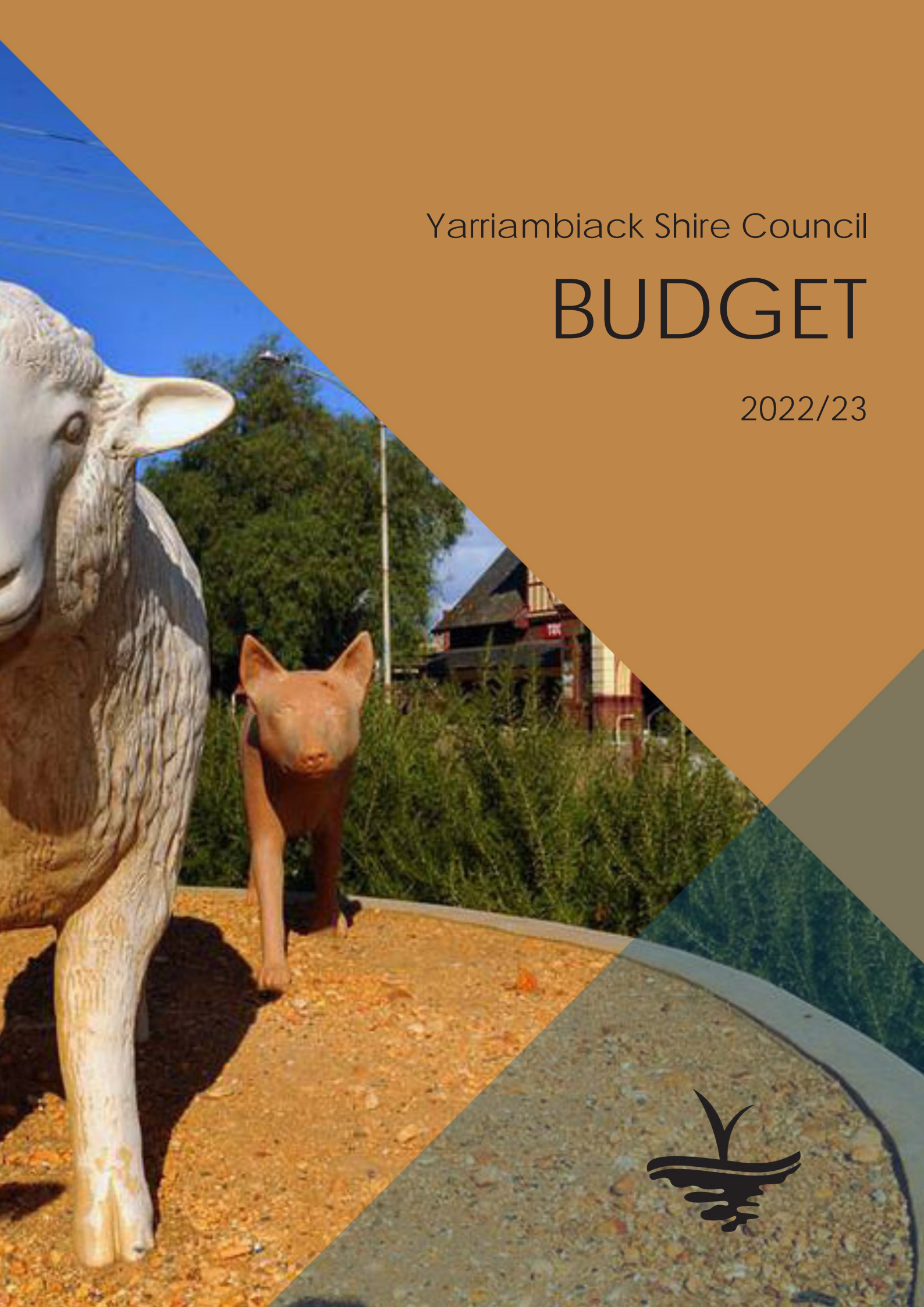


Yarriambiack Shire Council

# BUDGET

2022/23



# Contents

---

Mayor's Introduction	3
----------------------	---

## BUDGET REPORTS

1. Link to the Council Plan	5
2. Services and service performance indicators	7
3. Financial statements	14
4. Notes to the financial statements	25
5. Financial performance indicators	52
6. Fees and charges schedule	54

# Mayor's Introduction

The Councillors and I are pleased to release the proposed Budget for 2022-23 to the Community for comment and public submissions. This is the second budget that supports the strategic objectives outlined in the Council Plan 2021-2025.

## ***Our vibrant and diverse economy:***

- An investment of over \$ 5.7 million into our roads and associated infrastructure.
- Funding for the redevelopment of the Murtoa Stickshed and Warracknabeal Court House development.
- Secured funding of \$2.8 million and a further \$1 million of Council investment to increase the number of affordable Community Housing properties available across our Shire.
- Emphasis on tree trimming and road maintenance in the budget to ensure our agriculture machinery can travel along our roads safely.
- Funding for the Hopetoun Amphitheatre and fencing at Hopetoun Aerodrome.
- Investment in an Economic Development and Tourism Strategy.

## ***A healthy and inclusive community***

- Committed Council funding, supported by advocacy to seek government funding for a Dunmunkle Early Years Centre to provide childcare.
- Seeking funding for Anzac Park and Murtoa Recreation Reserve redevelopment based on masterplans developed in 21-22 financial year.
- Master planning of Hopetoun Recreation Reserve, Minyip Recreation Reserve, Rabl Park Skatepark and Warracknabeal Leisure Centre precinct.
- Funding for Rabl Park pump track and toddler park.
- Investment into the Warracknabeal Leisure Centre.
- Investment in a revised Early Years Strategy and Sport and Recreation Strategy.

## ***A robust and thriving environment***

- Ongoing streetscape funding for shade initiatives including tree planting for shade.
- Implementation of new glass bin system and replacement of general waste bins.
- Planning scheme amendments for storm water in the eastern area of Warracknabeal.
- Removal of derelict buildings.
- Investment in the removal of high-risk trees.

## ***A Council who serves its community***

- Replacement of ICT hardware.
- Funding for professional development for Councillors and staff.
- Support to assist community members to be active volunteers.
- Investment in continuous improvement programs to enhance governance and accountability frameworks.

The proposed budget proposes a rate increase of 1.75%. The Fair Go Rates System (FGRS) has capped rates increases by Victorian councils to the forecast movement of 1.75%.

In this proposed budget we have allocated funding of \$8.7 million for asset renewals and upgrades. The proposed budget also funds \$3.9 million for new assets.

Highlights of the capital program include.

- Roads (\$6.5 million) – including reconstruction, resheeting, resealing, footpaths and kerb and channel.
- Buildings (\$3.7 million) – including childcare centre, library upgrades, new affordable housing units, depots and livestock exchange upgrades.
- Recreation, leisure and community facilities (\$247,000) – including Warracknabeal leisure centre upgrades, Rabl Park pump track and toddler playground, Woomelang Bowling club new synthetic green.
- Plant and Equipment (\$1.4 million) – including information technology, furniture and equipment and scheduled replacement of Council's fleet and machinery.



Our focus over the four-year planning cycle is to continue to deliver on the projects and services that make our Council a great place to live, prosper and reside.

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

A handwritten signature in blue ink, appearing to read 'Kylie Zanker', with a stylized, cursive script.

Cr Kylie Zanker

Mayor



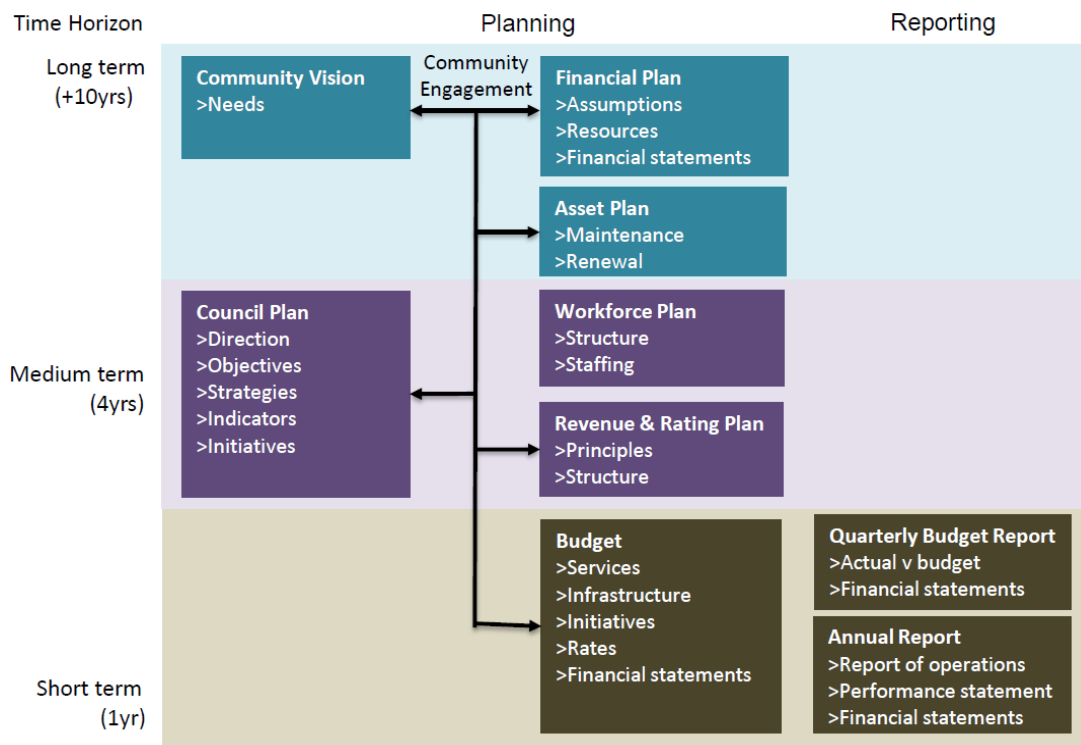
## 1

## • LINK TO THE INTEGRATED STRATEGIC 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 strategic 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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic 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: Mark Davies (Financial Professional Solutions)

The timing of each component of the integrated strategic 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.

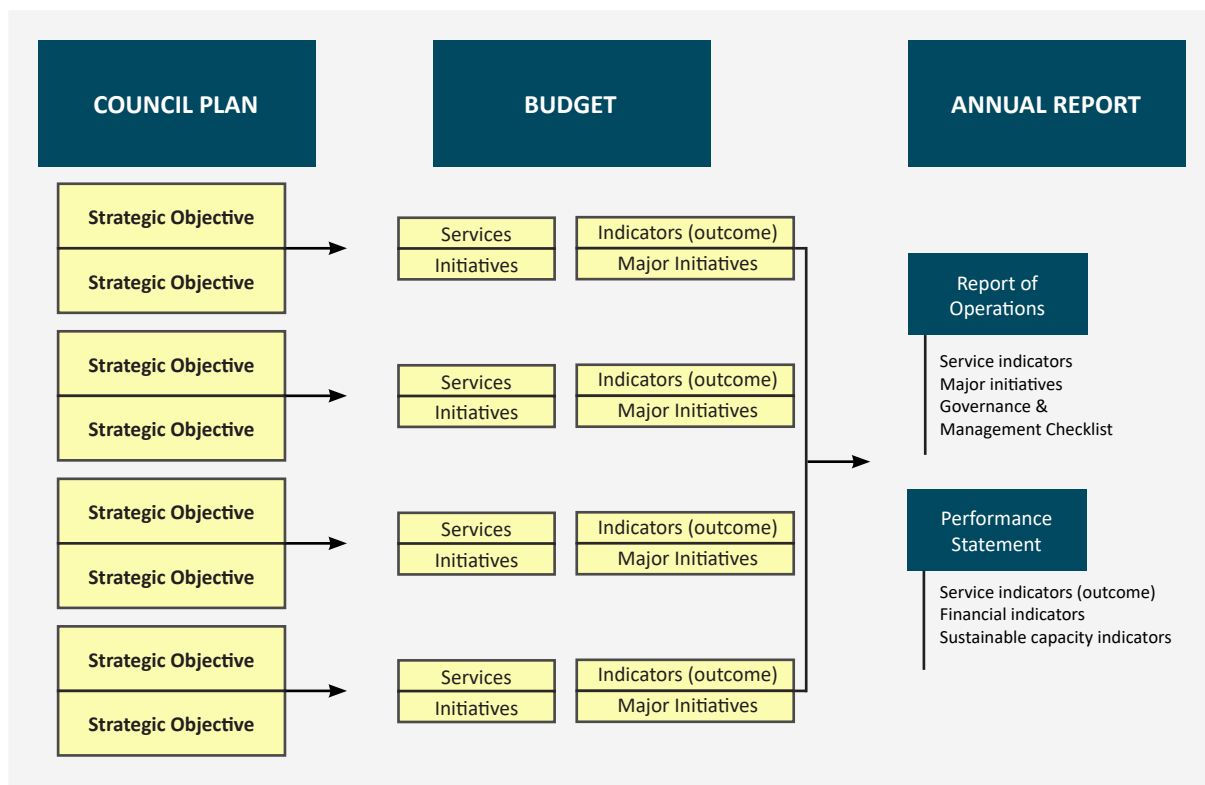
## 1.3 Strategic objectives

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 2021-2025 years. The following is a list of the 4 Strategic Objectives as described in the Council Plan.

<b>Strategic Objective</b>	<b>Description</b>
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 2022/23 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 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	1,290	1,882	2,957
		Rev	(1,476)	(873)	(442)
		<b>NET</b>	<b>(186)</b>	<b>1,009</b>	<b>2,515</b>
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	135	129	161
		Rev	(289)	(98)	(90)
		<b>NET</b>	<b>(154)</b>	<b>31</b>	<b>71</b>
Public Halls	This service provides contributions towards insurance for public halls.	Exp	232	535	201
		Rev		(502)	-
		<b>NET</b>	<b>232</b>	<b>33</b>	<b>201</b>
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	63	70	63
		Rev	(6)	(3)	(2)
		<b>NET</b>	<b>58</b>	<b>67</b>	<b>61</b>
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	7,224	7,155	7,749
		Rev	(4,415)	(2,903)	(3,422)
		<b>NET</b>	<b>2,809</b>	<b>4,252</b>	<b>4,327</b>
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	653	770	1,039
		Rev	(225)	(2,313)	(450)
		<b>NET</b>	<b>428</b>	<b>(1,543)</b>	<b>589</b>
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	160	142	210
		Rev	-	-	-
		<b>NET</b>	<b>160</b>	<b>142</b>	<b>210</b>
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	2,349	1,971	1,796
		Rev	(383)	(399)	(419)
		<b>NET</b>	<b>1,967</b>	<b>1,572</b>	<b>1,377</b>

### Major Initiatives

- Improving the visitor experience through activities and services available
- Actively facilitating improved accommodation options
- Embedding art related experiences into the community
- Marketing the Silo Art Trail and wider Wimmera Mallee Tourism Experience
- Streamlining business applications made through the regulatory system
- Working with Wimmera Development Association and Small Business Victoria to support our small business network
- Workforce planning and skills gap identification at a local and regional level
- Actively applying for telecommunication Blackspot funding to State and Federal Government.
- Ensuring adequate land supply for residential growth
- Adopting well-informed long-term asset management strategies
- Lobbying for increased funding from State and Federal Governments towards infrastructure
- Consideration of a range of housing supply options to attract and retain residents
- Maintaining a safe road network that reflects our communities' priorities including the movement of agricultural machinery
- Reducing the number of movements on road by transferring freight to rail
- Ensuring land use does not compromise the right to farm
- Partnering with organisations such as Birchip Cropping Group to seek research and extension funding
- Advocating to Regional Roads Victoria for appropriate public transport options
- Developing innovative solutions to provide community transport options with stakeholders.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2020/21 Actual	2021/22 Forecast	2022/23 Target
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads	39	42	45
<b>Statutory planning</b>	Decision making	Council planning decisions upheld at VCAT	0	0	0



## Strategic Objective 2 - A healthy and inclusive community

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	1,996	2,407	2,140
		Rev	(1,854)	(2,444)	(2,126)
		<b>NET</b>	<b>142</b>	<b>(37)</b>	<b>14</b>
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	1,238	919	1,672
		Rev	(1,159)	(1,001)	(3,915)
		<b>NET</b>	<b>80</b>	<b>(82)</b>	<b>(2,243)</b>
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	356	233	262
		Rev	(136)	(155)	(130)
		<b>NET</b>	<b>220</b>	<b>78</b>	<b>132</b>

### Major Initiatives

- Ensuring the appropriate buildings to accommodate early years learning.
- Attracting and retaining quality early years staff.
- Ensuring high levels of engagement and access to the myriad of services available to children, youth and families.
- Attracting funding to support Early Years and Youth activities across the Shire and region.
- Close relationships with the health services located in our Shire and wider regional footprint.
- Partnering with health services to deliver co-current health promotion activities.
- Master planning for future sport and recreation facilities.
- Maintaining a contemporary Sport and Recreation Strategy to ensure appropriate investment of resources.
- Developing strong relationships with key sporting funding agencies and peak bodies.
- Providing opportunities for passive recreation such as accessible walking tracks.
- Supporting volunteers to maintain their high level of service provision.
- Assisting Communities to develop and identify their own development profile through Community Action Plans.
- Recognising the changing demographics and ensuring that service delivery is well-targeted and efficient.
- Raising awareness with our older population about the services available to enable them to remain in the community.
- Ensuring adequate housing diversity and supply for those older people looking for suitable independent accommodation.
- Advocating strongly to remain a provider of Commonwealth Home Support Programme services.
- Implementing a family violence clause into Council's Enterprise Bargaining Agreement providing greater employment flexibility for victims and additional paid leave to protect their physical and emotional health.
- Ensuring that all policy and service decisions are assessed against the gender impact assessment framework ([genderequalitycommission.vic.gov.au](http://genderequalitycommission.vic.gov.au)) to ensure equity and inclusion for all members of the community.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2020/21 Actual	2021/22 Forecast	2022/23 Target
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	86%	88%	90%
		Participation in the MCH service by Aboriginal children	90%	95%	97%
<b>Libraries</b>	Participation	Active Library members	8%	10%	15%
<b>Food Safety</b>	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 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	813	1,957	529
		Rev	(61)	(2,678)	(313)
		<b>NET</b>	<b>752</b>	<b>(721)</b>	<b>216</b>
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	517	435	360
		Rev	(41)	(95)	(34)
		<b>NET</b>	<b>476</b>	<b>340</b>	<b>326</b>
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	813	675	937
		Rev	(6)	-	-
		<b>NET</b>	<b>807</b>	<b>675</b>	<b>937</b>
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	243	274	244
		Rev	(76)	(118)	(59)
		<b>NET</b>	<b>167</b>	<b>156</b>	<b>185</b>
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	1,641	1,460	1,637
		Rev	(2,334)	(1,470)	(1,413)
		<b>NET</b>	<b>(693)</b>	<b>(10)</b>	<b>224</b>

### Major Initiatives

- Restoration plans for all closed or soon to be closed landfill pits.
- The rollout of the State Government's circular waste economy policy.
- Educating the community about waste recovery opportunities.
- Educating the community about climate resilience.
- Increasing access to heat-reducing treatments such as shade.
- Ensuring robust emergency management strategies for climate events such as fire, floods and heatwaves.
- Working closely with partners in Landcare to increase the area of land under conservation.
- Working with regional partners to ensure an ongoing supply of recreational and environmental water to Yarriambiack - Shire waterways and looks at opportunities to increase supply.
- Identifying and educating communities around high ecological value landscapes across the Shire.
- Working with stakeholders to strengthen weed and pest management to preserve high ecological value native vegetation.

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2020/21 Actual	2021/22 Forecast	2022/23 Target
<b>Animal Management</b>	Health and safety	Animal management prosecutions	1	0	0
<b>Aquatic Facilities</b>					
<b>Waste collection</b>	Waste diversion	Kerbside collection waste diverted from landfill	22%	25%	27%

## Strategic Objective 4 - A Council who serves its community

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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 <b>NET</b>	945 (33) <b>912</b>	953 (21) <b>932</b>	1,083 (8) <b>1,076</b>
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 <b>NET</b>	1,021 (66) <b>955</b>	801 - <b>801</b>	866 - <b>866</b>
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 <b>NET</b>	1,528 (145) <b>1,384</b>	1,683 (108) <b>1,575</b>	1,676 (40) <b>1,636</b>
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp Rev <b>NET</b>	1,244 (25) <b>1,219</b>	1,032 (81) <b>951</b>	1,336 - <b>1,336</b>
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 <b>NET</b>	<b>673</b> <b>(55)</b> <b>618</b>	771 (7) <b>764</b>	815 (8) <b>807</b>

### Major Initiatives:

- Promoting continuous professional learning for Councillor development.
- Supporting our Councillors in performing their roles and responsibilities.
- Having a robust Workforce Organisational Plan that supports our culture.
- Promote professional development opportunities for staff
- Improve the functionality and accessibility of customer service to our community both online and in person and ensure it remains contemporary
- Provide a range of communications aligned to our residents and stakeholders needs.
- Remaining focused on reducing outstanding audit and risk items as an all of Council priority.
- Embedding good governance in all decision making made by Council.
- Secure representation on relevant Federal, State, regional and local bodies

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2020/21 Actual	2021/22 Forecast	2022/23 Target
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions	62	63	65

## SERVICE PERFORMANCE OUTCOME INDICATORS

Service	Indicator	Performance Measure	Computation
<b>Governance</b>	Satisfaction	<b><i>Satisfaction with Council decisions.</i></b> (Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community
<b>Statutory Planning</b>	Decision making	<b><i>Council planning decisions upheld at VCAT.</i></b> (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
<b>Roads</b>	Satisfaction	<b><i>Satisfaction with sealed local roads.</i></b> (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
<b>Libraries</b>	Participation	<b><i>Active library borrowers.</i></b> (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
<b>Waste Collection</b>	Waste diversion	<b><i>Kerbside collection waste diverted from landfill.</i></b> (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
<b>Aquatic Facilities</b>	Utilisation	<b><i>Utilisation of aquatic facilities.</i></b> (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
<b>Animal Management</b>	Health and safety	<b><i>Animal management prosecutions.</i></b> (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
<b>Food Safety</b>	Health and safety	<b><i>Critical and major non-compliance outcome notifications.</i></b> (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
<b>Maternal and Child Health</b>	Participation	<b><i>Participation in the MCH service.</i></b> (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
	Participation	<b><i>Participation in the MCH service by Aboriginal children.</i></b> Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.7 Reconciliation with budgeted operating result

	<i>Net Cost (Revenue) \$'000</i>	<i>Expenditure \$'000</i>	<i>Revenue \$'000</i>
A vibrant and diversified economy	9,351	14,176	(4,825)
A healthy and inclusive community	(2,097)	4,074	(6,171)
A robust and thriving environment	1,888	3,707	(1,819)
A Council who serves its community	5,721	5,776	(56)
<b>Total services and initiatives</b>	<b>14,862</b>	<b>27,733</b>	<b>(12,871)</b>
<b>Deficit before funding sources</b>	<b>14,862</b>		
<b><u>Funding sources:</u></b>			
Rates & charges	12,147		
Victorian Grants Commission	5,995		
<b>Total funding sources</b>	<b>18,142</b>		
<b>Operating (Surplus) / Deficit for the year</b>	<b>(3,280)</b>		
<b>Less</b>			
Capital grants	(6,834)		
<b>Underlying deficit for the year</b>	<b>3,554</b>		



## 3. FINANCIAL STATEMENTS

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

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

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

# COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2026

	Note	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>INCOME</b>						
Rates and charges	4.1.1	13,108	13,319	13,585	13,857	14,134
Statutory fees and fines	4.1.2	191	143	146	149	152
User fees	4.1.3	828	943	961	981	1,000
Grants - operating	4.1.4	16,552	9,151	8,334	8,501	8,671
Grants - capital	4.1.4	4,310	6,834	2,300	2,346	2,393
Contributions - monetary	4.1.5	205	122	100	102	104
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		554	(81)	(83)	(84)	(86)
Other income	4.1.6	428	201	205	210	214
<b>TOTAL INCOME</b>		<b>36,177</b>	<b>30,631</b>	<b>25,549</b>	<b>26,060</b>	<b>26,581</b>
<b>EXPENSES</b>						
Employee costs	4.1.7	10,102	11,393	11,593	11,796	12,002
Materials and services	4.1.8	7,914	7,948	5,081	5,234	5,390
Depreciation	4.1.9	5,489	5,509	5,674	5,844	6,020
Contributions and donations	4.1.10	721	764	688	701	715
Amortisation - right of use assets	4.1.11	155	160	165	170	175
Bad and doubtful debts		1	1	1	1	1
Borrowing costs		-	2	2	2	1
Finance Costs - leases		-	20	20	20	20
Other expenses		1,872	1,554	1,601	1,649	1,698
<b>TOTAL EXPENSES</b>		<b>26,254</b>	<b>27,351</b>	<b>24,825</b>	<b>25,417</b>	<b>26,022</b>
<b>Surplus/(deficit) for the year</b>		<b>9,923</b>	<b>3,280</b>	<b>725</b>	<b>644</b>	<b>559</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment / (decrement)		500	500	500	500	500
<b>TOTAL COMPREHENSIVE RESULT</b>		<b>10,423</b>	<b>3,780</b>	<b>1,225</b>	<b>1,144</b>	<b>1,059</b>

## BALANCE SHEET

For the four years ending 30 June 2026

	Note	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,272	9,762	9,920	9,879	10,336
Trade and other receivables		2,408	2,126	2,160	2,203	2,297
Other financial assets		89	97	98	100	152
Inventories		530	600	816	799	826
Non-current assets classified as held for sale		15	15	15	15	15
Other assets		-	-	-	-	-
<b>Total current assets</b>	4.2.1	<b>18,314</b>	<b>12,599</b>	<b>13,009</b>	<b>12,997</b>	<b>13,627</b>
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		280	275	281	286	290
Property, infrastructure, plant & equipment		150,574	160,613	160,903	161,089	161,321
Right-of-use assets	4.2.4	622	600	612	624	637
<b>Total non-current assets</b>	4.2.1	<b>151,476</b>	<b>161,488</b>	<b>161,795</b>	<b>162,000</b>	<b>162,248</b>
<b>TOTAL ASSETS</b>		<b>169,790</b>	<b>174,087</b>	<b>174,805</b>	<b>174,996</b>	<b>175,875</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Trade and other payables		1,493	1,880	1,431	806	901
Trust funds and deposits		42	50	50	50	50
Unearned income/revenue		750	300	200	200	200
Provisions		3,154	3,248	3,311	3,005	2,800
Interest-bearing liabilities	4.2.3	-	50	50	50	50
Lease liabilities	4.2.4	343	354	364	374	384
<b>Total current liabilities</b>	4.2.2	<b>5,782</b>	<b>5,882</b>	<b>5,406</b>	<b>4,485</b>	<b>4,385</b>
<b>Non-current liabilities</b>						
Provisions		460	474	483	493	503
Interest-bearing liabilities	4.2.3	-	400	350	300	250
Lease liabilities	4.2.4	447	450	459	468	428
<b>Total non-current liabilities</b>	4.2.2	<b>907</b>	<b>1,324</b>	<b>1,292</b>	<b>1,261</b>	<b>1,181</b>
<b>Total liabilities</b>		<b>6,689</b>	<b>7,206</b>	<b>6,699</b>	<b>5,746</b>	<b>5,566</b>
<b>NET ASSETS</b>		<b>163,101</b>	<b>166,881</b>	<b>168,106</b>	<b>169,250</b>	<b>170,309</b>
<b>EQUITY</b>						
Accumulated surplus		89,039	92,319	93,044	93,688	94,247
Reserves		74,062	74,562	75,062	75,562	76,062
<b>Total equity</b>		<b>163,101</b>	<b>166,881</b>	<b>168,106</b>	<b>169,250</b>	<b>170,309</b>

## STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2026

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022 FORECAST ACTUAL</b>					
Balance at beginning of the financial year		152,678	79,116	73,547	15
Surplus/(deficit) for the year		9,923	9,923	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>163,101</b>	<b>89,039</b>	<b>74,047</b>	<b>15</b>

<b>2023 BUDGET</b>					
Balance at beginning of the financial year		163,101	89,039	74,047	15
Surplus/(deficit) for the year		3,280	3,280	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>	4.3.2	<b>166,881</b>	<b>92,319</b>	<b>74,547</b>	<b>15</b>

<b>2024</b>					
Balance at beginning of the financial year		166,881	92,319	74,547	15
Surplus/(deficit) for the year		725	725	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>168,106</b>	<b>93,044</b>	<b>75,047</b>	<b>15</b>

<b>2025</b>					
Balance at beginning of the financial year		168,106	93,044	75,047	15
Surplus/(deficit) for the year		643	643	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>169,250</b>	<b>93,688</b>	<b>75,547</b>	<b>15</b>

<b>2026</b>					
Balance at beginning of the financial year		169,250	93,688	75,547	15
Surplus/(deficit) for the year		559	559	-	-
Net asset revaluation increment/ (decrement)		500	-	500	-
<b>Balance at end of the financial year</b>		<b>170,309</b>	<b>94,247</b>	<b>76,047</b>	<b>15</b>

# STATEMENT OF CASH FLOWS

For the four years ending 30 June 2026

	Note	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Rates and charges		13,096	13,571	13,842	14,119	14,402
Statutory fees and fines		191	143	146	149	152
User fees		790	887	905	923	941
Grants - operating		12,224	8,715	6,889	6,889	7,165
Grants - capital		4,310	6,834	2,300	2,300	2,379
Contributions - monetary		205	122	124	127	129
Interest received		80	69	70	72	73
Rent received		73	76	78	79	81
Trust funds and deposits taken		42	8	8	8	8
Other receipts		349	132	135	137	140
Net GST refund / payment		524	880	656	669	882
Employee costs		(10,325)	(11,393)	(11,621)	(11,854)	(12,091)
Materials and services		(8,842)	(7,591)	(4,983)	(5,134)	(5,289)
Other payments		(2,593)	(2,252)	(2,288)	(2,350)	(2,413)
<b>Net cash provided by/(used in) operating activities</b>	<b>4.4.1</b>	<b>10,123</b>	<b>10,201</b>	<b>6,260</b>	<b>6,135</b>	<b>6,559</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Payments for property, infrastructure, plant and equipment		(11,795)	(16,467)	(6,352)	(6,426)	(6,352)
Proceeds from sale of property, infrastructure, plant and equipment		554	300	300	300	300
Proceeds from sale of investments		-	5	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	<b>4.4.2</b>	<b>(11,241)</b>	<b>(16,162)</b>	<b>(6,052)</b>	<b>(6,126)</b>	<b>(6,052)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Finance costs						
Proceeds from borrowings		-	500	-	-	-
Repayment of borrowings		(58)	(50)	(50)	(50)	(50)
Interest paid - lease liability						
Repayment of lease liabilities						
<b>Net cash provided by/(used in) financing activities</b>	<b>4.4.3</b>	<b>(58)</b>	<b>450</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>
Net increase/(decrease) in cash & cash equivalents		(1,176)	(5,511)	158	(41)	457
Cash and cash equivalents at the beginning of the financial year		16,448	15,273	9,762	9,920	9,879
<b>Cash and cash equivalents at the end of the financial year</b>		<b>15,272</b>	<b>9,762</b>	<b>9,920</b>	<b>9,879</b>	<b>10,336</b>



**STATEMENT OF CAPITAL WORKS**  
For the four years ending 30 June 2026

	Note	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>PROPERTY</b>						
Land		230	-	-	-	-
<b>Total land</b>		230	-	-	-	-
Buildings		800	3,701	200	200	200
Heritage buildings		440	-	100	100	100
<b>Total buildings</b>		1,240	3,701	300	300	300
<b>Total property</b>		1,470	3,701	300	300	300
<b>PLANT AND EQUIPMENT</b>						
Plant, machinery and equipment		1,210	1,210	1,200	1,200	1,200
Fixtures, fittings and furniture		-	22	5	5	5
Computers and telecommunications		111	124	50	124	50
Library books		34	27	27	27	27
<b>Total plant and equipment</b>		1,355	1,383	1,282	1,356	1,282
<b>INFRASTRUCTURE</b>						
Roads		5,906	5,474	4,000	4,000	4,000
Bridges		83	50	50	50	50
Footpaths		50	254	200	200	200
Kerb & channel		57	757	100	100	100
Drainage		40	50	50	50	50
Recreational, leisure and community facilities		1,792	247	200	200	200
Waste management		423	434	50	50	50
Parks, open space and streetscapes		100	189	100	100	100
Aerodromes		-	145	-	-	-
Other infrastructure		-	45	20	20	20
<b>Total infrastructure</b>		8,451	7,645	4,770	4,770	4,770
<b>Total capital works expenditure</b>	4.5.1	11,276	12,729	6,352	6,426	6,352
<b>Represented by:</b>						
New asset expenditure		2,590	3,957	500	500	500
Asset upgrade expenditure		647	3,118	1,000	1,000	1,000
Asset renewal expenditure		8,039	5,636	4,852	4,926	4,852
<b>Total capital works expenditure</b>	4.5.1	11,276	12,729	6,352	6,426	6,352
<b>Funding sources represented by:</b>						
Grants		4,310	6,732	2,300	2,300	2,300
Contributions		205	506	-	-	-
Borrowings		-	500	-	-	-
Council cash		6,761	4,991	4,052	4,126	4,052
<b>Total capital works expenditure</b>	4.5.1	11,276	12,729	6,352	6,426	6,352

## STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2026

	Note	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>STAFF EXPENDITURE</b>						
Employee costs - operating		10,102	11,393	11,551	11,753	11,959
Employee costs - capital		1,200	1,733	961	978	995
<b>Total Staff Expenditure</b>		11,302	13,126	12,512	12,731	12,954
<b>Staff Numbers</b>						
		FTE	FTE	FTE	FTE	FTE
Employees		128.5	128.5	121.0	121.0	121.0
<b>Total Staff Numbers</b>		128.5	128.5	121.0	121.0	121.0

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

Department	Budget 2022/23	Permanent Full Time	Permanent Part Time	Casual
Community Services	2,862	937	1,925	-
Corporate Services	724	669	56	-
Economic Development	368	368	-	-
Engineering	6,408	6,346	62	-
Governance	1,210	1,077	133	-
Recreation, Culture and Leisure	569	250	318	-
Regulatory Services	676	676	-	-
Waste and Environment	308	308	-	-
<b>Total permanent staff expenditure</b>	<b>13,126</b>	<b>10,632</b>	<b>2,494</b>	<b>-</b>
Capitalised labour costs	1,733			
<b>Total expenditure</b>	<b>11,393</b>			

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

Department	Budget 2022/23 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000	Casual \$'000
Community Services	28.4	7.4	20.9	-
Corporate Services	5.4	5.0	0.4	-
Economic Development	3.0	3.0	-	-
Engineering	68.7	68.0	0.7	-
Governance	8.5	7.0	1.5	-
Recreation, Culture and Leisure	5.6	2.0	3.6	-
Regulatory Services	6.0	6.0	-	-
Waste and Environment	3.0	3.0	-	-
<b>Total permanent staff numbers</b>	<b>128.5</b>	<b>101.4</b>	<b>27.1</b>	<b>-</b>

## SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>COMMUNITY SERVICES</b>				
<b>Permanent - Full time</b>	<b>937</b>	<b>771</b>	<b>784</b>	<b>798</b>
Female	502	327	333	339
Male	436	443	451	459
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>1,925</b>	<b>1,340</b>	<b>1,364</b>	<b>1,388</b>
Female	1,882	1,340	1,364	1,388
Male	43	0	0	0
Self-described gender	0	0	0	0
<b>Total Community Services</b>	<b>2,862</b>	<b>2,111</b>	<b>2,148</b>	<b>2,185</b>
<b>CORPORATE SERVICES</b>				
<b>Permanent - Full time</b>	<b>669</b>	<b>680</b>	<b>692</b>	<b>704</b>
Female	669	680	692	704
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>56</b>	<b>57</b>	<b>58</b>	<b>59</b>
Female	56	57	58	59
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Corporate Services</b>	<b>724</b>	<b>737</b>	<b>750</b>	<b>763</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>368</b>	<b>375</b>	<b>381</b>	<b>388</b>
Female	159	162	165	168
Male	209	213	217	220
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Economic Development</b>	<b>368</b>	<b>375</b>	<b>381</b>	<b>388</b>
<b>ENGINEERING</b>				
<b>Permanent - Full time</b>	<b>6,346</b>	<b>6,457</b>	<b>6,570</b>	<b>6,685</b>
Female	118	120	123	125
Male	6,228	6,337	6,448	6,561
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>62</b>	<b>63</b>	<b>64</b>	<b>65</b>
Female	0	0	0	0
Male	62	63	64	65
Self-described gender	0	0	0	0
<b>Total Engineering</b>	<b>6,408</b>	<b>6,520</b>	<b>6,635</b>	<b>6,751</b>

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>GOVERNANCE</b>				
<b>Permanent - Full time</b>	<b>1,077</b>	<b>1,096</b>	<b>1,115</b>	<b>1,1135</b>
Female	835	850	865	880
Male	242	246	250	255
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>133</b>	<b>135</b>	<b>138</b>	<b>140</b>
Female	133	135	138	140
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Governance</b>	<b>1,210</b>	<b>1,231</b>	<b>1,253</b>	<b>1,275</b>
<b>RECREATION, CULTURE AND LEISURE</b>				
<b>Permanent - Full time</b>	<b>250</b>	<b>255</b>	<b>259</b>	<b>264</b>
Female	250	255	259	264
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>318</b>	<b>324</b>	<b>329</b>	<b>335</b>
Female	204	208	212	215
Male	114	116	118	120
Self-described gender	0	0	0	0
<b>Total Recreation, Culture and Leisure</b>	<b>569</b>	<b>579</b>	<b>589</b>	<b>599</b>
<b>REGULATORY SERVICES</b>				
<b>Permanent - Full time</b>	<b>676</b>	<b>688</b>	<b>700</b>	<b>712</b>
Female	109	111	113	115
Male	567	577	587	597
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Regulatory Services</b>	<b>676</b>	<b>688</b>	<b>700</b>	<b>712</b>
<b>WASTE AND ENVIRONMENT</b>				
<b>Permanent - Full time</b>	<b>308</b>	<b>313</b>	<b>319</b>	<b>325</b>
Female	132	134	137	139
Male	176	179	182	185
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Female	0	0	0	0
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Waste and Environment</b>	<b>308</b>	<b>313</b>	<b>319</b>	<b>325</b>
<b>Capitalised labour</b>	<b>1,733</b>	<b>961</b>	<b>978</b>	<b>995</b>
<b>TOTAL STAFF COST</b>	<b>13,126</b>	<b>12,554</b>	<b>12,774</b>	<b>12,997</b>

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>COMMUNITY SERVICES</b>				
<b>Permanent - Full time</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>
Female	4.4	3.0	3.0	3.0
Male	3.0	3.0	3.0	3.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>20.9</b>	<b>13.4</b>	<b>13.4</b>	<b>13.4</b>
Female	20.4	12.9	12.9	12.9
Male	0.5	0.5	0.5	0.5
Self-described gender		0.0	0.0	0.0
<b>Total Community Services</b>	<b>28.4</b>	<b>20.9</b>	<b>20.9</b>	<b>20.9</b>
<b>CORPORATE SERVICES</b>				
<b>Permanent - Full time</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
Female	5.0	5.0	5.0	5.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>
Female	0.4	0.4	0.4	0.4
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate Services</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>	<b>5.4</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Female	1.0	1.0	1.0	1.0
Male	2.0	2.0	2.0	2.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Female	0.0	0.0	0.0	0.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>ENGINEERING</b>				
<b>Permanent - Full time</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>	<b>68.0</b>
Female	1.0	1.0	1.0	1.0
Male	67.0	67.0	67.0	67.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>
Female	0.0	0.0	0.0	0.0
Male	0.7	0.7	0.7	0.7
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Engineering</b>	<b>68.7</b>	<b>68.7</b>	<b>68.7</b>	<b>68.7</b>



	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>GOVERNANCE</b>				
<b>Permanent - Full time</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
Female	5.0	5.0	5.0	5.0
Male	2.0	2.0	2.0	2.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
Female	1.5	1.5	1.5	1.5
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Governance</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>
<b>RECREATION, CULTURE AND LEISURE</b>				
<b>Permanent - Full time</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
Female	2.0	1.0	1.0	1.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>
Female	2.2	2.2	2.2	2.2
Male	1.3	1.3	1.3	1.3
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Recreation, Culture and Leisure</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>
<b>REGULATORY SERVICES</b>				
<b>Permanent - Full time</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
Female	1.0	1.0	1.0	1.0
Male	5.0	5.0	5.0	5.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Female	0.0	0.0	0.0	0.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Regulatory Services</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>WASTE AND ENVIRONMENT</b>				
<b>Permanent - Full time</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Female	1.0	1.0	1.0	1.0
Male	2.0	2.0	2.0	2.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Permanent - Part time</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Female	0.0	0.0	0.0	0.0
Male	0.0	0.0	0.0	0.0
Self-described gender	0.0	0.0	0.0	0.0
<b>Total Waste and Environment</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>TOTAL STAFF NUMBERS</b>	<b>128.5</b>	<b>121.0</b>	<b>121.0</b>	<b>121.0</b>

# 4. NOTES TO THE FINANCIAL STATEMENTS

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

## 4.1 COMPREHENSIVE INCOME STATEMENT

### 4.1.1 Rates and Charges

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

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

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

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

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

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

	2021/22 \$'000	2022/23 \$'000	Variance \$'000	Change %
*General rates	11,347	11,542	195	1.72%
*Municipal charge	389	398	9	2.22%
Waste management charge	1,239	1,279	40	3.21%
Supplementary rates and rate adjustments	(2)	-	2	(100.00%)
Revenue in lieu of rates	85	100	15	17.65%
<b>Total Rates and charges</b>	<b>13,058</b>	<b>13,319</b>	<b>261</b>	<b>2.00%</b>

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

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

Type or class of land	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change %
General rate for rateable residential properties	0.005418	0.003874	(28.50%)
General rate for rateable commercial properties	0.005418	0.003874	(28.50%)
General rate for rateable farm properties	0.003386	0.002421	(28.50%)

These rates in the dollar are indicative only and may be subject to minor variation in order to ensure that Council's rates comply with the Victorian government's Fair Go Rates System.

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Variance \$'000	Change %
Residential	2,084	<b>1,754</b>	(330)	(15.82%)
Commercial	319	<b>282</b>	(37)	(11.56%)
Farm	8,945	<b>9,507</b>	562	6.28%
<b>Total amount to be raised by general rates</b>	<b>11,347</b>	<b>11,542</b>	195	1.72%

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Variance \$'000	Change %
Residential	3,393	<b>3,415</b>	22	0.65%
Commercial	456	<b>454</b>	(2)	(0.44%)
Farm	3,123	<b>3,141</b>	18	0.58%
<b>Total number of assessments</b>	<b>6,972</b>	<b>7,010</b>	38	0.55%

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

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Variance \$'000	Change %
Residential	384,846	<b>452,787</b>	67,941	17.65%
Commercial	58,872	<b>72,772</b>	13,900	23.61%
Farm	2,643,262	<b>3,926,719</b>	1,283,457	48.56%
<b>Total value of land</b>	<b>3,086,981</b>	<b>4,452,278</b>	1,365,298	44.23%

**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 2021/22 \$	Per Rateable Property 2022/23 \$	Change \$'000	Change %
Municipal charge	77.70	<b>79.06</b>	1.36	1.75%

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Variance \$'000	Change %
Municipal charge	389	<b>398</b>	9	2.22%

**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 2021/22 \$	Per Rateable Property 2022/23 \$	Change \$	Change %
<i>Kerbside Collection</i>				
Residential - 80lt bin	144.43	<b>146.96</b>	2.53	1.75%
Residential - 120lt bin	200.51	<b>204.02</b>	3.51	1.75%
Residential - 240lt bin	390.26	<b>397.09</b>	6.83	1.75%
Other - 80lt bin	144.43	<b>146.96</b>	2.53	1.75%
Other - 120lt bin	200.51	<b>204.02</b>	3.51	1.75%
Other - 240lt bin	390.26	<b>397.09</b>	6.83	1.75%
<i>Recycling Collection</i>				
Residential	140.55	<b>143.01</b>	2.46	1.75%
Other	140.55	<b>143.01</b>	2.46	1.75%

**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 2021/22 \$	Per Rateable Property 2022/23 \$	Change \$'000	Change %
Kerbside Collection	805	<b>830</b>	24	3.04%
Recycling Collection	434	<b>449</b>	15	3.52%
<b>Total</b>	<b>1,239</b>	<b>1,279</b>	<b>40</b>	<b>3.21%</b>

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

Type of Charge	2021/22 \$'000	2022/23 \$'000	Change \$'000	Change %
Rates and charges	11,347	<b>11,542</b>	195	1.72%
Municipal charge	389	<b>398</b>	9	2.22%
Kerbside collection	805	<b>830</b>	25	3.05%
Recycling collection	434	<b>449</b>	15	3.52%
Windfarms in lieu of rates	85	<b>100</b>	15	17.65%
Supplementary rates and rate adjustments	(2)	-	2	(100.00%)
<b>Total Rates and charges</b>	<b>13,058</b>	<b>13,319</b>	<b>261</b>	<b>2.00%</b>

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

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

	2021/22	2022/23
Total Rates	11,565,664	11,736,593
Number of rateable properties	6,972	7,010
Base Average Rate	1,659	1,674
Maximum Rate Increase (set by the State Government)	<b>1.50%</b>	<b>1.75%</b>
Capped Average Rate	1,683	1,704
Maximum General Rates and Municipal Charges Revenue	11,738,958	11,941,983
Budgeted General Rates and Municipal Charges Revenue	11,737,070	11,940,751
Budgeted Supplementary Rates	(8,000)	-
Budgeted Total Rates and Municipal Charges Revenue	11,729,070	11,940,751

#### 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 (2022/23: estimated \$0 and 2021/22: \$2,000)
- 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 0.003874% (0.005418 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.002421% (0.003386 cents in the dollar of CIV) for all rateable farming properties.

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

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

##### *Residential and Commercial land*

Residential land is any land, which is:

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

Commercial land is any land, which is:

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

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

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



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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 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 2021/22 financial year.

### 4.1.2 Statutory fees and fines

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Animal fees	60	36	(24)	(40.00%)
Building fees	61	53	(7)	(12.03%)
Town planning fees	30	42	12	38.72%
Other fees	40	12	(28)	(70.11%)
<b>Total Statutory fees and fines</b>	<b>191</b>	<b>143</b>	<b>(48)</b>	<b>(25.06%)</b>

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

Statutory fees and fines revenue for 2022/23 are expected to decrease by \$48,000 due mainly to review of the animal fee and the leasing out of the Warracknabeal Leisure Centre gymnasium.

### 4.1.3 User fees

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Aged and health services	146	160	15	10.20%
Meals on wheels	144	117	(27)	(18.81%)
Leisure centre and recreation	1	18	17	1700.00%
Caravan parks	195	250	55	28.41%
Waste management	76	79	3	3.42%
Rents	73	76	3	4.26%
Livestock exchange	98	90	(8)	(7.98%)
Kindergartens	13	75	63	500.00%
Vic Roads	8	10	2	26.77%
Other	75	67	(8)	(10.81%)
<b>Total user fees</b>	<b>828</b>	<b>943</b>	<b>114</b>	<b>13.82%</b>

User fees related 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 costs associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees are expected to increase by 13.82% to \$943,000.

#### 4.1.4 Grants

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

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
<i>Grants were received in respect of the following:</i>				
Summary of grants				
Commonwealth funded grants	12,944	10,037	(2,907)	(22.46%)
State funded grants	7,918	5,948	(1,971)	(24.89%)
<b>Total grants received</b>	<b>20,863</b>	<b>15,985</b>	<b>(4,878)</b>	<b>(23.38%)</b>
<b>(A) OPERATING GRANTS</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	8,919	5,995	(2,924)	(32.79%)
Meals on Wheels	121	123	2	1.50%
General home care	834	457	(376)	(45.15%)
Other	427	43	(385)	(90.05%)
<b>Total Recurrent - Commonwealth Government</b>	<b>10,301</b>	<b>6,617</b>	<b>(3,684)</b>	<b>(35.76%)</b>
<b>Recurrent - State Government</b>				
Aged care	18	107	88	479.64%
Youth	69	36	(34)	(48.55%)
Preschool	1,120	1,131	11	1.01%
Maternal and child health	330	372	43	13.03%
Sustainability	101	104	3	2.56%
Other	4,613	784	(3,829)	(83.00%)
<b>Total Recurrent - State Government</b>	<b>6,251</b>	<b>2,533</b>	<b>(3,718)</b>	<b>(59.47%)</b>
<b>Total recurrent grants</b>	<b>16,552</b>	<b>9,151</b>	<b>(7,402)</b>	<b>(44.72%)</b>
<b>TOTAL OPERATING GRANTS</b>	<b>16,552</b>	<b>9,151</b>	<b>(7,402)</b>	<b>(44.72%)</b>
<b>(B) CAPITAL GRANTS</b>				
<b>Recurrent - Commonwealth Government</b>	1,322	1,320	(2)	(0.15%)
Roads to recovery	1,321	2,100	779	58.95%
<b>Total Recurrent - Commonwealth Government</b>	<b>2,643</b>	<b>3,420</b>	<b>777</b>	<b>29.39%</b>
<b>Total recurrent grants</b>	<b>2,643</b>	<b>3,420</b>	<b>777</b>	<b>29.39%</b>

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
<b>Non-recurrent - State Government</b>				
Buildings	465	400	(65)	(14.04%)
Roads	13	-	(13)	(100.00%)
Other	1,189	3,014	1,825	153.49%
<b>Total non-recurrent grants - State Government</b>	<b>1,667</b>	<b>3,414</b>	<b>1,747</b>	<b>104.79%</b>
<b>Total non-recurrent grants</b>	<b>1,667</b>	<b>3,414</b>	<b>3,494</b>	<b>209.59%</b>
<b>Total capital grants</b>	<b>4,310</b>	<b>6,834</b>	<b>2,524</b>	<b>58.55%</b>
<b>Total Grants</b>	<b>20,863</b>	<b>15,985</b>	<b>(4,878)</b>	<b>(23.38%)</b>

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services ratepayers. Overall the level of operating grants has decreased by 44.72% or \$7.402 million due mainly to 75% of the Financial Assistance Grants for 2022/23 being paid in advance.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. Overall the level of capital grants has increased by 58.55% or \$2.524 million for 2022/23.

#### 4.1.5 Contributions

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Monetary	205	122	(83)	(40.73%)
<b>Total contributions</b>	<b>205</b>	<b>122</b>	<b>(83)</b>	<b>(40.73%)</b>

Contributions includes monies received from community groups for projects. This has decreased due mainly to the completion of community projects at Beulah and Brim recreation reserves.

#### 4.1.6 Other income

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Interest	80	73	(7)	(8.21%)
Private use vehicle reimbursements	43	40	(3)	(6.43%)
Legal costs recovered	45	30	(16)	(34.44%)
Insurance recoupment	179	-	(179)	(100.00%)
Recycling	35	38	3	8.57%
Other	46	21	(25)	(54.79%)
<b>Total other income</b>	<b>428</b>	<b>201</b>	<b>(227)</b>	<b>(52.93%)</b>

Other income includes private use vehicle reimbursements, recycling, interest revenue from rates and investments.

#### 4.1.7 Employee costs

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Wages and salaries	8,468	9,442	974	11.50%
WorkCover	174	181	7	4.19%
Superannuation	828	930	102	12.32%
Councillor allowances	220	228	8	3.67%
Conferences & training	175	152	(23)	(13.25%)
Travel	80	106	26	32.64%
Uniform & PPE	64	73	10	15.33%
Redundancies	-	276	276	0.00%
Other	94	6	(88)	(93.87%)
<b>Total employee costs</b>	<b>10,102</b>	<b>11,393</b>	<b>1,292</b>	<b>12.79%</b>

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 12.79% or \$1.292 million compared to 2021/22. This increase relates to increased number in the number of permanent staff from labour hire, projected annual enterprise agreement increases and movement between levels within wage bands. Also includes a provision for redundancies at the end of the Commonwealth Home Support Program contract on 30 June 2023

#### 4.1.8 Materials and services

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Contractors	4,949	4,341	(608)	(12.28%)
Consultants	367	1,088	721	196.47%
Building maintenance	106	65	(42)	(39.18%)
Ground maintenance	18	21	3	16.82%
Cost of meals on wheels	200	192	(8)	(4.07%)
Equipment maintenance	471	581	110	23.40%
Information technology and equipment	574	365	(210)	(36.53%)
External plant hire	332	128	(203)	(61.32%)
Internal plant hire	(794)	(1,034)	(240)	30.22%
Fuel	706	850	144	20.41%
Materials	522	746	224	42.87%
Motor Vehicles	75	195	120	161.46%
Telecommunications	78	114	36	46.49%
Utilities - Gas	6	6	0	0.31%
Utilities - Power	139	183	44	31.82%
Utilities - Water	89	102	13	14.55%
General maintenance	34	-	(34)	(100.00%)
Other	43	6	(37)	(86.09%)
<b>Total materials and services</b>	<b>7,914</b>	<b>7,948</b>	<b>34</b>	<b>0.43%</b>

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 0.45% or \$36,000 compared to 2021-22.

The increase in consultants includes the provision of building services, compiling master plans for recreation facilities, early years, tourism and marketing. Allowance has also been made for the use of consultants for architects and legal advice. Contractors have decreased due to the completion of the Brim and Beulah Recreation Projects and also the reduction in the use of labour hire.

#### 4.1.9 Depreciation

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Property	489	496	7	1.49%
Plant & equipment	759	951	192	25.27%
Infrastructure	4,241	4,062	(179)	(4.23%)
<b>Total depreciation</b>	<b>5,489</b>	<b>5,509</b>	<b>20</b>	<b>0.36%</b>

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 \$20,000 is due to the effect of assets related to the capital works program having a full year effect of depreciation.

#### 4.1.10 Contributions and donations

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Recreation Reserves	175	177	2	1.31%
Swimming Pools	252	253	1	0.20%
Economic Development	121	146	25	20.30%
Community Halls	41	41	1	1.25%
Community Groups	96	104	9	9.04%
Weir Pools	36	37	1	2.55%
Other	-	6	6	0.00%
<b>Total contributions and donations</b>	<b>721</b>	<b>764</b>	<b>43</b>	<b>5.92%</b>

All recreation reserves, swimming pools, community halls, progress associations and weir pools have received an annual increase in funding of 1.75% for the 2022/23 financial year. Community groups contributions have increased in 2022/23 due to contributions towards the Minyip cabin project and the Murtoa Silo Art project. Covid funding had been received during 2021/22 to assist community organisations in the recovery from the impact of Covid.

#### 4.1.11 Amortisation - Right of use assets

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Right of use assets	155	160	5	3.23%
<b>Total amortisation - right of use assets</b>	<b>155</b>	<b>160</b>	<b>5</b>	<b>3.23%</b>

#### 4.1.12 Other expenses

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Advertising	92	60	(32)	(34.94%)
Bank Fees and charges	33	34	1	4.42%
External auditors remuneration	33	35	2	5.74%
Internal auditors remuneration	13	34	21	170.67%
Insurances	739	697	(43)	(5.79%)
Legal costs	134	149	15	11.12%
Meeting expenses	21	21	0	1.90%
Operating lease rentals	443	39	(404)	(91.11%)
Motor vehicle registrations	123	221	98	80.17%
Postage and freight	20	30	10	48.00%
Printing and stationery	72	57	(15)	(20.90%)
Subscriptions	145	170	26	17.68%
Other	4	6	2	55.72%
<b>Total other expenses</b>	<b>1,872</b>	<b>1,554</b>	<b>(318)</b>	<b>(16.98%)</b>

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

### 4.2 BALANCE SHEET

#### 4.2.1 Assets

**Current assets (\$5.71 million decrease) and Non-current assets (\$10.01 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 \$5.51 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 \$283,000 over the budget period as no large accounts are expected to be raised for grants in 2022-23.

#### 4.2.2 Liabilities

**Current liabilities (\$100,000 increase) and Non-current liabilities (\$417,000 increase).**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase slightly due mainly to the new loan that will be drawn down in 2022/23.

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 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Amount borrowed as at 30 June of the prior year	-	-	450	400	350
Amount proposed to be borrowed	-	500	-	-	-
Amount projected to be redeemed	-	(50)	(50)	(50)	(50)
<b>Amount of borrowings as at 30 June</b>	<b>-</b>	<b>450</b>	<b>400</b>	<b>350</b>	<b>300</b>

### 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 2021/22 \$'000	Budget 2022/23 \$'000
<b>Right-of-use assets</b>		
Vehicles	1,272	1,300
<b>Total right-of-use assets</b>	<b>1,272</b>	<b>1,300</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and equipment	343	354
<b>Total current lease liabilities</b>	<b>343</b>	<b>354</b>
<b>Non-current lease liabilities</b>		
Plant and equipment	447	450
<b>Total non-current lease liabilities</b>	<b>447</b>	<b>450</b>
<b>Total lease liabilities</b>	<b>790</b>	<b>804</b>

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 reserve is a small infrastructure fund for aerodromes. No variation is expected in 2022/23.

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

Equity is the accumulated surplus in the value of all net assets less specific reserve allocation and revaluations that have been 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 2022/23 budget for net cash provided by operating activities is \$77,000 more than the forecast in 2021/22.

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 principal 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 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Property	1,470	3,701	2,231	151.76%
Plant & equipment	1,355	1,383	28	2.07%
Infrastructure	8,451	7,645	(806)	(9.53%)
<b>Total</b>	<b>11,276</b>	<b>12,729</b>	<b>1,453</b>	<b>12.89%</b>

	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
Property	<b>3,701</b>	3,378	146	177	1,547	500	500	1,154
Plant & equipment	<b>1,383</b>	63	-	1,320	7	6	-	1,370
Infrastructure	<b>7,645</b>	534	2,972	4,139	5,178	-	-	2,467
<b>Total</b>	<b>12,729</b>	<b>3,975</b>	<b>3,118</b>	<b>5,636</b>	<b>6,732</b>	<b>506</b>	<b>500</b>	<b>4,991</b>

4.5.2 Current Budget

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
<u>PROPERTY</u>								
<b>Buildings</b>								
Murtoa Depot - Sheds	\$200	\$200						\$200
Murtoa Depot - Fence	\$40			\$40				\$40
Hopetoun Depot - Sign Shed	\$40	\$40						\$40
Warracknabeal Depot - Office (Extra)	\$100	\$100						\$100
Warracknabeal Livestock Exchange - 2nd Ramp	\$75		\$75					\$75
Warracknabeal Lions Park Public Amenities - Building works	\$25			\$25				\$25
Warracknabeal Technical Office - Finalise Renovation	\$20			\$20				\$20
Warracknabeal Technical Office - Security (Swipe Cards)	\$17	\$17						\$17
Warracknabeal Main Office - Security (Swipe Cards)	\$35	\$35						\$35
Warracknabeal Library - Security (Swipe Cards)	\$12	\$12						\$12
Murtoa Childcare Centre – New Portable Building	\$440	\$440						\$440
Woomelang Units	\$500	\$500				\$250	\$250	
Murtoa Units	\$500	\$500				\$250	\$250	
Warracknabeal Library - Carpet	\$12			\$12				\$12
Rupanyup Library - Building Works	\$80			\$80				\$80
Hopetoun Scout Hall - Air conditioning	\$18	\$18						\$18
Hopetoun Bowling Club - Construction of Amphitheatre (On Old Green)	\$80	\$80			\$60			\$20
<b>TOTAL BUILDINGS</b>		\$2,194	\$75	\$152	\$60	\$500	\$500	\$1,134

CAPITAL WORKS AREA		Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
<u>PLANT AND EQUIPMENT</u>									
<b>Plant &amp; Equipment</b>									
Works Plant - Grader		\$350			\$350				\$350
Works Plant - Truck		\$400			\$400				\$400
Works Plant - Tractor		\$200			\$200				\$200
Works Plant - Motor Vehicles		\$250			\$250				\$250
Works Plant - Drainage Camera & Pipe Cleaner		\$10							\$10
<b>TOTAL PLANT &amp; EQUIPMENT</b>		<b>\$1,210</b>	<b>\$10</b>	<b>-</b>	<b>\$1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,210</b>
<b>Library Collection</b>									
Library Books		\$27	\$27			\$7			\$20
<b>TOTAL LIBRARY COLLECTION</b>		<b>\$27</b>	<b>\$27</b>	<b>-</b>	<b>\$-</b>	<b>\$7</b>	<b>-</b>	<b>-</b>	<b>\$20</b>
<b>Information Technology</b>									
Information Technology - Hardware (Replacement of Laptops Etc)		\$120			\$120				\$120
Information Technology - Drone		\$4	\$4						\$4
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>\$124</b>	<b>\$4</b>	<b>-</b>	<b>\$120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$124</b>
<b>TOTAL PLANT &amp; EQUIPMENT</b>		<b>\$1,361</b>	<b>\$41</b>	<b>-</b>	<b>\$1,320</b>	<b>\$7</b>	<b>-</b>	<b>-</b>	<b>\$1,354</b>

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Project Cost \$'000		New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000	
<u>INFRASTRUCTURE</u>									
<b>Recreation</b>									
	Warracknabeal Leisure Centre - Basketball Backboards	\$80		\$80				\$80	
	Warracknabeal Leisure Centre - Rust Removal On Outside Steel Supports	\$25		\$25				\$25	
	Woomelang Bowling Club - New Synthetic (Council Contribution)	\$80	\$80					\$80	
	<b>TOTAL RECREATION</b>	<b>\$185</b>	<b>\$80</b>	<b>\$105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$185</b>	
<b>Other</b>									
	Murtoa Rabi Park - Rumble at Rabi Park Project	\$89		\$89				\$89	
	Hopetoun Aerodrome – Fencing	\$145	\$145		\$135			\$10	
	Traffic Control - Boundry Signage Posts, Fittings & Installation (Signs Purchased in 2021/22)	\$45	\$45					\$45	
	Streetscapes	\$100						\$100	
	<b>TOTAL OTHER</b>	<b>\$379</b>	<b>\$190</b>	<b>\$89</b>	<b>\$135</b>	<b>-</b>	<b>-</b>	<b>\$244</b>	

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000	
<b>Roads</b>									
Gravel Resheets									
<b>Southern Gravel Resheets</b>									
	\$20			\$20	\$20				
	\$30			\$30	\$30				
	\$17			\$17	\$17				
	\$30			\$30	\$30				
	\$45			\$45				\$45	
	\$22			\$22				\$22	
	\$34			\$34	\$34				
	\$25			\$25	\$25				
	\$36			\$36	\$36				
	\$3			\$3	\$3				
	\$6			\$6	\$6				
	\$41			\$41	\$41				
	\$58			\$58				\$58	
	\$58			\$58	\$58				
<b>Total Southern Gravel Resheets</b>		<b>-</b>	<b>-</b>	<b>\$425</b>	<b>\$300</b>	<b>-</b>	<b>-</b>	<b>\$125</b>	
<b>Central Gravel Resheets</b>									
	\$39			\$39	\$39				
	\$58			\$58	\$58				
	\$58			\$58	\$58				
	\$8			\$8	\$8				
	\$26			\$26	\$26				
	\$11			\$11	\$11				
	\$75			\$75	\$75				
	\$25			\$25	\$25				
	\$58			\$58	\$58				



CAPITAL WORKS AREA	Project Cost \$'000	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
Central Gravel Resheets Cont...								
Walders Road	\$48			\$48	\$48			
Total Central Gravel Resheets	\$406	-	-	\$406	\$406	-	-	-
Northern Gravel Resheets								
Barnes Street	\$2			\$2	\$2			
Boundary Road 2	\$33			\$33	\$33			
Brentwood West Road	\$17			\$17	\$17			
Brikkle Road	\$8			\$8	\$8			
Cambacanya Road (Project brought forward from 2021/22)	\$93			\$93	\$93			
Fred Frankels Road (Project brought forward from 2021/22)	\$72			\$72	\$72			
Kellys Road	\$15			\$15	\$15			
Wathe Reserve	\$19			\$19	\$19			
Maroskis Road	\$29			\$29	\$29			
Desert Road	\$60			\$60	\$60			
Burroin Road	\$48			\$48	\$48			
Total Northern Gravel Resheets	\$396	-	-	\$396	\$396	-	-	-
TOTAL GRAVEL RESHEETS								
	\$1,227	-	-	\$1,227	\$1,102	-	-	\$125
Hot Mix								
Scott Street Roundabout, Warracknabeal	\$61			\$61	\$61			
Breen Street, Murtoa	\$15			\$15	\$15			
Line Marking, Traffic Management, Site Establishment	\$8			\$8	\$8			
Total Hot Mix	\$84	-	-	\$84	\$84	-	-	-

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
<b>Shoulder Resheets</b>								
Goyura East School Bus Route	\$105			\$105	\$105			
Aubrey Road	\$130			\$130	\$130			
Rosebery Rainbow Road	\$104			\$104	\$104			
Rupanyup Road	\$85			\$85	\$85			
Boyds Road	\$27			\$27	\$27			
Banyena Pimpinio Road	\$153			\$153	\$153			
Lascelles West Road	\$59			\$59	\$59			
Lah West Road	\$51			\$51	\$51			
Galaquil East Road	\$60			\$60	\$60			
Nandaly Tempy Road	\$51			\$51	\$51			
Dimboola Minyip Road	\$79			\$79	\$79			
Minyip Rich Avon Road	\$57			\$57	\$57			
Turriff West Road	\$38			\$38	\$38			
<b>Total Shoulder Resheets</b>	<b>\$999</b>	<b>-</b>	<b>-</b>	<b>\$999</b>	<b>\$999</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rehabilitations</b>								
<b>Rural Rehabilitation</b>								
Hopetoun Yaapeet Road	\$284		\$284					\$284
Sheep Hills Warracknabeal Road	\$166		\$166					\$166
Watchem Warracknabeal Road	\$264		\$264		\$264			
Coorong Swamp Road	\$256			\$256	\$256			
Aubrey Road	\$236		\$236		\$236			
Warranooke Road	\$192		\$192		\$192			
Brim West Road	\$71			\$71	\$71			
Sheep Hills Intersection	\$65		\$65		\$65			
Dimboola Minyip Road	\$73		\$73					\$73
Banyena Pimpinio Road	\$425		\$425		\$425			

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
Banyena Pimpinio Road	\$68		\$68					\$68
Banyena Pimpinio Road	\$83		\$83					\$83
<b>Total Rural Rehabilitation</b>	<b>\$2,183</b>	<b>-</b>	<b>\$1,856</b>	<b>\$327</b>	<b>\$1,509</b>	<b>-</b>	<b>-</b>	<b>\$674</b>
<b>Urban Rehabilitation</b>								
Toole Street	\$21		\$21					\$21
Westcott Avenue	\$56		\$56		\$56			
R Learmonth Road	\$231			\$231	\$231			
<b>Total Urban Rehabilitation</b>	<b>\$308</b>	<b>-</b>	<b>\$77</b>	<b>\$231</b>	<b>\$287</b>	<b>-</b>	<b>-</b>	<b>\$21</b>
<b>TOTAL REHABILITATION</b>	<b>\$2,491</b>	<b>-</b>	<b>\$1,933</b>	<b>\$558</b>	<b>\$1,796</b>	<b>-</b>	<b>-</b>	<b>\$695</b>
<b>Footpaths</b>								
Request made Bitumen Path from Bowling Club Bridge to Craig Ave - Woodbine	\$16		\$16		16			
Austin Street	\$74		\$74		74			
Scott Street	\$48		\$48		48			
Werrigar Street	\$16		\$16		16			
Lake Street	\$32		\$32		32			
Lyle Street	\$38		\$38		38			
Woolcock Street	\$20		\$20		20			
<b>Total Footpaths</b>	<b>\$244</b>	<b>-</b>	<b>\$244</b>	<b>-</b>	<b>\$244</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reseals</b>								
<b>Urban Reseal</b>								
Cutya Lane	\$7			\$7	\$7			
Tobin Street	\$12			\$12	\$12			
Sutcliffe Street	\$12			\$12	\$12			
Anderson Street	\$31			\$31	\$31			

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
Scott Street	\$59			\$59	\$59			
<b>Total Urban Reseal</b>	<b>\$121</b>	-	-	<b>\$121</b>	<b>\$121</b>	-	-	-
<b>Rural Reseal</b>								
Sheep Hills Minyip Road	\$43			\$43	\$43			
Cemetery Road	\$34			\$34	\$34			
<b>Total Rural Reseal</b>	<b>\$77</b>	-	-	<b>\$77</b>	<b>\$77</b>	-	-	-
<b>TOTAL RESEALS</b>	<b>\$198</b>	-	-	<b>\$198</b>	<b>\$198</b>	-	-	-
<b>Kerbing</b>								
Carroll Street	\$60			\$60	\$60			
Conran Street	\$63			\$63				\$63
Jamouneau Street	\$55			\$55	\$55			
Bowman Street	\$63			\$63	\$63			
Duncan Street	\$38			\$38	\$38			
<b>Total Kerbing</b>	<b>\$279</b>	-	-	<b>\$279</b>	<b>\$216</b>	-	-	<b>\$63</b>
<b>Stabilisation</b>								
Various Roads Section	\$50			\$50				\$50
<b>Total Stabilisation</b>	<b>\$50</b>	-	-	<b>\$50</b>	-	-	-	<b>\$50</b>
<b>Drainage</b>								
Beulah	\$50		\$50					\$50
<b>Total Drainage</b>	<b>\$50</b>	-	<b>\$50</b>	-	-	-	-	<b>\$50</b>
<b>TOTAL ROADS</b>	<b>\$5,622</b>	-	<b>\$2,227</b>	<b>\$3,395</b>	<b>\$4,639</b>	-	-	<b>\$983</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>\$6,186</b>	<b>\$100</b>	<b>\$2,497</b>	<b>\$3,589</b>	<b>\$4,774</b>	-	-	<b>\$1,412</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>\$9,741</b>	<b>\$2,083</b>	<b>\$2,572</b>	<b>\$5,086</b>	<b>\$4,841</b>	<b>\$500</b>	<b>\$500</b>	<b>\$3,900</b>

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

CAPITAL WORKS AREA		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
		Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
<u>PROPERTY</u>									
<b>Buildings</b>									
Warracknabeal Caravan Park- Amenities Block		\$313	\$313			\$313			
Hopetoun Caravan Park - Installation of 2 New Cabins		\$152	\$152			\$152			
Hopetoun Caravan Park - Installation of Camp Kitchen		\$35	\$35			\$35			
Lascelles Caravan Park - Powered Sites		\$30	\$30			\$30			
Warracknabeal Caravan Park - Fire Safety Upgrades		\$25	\$25			\$25			
Warracknabeal Caravan Park - Installation of 3 New Cabins		\$246	\$246			\$246			
Warracknabeal Caravan Park - Installation of Camp Kitchen		\$35	\$35			\$35			
Warracknabeal Depot - Office		\$20		\$20					\$20
Warracknabeal Childrens Centre - Facilities Upgrade		\$600	\$600			\$600			
Warracknabeal Livestock Exchange - Upgrades and Fire Design		\$51		\$51		\$51			
<b>Total Buildings</b>		<b>\$1,507</b>	<b>\$1,436</b>	<b>\$71</b>	<b>-</b>	<b>\$1,487</b>	<b>-</b>	<b>-</b>	<b>\$20</b>
<u>PLANT AND EQUIPMENT</u>									
<b>Furniture &amp; Fixtures</b>									
Warracknabeal Childrens Centre - Furniture		\$22	\$22					\$6	\$16
<b>Total Furniture &amp; Fixtures</b>		<b>\$22</b>	<b>\$22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$6</b>	<b>-</b>	<b>\$16</b>
<u>INFRASTRUCTURE</u>									
<b>Recreation</b>									
Hopetoun Swimming Pool - Audit Condition Report & Repairs		\$42			\$42				\$42
Warracknabeal Leisure Centre - Rust removal on outside steel supports		\$20			\$20				\$20
<b>Total Recreation</b>		<b>\$62</b>	<b>-</b>	<b>-</b>	<b>\$62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$62</b>

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
<b>Waste</b>								
Warracknabeal Transfer Station - Hard Waste Shed Extension - West	\$40	\$40						\$40
Warracknabeal Transfer Station	\$394	\$394			\$394			
<b>Total Waste</b>	<b>\$434</b>	<b>\$434</b>	-	-	<b>\$394</b>	-	-	<b>\$40</b>
<b>Kerbing</b>								
Mcdonald Street	\$60			\$60				\$60
Hamilton Street	\$130			\$130				\$130
Mcdonald Street	\$90			\$90				\$90
Scott Street (South End)	\$20			\$20				\$20
Jamouneau Street	\$66			\$66				\$66
Devereux Street	\$100			\$100				\$100
Bowman Street	\$12			\$12				\$12
<b>Total Kerbing</b>	<b>\$478</b>	-	-	<b>\$478</b>	-	-	-	<b>\$478</b>
<b>Footpaths</b>								
Duncan Street	\$10			\$10				\$10
<b>Total Footpaths</b>	<b>\$10</b>	-	-	<b>\$10</b>	-	-	-	<b>\$10</b>
<b>Bridges</b>								
Rosebery Rainbow Road (Culvert)	\$50		\$50					\$50
<b>Total Bridges</b>	<b>\$50</b>	-	<b>\$50</b>	-	-	-	-	<b>\$50</b>
<b>Rural Rehabilitation</b>								
Horsham Lubeck Road	\$425		\$425					\$425
<b>Total Rural Rehabilitation</b>	<b>\$425</b>	-	<b>\$425</b>		-	-	-	<b>\$425</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>\$1,459</b>	<b>\$434</b>	<b>\$475</b>	<b>\$550</b>	<b>\$394</b>	-	-	<b>\$1,065</b>

Works carried forward from the 2021 /22 year

CAPITAL WORKS AREA	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Upgrade \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000	Council Cash \$'000
TOTAL CARRIED FORWARD 2021/22	\$2,988	\$1,892	\$546	\$550	\$1,881	\$6	\$-	\$1,101
TOTAL CAPITAL WORKS	\$12,729	\$3,957	\$3,118	\$5,636	\$6,732	\$506	\$500	\$4,991



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

2023/24	ASSET EXPENDITURE TYPES			FUNDING SOURCES				Council Cash \$'000
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Borrowings \$'000
<b>Property</b>								
Land	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>								
Heritage Buildings	200	0	200	0	200	0	0	200
	100	0	0	100	100	0	0	100
<b>Total Buildings</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>
<b>TOTAL PROPERTY</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	1,200	0	1,200	0	1,200	0	0	1,200
Fixtures, fittings and furniture	5	0	5	0	5	0	0	5
Computers and telecommunications	50	0	50	0	50	0	0	50
Library books	27	0	27	0	27	7	0	20
<b>Total Plant and Equipment</b>	<b>1,282</b>	<b>0</b>	<b>1,282</b>	<b>0</b>	<b>1,282</b>	<b>7</b>	<b>0</b>	<b>1,275</b>
<b>Infrastructure</b>								
Roads	4,000	0	4,000	0	4,000	2,350	0	1,650
Bridges	50	0	50	0	50	0	0	50
Footpaths	200	0	200	0	200	0	0	200
Kerb & channel	100	0	100	0	100	0	0	100
Drainage	50	0	50	0	50	0	0	50
Recreational, leisure and community facilities	200	0	200	0	200	0	0	200
Waste management	50	0	50	0	50	0	0	50
Parks, open space and streetscapes	100	0	100	0	100	0	0	100
Aerodromes	0	0	0	0	0	0	0	0
Other infrastructure	20	0	20	0	20	0	0	20
<b>Total Infrastructure</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>2,350</b>	<b>0</b>	<b>2,420</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>6,352</b>	<b>0</b>	<b>6,252</b>	<b>100</b>	<b>6,352</b>	<b>2,357</b>	<b>0</b>	<b>3,995</b>

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

2024/25	ASSET EXPENDITURE TYPES			FUNDING SOURCES				Council Cash \$'000
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	
Property								
Land	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>	200	0	200	0	200	0	0	0
Heritage Buildings	100	0	0	100	100	0	0	0
<b>Total Buildings</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	1,200	0	1,200	0	1,200	0	0	0
Fixtures, fittings and furniture	5	0	5	0	5	0	0	0
Computers and telecommunications	124	0	124	0	124	0	0	0
Library books	27	0	27	0	27	7	0	0
<b>Total Plant and Equipment</b>	<b>1,356</b>	<b>0</b>	<b>1,356</b>	<b>0</b>	<b>1,356</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>Infrastructure</b>								
Roads	4,000	0	4,000	0	4,000	2,350	0	0
Bridges	50	0	50	0	50	0	0	0
Footpaths	200	0	200	0	200	0	0	0
Kerb & channel	100	0	100	0	100	0	0	0
Drainage	50	0	50	0	50	0	0	0
Recreational, leisure and community facilities	200	0	200	0	200	0	0	0
Waste management	50	0	50	0	50	0	0	0
Parks, open space and streetscapes	100	0	100	0	100	0	0	0
Aerodromes	0	0	0	0	0	0	0	0
Other infrastructure	20	0	20	0	20	0	0	0
<b>Total Infrastructure</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>2,350</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>6,426</b>	<b>0</b>	<b>6,326</b>	<b>100</b>	<b>6,426</b>	<b>2,357</b>	<b>0</b>	<b>0</b>

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

2025/26	ASSET EXPENDITURE TYPES			FUNDING SOURCES				Council Cash \$'000
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	
<b>Property</b>								
Land	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>								
Heritage Buildings	200	0	200	0	200	0	0	200
	100	0	0	100	100	0	0	100
<b>Total Buildings</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>
<b>TOTAL PROPERTY</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>100</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	1,200	0	1,200	0	1,200	0	0	1,200
Fixtures, fittings and furniture	5	0	5	0	5	0	0	5
Computers and telecommunications	50	0	50	0	50	0	0	50
Library books	27	0	27	0	27	0	0	27
<b>Total Plant and Equipment</b>	<b>1,282</b>	<b>0</b>	<b>1,282</b>	<b>0</b>	<b>1,282</b>	<b>0</b>	<b>0</b>	<b>1,282</b>
<b>Infrastructure</b>								
Roads	4,000	0	4,000	0	4,000	2,300	0	1,700
Bridges	50	0	50	0	50	0	0	50
Footpaths	200	0	200	0	200	0	0	200
Kerb & channel	100	0	100	0	100	0	0	100
Drainage	50	0	50	0	50	0	0	50
Recreational, leisure and community facilities	200	0	200	0	200	0	0	200
Waste management	50	0	50	0	50	0	0	50
Parks, open space and streetscapes	100	0	100	0	100	0	0	100
Aerodromes	0	0	0	0	0	0	0	0
Other infrastructure	20	0	20	0	20	0	0	20
<b>Total Infrastructure</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>0</b>	<b>4,770</b>	<b>2,300</b>	<b>0</b>	<b>2,470</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>6,352</b>	<b>0</b>	<b>6,252</b>	<b>100</b>	<b>6,352</b>	<b>2,300</b>	<b>0</b>	<b>4,052</b>

# 5 • FINANCIAL PERFORMANCE INDICATORS

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

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

Indicator	Measure	Notes	Actual 2020/21	Forecast 2021/22	Budget 2022/23	2023/24	2024/25	2025/26	Trend +/-o/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	15%	18%	(15%)	(7%)	(7%)	(8%)	-
<b>Liquidity</b>									
Working capital	Current assets / current liabilities	2	193%	317%	214%	241%	290%	311%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	132%	89%	(4%)	6%	31%	36%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	0.45%	0%	3%	3%	3%	2%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0%	0%	0.38%	0.37%	0.36%	0.35%	o
Indebtedness	Non-current liabilities / own source revenue		6%	6%	9%	9%	8%	8%	o
Asset renewal	Asset renewal expenditure / depreciation	5	129%	158%	159%	103%	101%	97%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	43%	41%	56%	58%	58%	58%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.47%	0.42%	0.30%	0.29%	0.29%	0.29%	o
<b>Efficiency</b>									
Expenditure level	Total expenditure / No. of property assessments		\$3,621	\$3,883	\$3,902	\$3,536	\$3,615	\$3,696	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,835	\$1,880	\$1,900	\$1,935	\$1,971	\$2,008	+

## 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 starting to increase due mainly to the decline in current liabilities.

### 3. Unrestricted Cash

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

### 4. Debt compared to rates

Council will take out a \$500,000 loan in 2022/23 and then continue to reduce debt over the coming years which will reduce the reliance on debt against its annual rate revenue.

### 5. Asset renewal

The percentage indicates the extent of Council's renewals against its depreciation charge (an indication of 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 the extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates that Council will become slightly 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 2022/23.

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

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>GOVERNANCE</b>			
<i><b>Freedom of information</b></i>			
Application fee	Per Application	\$29.60	<b>\$30.60</b>
Search fees	Per hour	\$22.20	<b>\$22.90</b>
<i><b>Hire of Function room (Warracknabeal)</b></i>			
Day (9am to 9pm)		\$100	<b>\$100</b>
Night (after 6pm)		\$110	<b>\$110</b>
Combined		\$200	<b>\$200</b>
<i><b>Photocopying</b></i>			
A4 - black & white	Single sided	\$0.35	<b>\$0.35</b>
Multiple copies	Single sided	\$0.30	<b>\$0.30</b>
A4 - black & white	Double sided	\$0.40	<b>\$0.40</b>
Multiple copies	Double sided	\$0.35	<b>\$0.35</b>
A3 - black & white	Single sided	\$0.55	<b>\$0.55</b>
Multiple copies	Single sided	\$0.45	<b>\$0.45</b>
A3 - black & white	Double sided	\$0.90	<b>\$0.90</b>
Multiple copies	Double sided	\$0.70	<b>\$0.70</b>
A4 - colour photocopying	1 copy	\$1	<b>\$1</b>
A3 - colour photocopying	1 copy	\$2	<b>\$2</b>
<b>FINANCE</b>			
<i><b>Rates Administration</b></i>			
Reprint of Current Rate Notice	Per rate notice	<b>\$12</b>	<b>\$12</b>
Reprint of Previous Rating Year Rates Notice	Per rate notice	<b>\$25</b>	<b>\$25</b>
Property Information for Other Entities (as per their request) <i>Cost covers wages per hour plus postage (excludes GST)</i>		<b>\$81.80</b>	<b>\$81.80</b>
<b>LOCAL LAWS</b>			
<i><b>Animal Registrations</b></i>			
Dog registration - Dangerous or Restricted Breed		\$500	<b>\$500</b>
Dog registration	Not desexed	\$90	<b>\$95</b>
Dog registration	Desexed	\$30	<b>\$31.50</b>
Dog registration - pensioner	Not desexed	\$45	<b>\$47.50</b>
Dog registration - pensioner	Desexed	\$15	<b>\$15.75</b>
Dog registration (working)		\$32	<b>\$35</b>
Dog registration - VCA registered		\$32	<b>\$35</b>
Cat registration	Not desexed	\$85	<b>\$90</b>
Cat registration	Desexed	\$28	<b>\$30</b>

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
Cat registration - pensioner	Not desexed	\$42	\$45
Cat registration - pensioner	Desexed	\$14	\$15
Cat registration - FCC, CFA, DCC registered		\$28	\$30
Replacement of lost tag	Per tag	\$9	\$10
Pound fees - Impounded animal	Per animal	\$100	\$100
Subsequent day release fee (after first day)	Per day	\$20	\$20
Animal surrender fee	Per animal	\$35	\$36
<i>Late payment administration fee (payment not received before 30 April)</i>	Per invoice	\$12	\$12
Domestic Animal Business – Registration flat fee		\$235	\$245
Annual Audit Reinspection Fee for Non Compliance		\$110	\$115
Application fee for Local Law Permits	Per permit	\$55	\$60
<b>General Local Law</b>			
Impounded item release fee	Per item	\$95	\$100
Subsequent day release fee (after first day)	Per item	\$20	\$20
Fire hazard administration fee	Per invoice	\$60	\$60
Unightly land administraion fee	Per invoice	\$60	\$60
<b>Caravan Parks (Warracknabeal, Hopetoun &amp; Murtoa)</b>			
Powered site	Per night	\$25	\$25
Unpowered site	Per night	\$15	\$15
Weekly rate - powered site	6 nights	\$150	\$150
Weekly rate - unpowered site	6 nights	\$90	\$90
Ensuites	Per night	\$35	\$35
More than 2 people accommodating, per night	Per person	\$5	\$5
<b>COMMUNITY SERVICES</b>			
<b>Commonwealth Home Support Program Services</b>			
Domestic Assistance	Per hour	\$8	\$8
Personal Care	Per hour	\$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
"External provider of care (includes respite, personal care, domestic Assistance, home modification & social support individual)"	Per hour	\$58.08	\$58.08
<b>Meals on Wheels</b>			
Delivered Meal – Client Fee	Per meal	\$9.00	\$9
Meal at Centre – Client Fee	Per meal	\$9.50	\$9.50
Delivered Meal & Meal at Centre – External		Full Cost Recovery	Full Cost Recovery
<b>Disabled Parking Permits</b>			
Initial permit	Per permit	no charge	no charge
Replacement permit	Per permit	\$6	\$6
<b>Gopher Hire</b>			
Bond for Hire of Gopher (refundable)	Per item	\$300	\$300



Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>Kindergarten Fees (4 &amp; 3 year old)</b>			
Beulah	Per term	\$195	\$250
Hopetoun	Per term	\$195	\$250
Minyip	Per term	\$195	\$250
Murtoa	Per term	\$195	\$250
Rupanyup	Per term	\$195	\$250
Warracknabeal	Per term	\$195	\$250
<b>ENVIRONMENTAL HEALTH</b>			
Class 1 Food Premises - hospitals, nursing homes, childcare centres	Per item	\$310	\$315
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	Per item	\$250	\$255
Class 3 Food Premises - newsagents, service stations	Per item	\$100	\$110
Non profit organisations and community groups - sporting clubs	Per item	\$85	\$90
Premises with limited operation - pool kiosks, home businesses	Per item	50% fee reduction	50% fee reduction
<b>Street Stalls / Temporary Food Vendor Registrations</b>			
Non profit and community groups - fetes, sausage sizzles, street stalls	Yearly registration	\$20	\$20
Private individuals and businesses - markets, private stalls	Yearly registration	\$50	\$60
<b>Health Act</b>			
Hairdresser / Beauty Parlour/ Skin Penetration	Yearly registration	\$100	\$110
Hairdresser only premises	Yearly registration	\$100	\$110
Premises providing accommodation for 6 or more persons	Yearly registration	\$100	\$110
Tattoo Premises	Yearly registration	\$250	\$255
<b>Environment Protection Act</b>			
Onsite Wastewater System – construct, install or alter		\$300.60	\$315.63
Onsite Wastewater System – minor alteration		\$229.55	\$240.48
<b>Food Act Other Fees</b>			
Transfer/Inspection fee - pre purchase or as a result of non-compliance		\$200	\$200
Transfer registration fee - to new proprietor for the remainder of the registration period		50% of prescribed fee	50% of prescribed fee
Late payment penalty fee		50% of prescribed fee	50% of prescribed fee
Pro rata registration fee - all businesses registering after 30 September		50% of prescribed fee	50% of prescribed fee
<b>LIVESTOCK EXCHANGE</b>			
<b>Sale Yard</b>			
Saleyard levy - inclusive of per head and NLIS fees	Per head	\$1	\$1.10
Stock disposal fee	Per head	-	\$30
Stock holding fee - use of pens for any purpose other than in association with sale day	Per head/day	-	\$0.30
Ear tagging	Per head	-	\$5
<b>CARAVAN PARKS</b>			
Caravan Parks - total number of sites not exceeding 25		17 Fee Units	17 Fee Units
Caravan Parks - total number of sites exceeding 25 - not exceeding 50		34 Fee Units	34 Fee Units
Cabin Hire at Hopetoun & Warracknabeal	Per night	-	\$150

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>ENGINEERING</b>			
<i>Road Reserve Works/Asset Protection Permit Fees</i>			
Road reserve works permit	Per permit	\$105	<b>\$110</b>
Asset protection permit	Per permit	\$55	<b>\$60</b>
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	Per request	-	-
<b>RECREATION</b>			
<i>Leisure Centre Complex Fees</i>			
Badminton User - casual	Per session	\$5	<b>\$5</b>
Squash User - casual	Per session	\$5	<b>\$5</b>
Basketball/Court User - casual	Per session	\$5	<b>\$5</b>
Squash/Table Tennis Membership - 1 month		\$35	<b>\$35</b>
Squash/Table Tennis Membership - 3 months		\$55	<b>\$55</b>
Table Tennis room - Group	Per hour	\$30	<b>\$30</b>
School groups - Public (x3)	Per year	\$800	<b>\$800</b>
School groups - Private	Per year	\$200	<b>\$250</b>
User groups utilising main court area - competition per court	Per hour	\$25	<b>\$25</b>
User groups utilising main court area - training per court	Per hour	\$20	<b>\$20</b>
Small corporate rate (10 or less persons)	Per year	\$750	<b>\$750</b>
Large corporate rate	Per year	\$1,150	<b>\$1,150</b>
<i>Capped annual fees may be negotiated for Sporting Associations &amp; Clubs</i>			
<b>WASTE AND RECYCLING</b>			
<i>Tipping Fees</i>			
General hard waste	Per m3	\$20	<b>\$20</b>
Putrescibles waste	Per m3	\$35	<b>\$35</b>
Household / kitchen waste	240ltr bin	\$11	<b>\$11</b>
Clean green waste	Per m3	\$12	<b>\$12</b>
Timber / wood	Per m3	\$20	<b>\$20</b>
Builders waste / concrete	Per m3	\$50	<b>\$50</b>
Clean concrete - Warracknabeal, Murtoa and Hopetoun	Per m3 / ton	\$50	<b>\$50</b>
Clean fill	-	No charge	<b>No charge</b>
Minimum charge		\$10	<b>\$10</b>
Dead animals	Per animal	\$5	<b>\$5</b>
<i>Tyres</i>			
Light - tyre only	Per item	\$5	<b>\$5</b>
Light - with rim	Per item	\$10	<b>\$10</b>
Medium - tyre only	Per item	\$15	<b>\$15</b>
Medium - with rim	Per item	\$20	<b>\$20</b>
Heavy - tyre only	Per item	\$35	<b>\$35</b>
Heavy - with rim	Per item	\$50	<b>\$50</b>
Tractor - up to 1.5m diameter tyre only	Per item	\$90	<b>\$110</b>

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
Tractor - up to 1.5m diameter with rim	Per item	\$110	<b>\$110</b>
Tractor - over 1.5m diameter tyre only	Per item	\$190	<b>\$190</b>
Tractor - over 1.5m diameter with rim	Per item	\$220	<b>\$220</b>
<b>Recyclables</b>			
Recyclables	Per load	Free if sorted	<b>Free if sorted</b>
E-Waste (Warracknabeal, Hopetoun and Murtoa)	Per item	\$2	<b>\$2</b>
Screens (Warracknabeal, Hopetoun and Murtoa)	Per screen	\$6	<b>\$6</b>
Solar Panels		\$36	<b>\$36</b>
Mattresses		\$40	<b>\$40</b>
Gas cylinders	Per item	\$10	<b>\$10</b>
Lead acid batteries	Per item	\$5	<b>\$5</b>
Grain bags	Per tandem trailer load	\$22	<b>\$22</b>
Grain	-	not accepted	<b>not accepted</b>
Hazardous materials	-	not accepted	<b>not accepted</b>
Prescribed waste	-	not accepted	<b>not accepted</b>
<b>AERODROME</b>			
Aerodrome Hire Charge	Per day	\$200	<b>\$200</b>

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>BUILDING</b>			
Building Lodgement Fee	Per manual application	-	\$55
<b>Dwellings</b>			
New Dwellings up to \$0 to 120,000	Per application	\$1,650	\$1,675
New Dwellings - \$120,001 to \$200,000	Per application	\$1,926	\$1,955
New Dwellings - \$200,001 to \$312,000	Per application	\$2,201	\$2,235
New Dwellings - \$312,001+	Per application	\$2,640	\$2,680
Re-Erection of Dwellings - Security Deposit	Per application	\$5,280	\$5,360
<b>Alterations/Additions/Sheds/Carports/Garages</b>			
Building Works Minor \$0 to \$5,000	Per application	\$395	\$400
Building Works \$5,001 to \$10,000	Per application	\$606	\$615
Building Works \$10,001 to \$20,000	Per application	\$792	\$805
Building Works \$20,001 to \$50,000	Per application	\$1,029	\$1,045
Building Works \$50,001 to \$100,000	Per application	\$1,320	\$1,340
Building Works \$100,001 to \$250,000	Per application	\$1,742	\$1,770
Building Works \$250,001+	Per application	\$value/130 plus levy	\$value/130 plus levy
<b>Swimming Pools (Construction)</b>			
Swimming Pools & Fence - above-ground pool	Per application	\$448	\$455
Swimming Pools & Fence - in-ground pool	Per application	\$870	\$885
<b>Swimming pool and spa registration</b>			
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
<b>Levy Payments</b>			
State Government Levy applies to all development over \$10,000. The Levy is payable directly to the Victorian Building Authority through the Building Permit process. The value of the Levy is 0.128% of the value of the development.			
<b>Commercial Building Work</b>			
Commercial \$0 to \$10,000	per application	\$606	\$615
Commercial \$10,001 to \$20,000	per application	\$760	\$770
Commercial \$20,001 to \$100,000	per application	\$1,478	\$1,500
Commercial \$100,001 to \$250,000	per application	\$value x 0.44% + \$1,953	\$value x 0.44% + \$1,953
Commercial \$250,001 to \$500,000	per application	\$value x 0.25% + \$2,824	\$value x 0.25% + \$2,824

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
Commercial \$500,001+	per application	\$value x 0.25% + \$3,379	\$value x 0.25% + \$3,379
<b>Commercial Building Work Multi Unit</b>			
Units \$0 to \$200,000	per application	\$1,926	\$1,955
Units \$200,001 to \$312,000	per application	\$2,200	\$2,235
Units \$312,001+	per application	\$value/130	\$value/130
<b>Miscellaneous Items</b>			
Fence - building permit	per application	\$370	\$375
Demolitions or Removals \$0 to \$10,000	per application	\$606	\$615
Demolitions or Removals \$10,001+	per application	\$792	\$805
Re-erections of Dwellings - Security Deposit	per dwelling	\$5,278	\$5,360
Extension of time to a permit - 1st request	per application	\$159	\$170
Extension of time to a permit - 2nd request	per application	\$318	\$340
Extension of time to a permit - 3rd request	per application	\$477	\$510
Amended Plans	per application	\$159	\$170
Information Request with Plan copies (includes 306(1))	per application	\$71	\$75
Request for search of Building Permit Plans	per property	\$71	\$75
Amending Building Design or Plans	per application	\$233	\$240
<b>Report &amp; Consent (As per the Building Regulations 2018)</b>			
Maximum street setback (Regulation 73)	per application	19.61 fee units	19.61 fee units
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	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
"Fences and solar access to existing north-facing habitable room windows (Regulation 95)"	per application	19.61 fee units	<b>19.61 fee units</b>
"Fences and overshadowing of recreational private open space (Regulation 96)"	per application	19.61 fee units	<b>19.61 fee units</b>
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)	per application	19.61 fee units	<b>19.61 fee units</b>
Projections beyond the street alignment (Regulation 109)	per application	19.61 fee units	<b>19.61 fee units</b>
Protection of the Public (Regulation 116)	per application	19.9 fee units	<b>19.9 fee units</b>
Building over an easement (Regulation 130)	per application	19.61 fee units	<b>19.61 fee units</b>
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	<b>19.61 fee units</b>
Legal Point of Discharge (Regulation 133)	per application	9.77 fee units	<b>9.77 fee units</b>
Buildings above or below certain public facilities (Regulation 134)	per application	19.61 fee units	<b>19.61 fee units</b>
Building in areas liable to flooding (Regulation 153)	per application	19.61 fee units	<b>19.61 fee units</b>
Construction on designated land or designated works (Regulation 154)	per application	19.61 fee units	<b>19.61 fee units</b>
Application for building permit for demolition (Section 29A)	per application	5.75 fee units	<b>5.75 fee units</b>
<b>Inspections</b>			
Addition Inspection	per inspection	\$155	<b>\$160</b>
Contract Inspection - Foundations, Reinforcement & Finals	per inspection	\$207	<b>\$210</b>
Contract Inspection - Frame	per inspection	\$310	<b>\$315</b>
Building Notices/Orders	per notice	Building Permit Fee + 50%	<b>Building Permit Fee + 50%</b>
ESM Audits	per audit	\$258	<b>\$265</b>
Log Books and prepare plans	per hour	\$103	<b>\$105</b>
Occupancy Permit/Places of Public Entertainment	per application	\$594	<b>\$605</b>
Siting only	per application	\$362	<b>\$370</b>
Pre-purchase of Dwelling Inspections	per inspection	\$750 to \$1000	<b>\$1,000</b>
Defect Reports	per report	\$750 to \$1000	<b>\$1,000</b>
Occupancy Permit (no current one) or Determinations	each	\$517	<b>\$525</b>
Occupancy Permit and Determinations (combined)	each	\$672	<b>\$685</b>
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)	<b>(must not exceed the lesser of - (i) the estimated cost of the building work to which the building permit applies; or \$10,000)</b>
<b>Demolition works</b>			
Where Council is required to demolish fire damaged or unsafe buildings or works where no action has been undertaken through Orders or Notices under the Building Act		Cost incurred by contractor plus 20% administration fees	<b>Cost incurred by contractor plus 20% administration fees</b>

Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>PLANNING FEES</b>			
Planning Lodgement Fee	Per manual application	-	\$55
Application for a planning permit (As per the Planning and Environment (Fees) Regulations 2016)			
Class 1 A permit relating to use of land.	per application	89 fee units	<b>89 fee units</b>
Class 2 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is \$10 000 or less.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 3 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$10 000 but not more than \$100 000.	per application	42.5 fee units	<b>42.5 fee units</b>
Class 4 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$100 000 but not more than \$500 000.	per application	87 fee units	<b>87 fee units</b>
Class 5 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$500 000 but not more than \$1 000 000.	per application	94 fee units	<b>94 fee units</b>
Class 6 A permit to— (a) develop land for a single dwelling per lot; or (b) use and develop land for a single dwelling per lot; or (c) undertake development ancillary to the use of land for a single dwelling per lot— if the estimated cost of development is more than \$1 000 000 but not more than \$2 000 000.	per application	101 fee units	<b>101 fee units</b>
Class 7 A permit that is the subject of a VicSmart application, if the estimated cost of the development is \$10 000 or less.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 8 A permit that is the subject of a VicSmart application, if the estimated cost of the development is more than \$10 000.	per application	29 fee units	<b>29 fee units</b>
Class 9 A permit that is the subject of a VicSmart application to subdivide or consolidate land.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 10 A permit that is the subject of a VicSmart application (other than a class 7, class 8 or class 9 permit).	per application	13.5 fee units	<b>13.5 fee units</b>
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	<b>77.5 fee units</b>
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	<b>104.5 fee units</b>
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	<b>230.5 fee units</b>
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	<b>587.5 fee units</b>
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	<b>1732.5 fee units</b>
Class 16 A permit to develop land if the estimated cost of development is more than \$50,000,000.	per application	3894 fee units	<b>3894 fee units</b>
Class 17 A permit to subdivide an existing building.	per application	89 fee units	<b>89 fee units</b>
Class 18 A permit to subdivide land into 2 lots.	per application	89 fee units	<b>89 fee units</b>
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	<b>89 fee units</b>
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	<b>89 fee units per 100 lots created</b>



Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 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	<b>89 fee units</b>
Class 22 A permit not otherwise provided for in this regulation.	per application	89 fee units	<b>89 fee units</b>
<b><i>Application to amend a permit (As per the Planning and Environment (Fees) Regulations 2016)</i></b>			
Class 1 An amendment to a permit to— (a) change the use of land allowed by the permit; or (b) allow a new use of land.	per application	89 fee units	<b>89 fee units</b>
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	<b>89 fee units</b>
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	<b>13.5 fee units</b>
Class 4 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$10 000 but not more than \$100 000.	per application	42.5 fee units	<b>42.5 fee units</b>
Class 5 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$500 000.	per application	87 fee units	<b>87 fee units</b>
Class 6 An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$500 000.	per application	94 fee units	<b>94 fee units</b>
Class 7 An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is \$10 000 or less.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 8 An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is more than \$10 000.	per application	29 fee units	<b>29 fee units</b>
Class 9 An amendment to a class 9 permit.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 10 An amendment to a class 10 permit.	per application	13.5 fee units	<b>13.5 fee units</b>
Class 11 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is \$100 000 or less.	per application	77.5 fee units	<b>77.5 fee units</b>
Class 12 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$1 000 000.	per application	104.5 fee units	<b>104.5 fee units</b>
Class 13 An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$1 000 000.	per application	230.5 fee units	<b>230.5 fee units</b>
Class 14 An amendment to a class 17 permit.	per application	89 fee units	<b>89 fee units</b>
Class 15 An amendment to a class 18 permit.	per application	89 fee units	<b>89 fee units</b>
Class 16 An amendment to a class 19 permit.	per application	89 fee units	<b>89 fee units</b>
Class 17 An amendment to a class 20 permit.	per application	89 fee units per every additional 100 lots created	<b>89 fee units per every additional 100 lots created</b>
Class 18 An amendment to a class 21 permit.	per application	89 fee units	<b>89 fee units</b>
Class 19 An amendment to a class 22 permit.	per application	89 fee units	<b>89 fee units</b>



Description of Fees and Charges	Unit of Measure	2021/22 Fee Inc GST \$	2022/23 Fee Inc GST \$
<b>Other matters</b>			
An application for more than one class of permit set out in the above table or an application to amend a permit in more than one class set out in the Planning and Environment (Fees) Regulations.	per application	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.	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	\$198	\$200
Extension of time to a permit - 1st request	per application	\$198	\$200
Extension of time to a permit - 2nd request	per application	\$396	\$400
Extension of time to a permit - 3rd request	per application	\$594	\$600
Request for planning information, including written advice whether a planning permit is required	per request	\$101	\$105
<b>Subdivision (As per the Subdivision (Fees) Regulations 2016)</b>			
Fee for application to certify plan and for statement of compliance	per application	11.8 fee units	11.8 fee units
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

