



ANNUAL BUDGET 2021/2022



Contents

	Page
Budget Highlights	1
Mayors Introduction	2
CEO's Introduction	3
Economic Assumptions	4

Budget Reports

1.	Link to the Integrated Planning and Reporting Framework	5
2.	Services and service performance indicators	7
3.	Financial statements	15
4.	Notes to the financial statements	23
5.	Financial Performance Indicators	43
6.	Schedule of fees and charges	44





BUDGET HIGHLIGHTS *at a glance*



\$9.385 million Operating Surplus
= Responsible financial management



\$0.589 million Underlying Surplus
= Achieving financial sustainability



\$16.179 million Capital Works Program
= Investing and maintaining our asset base



Projects supported by grants
= Support from all levels of government



No new loans proposed
= Current loans payout in 2024/2025



\$534,000 Community Grant and Project Funding
= Investing in our local clubs and communities



Projects Occurring Across the Gannawarra
= Improving liveability for all residents



Total Rate Revenue Capped at 1.5%
= Complying with the Fair Go Rates System



Mayor's INTRODUCTION

Together with my fellow Councillors I am delighted to present to our community and stakeholders the Annual Budget 2021/2022.

This budget builds on our Council Plan 2017-2021 vision which focuses on the following five key areas:

- Connectivity
- Economic Diversity, Growth and Prosperity
- Sustainable Natural and Built Environments
- Good Governance and a Healthy Organisation
- Strong Healthy Communities

The Proposed Budget 2021/22 details the resources required over the next year to fund the large range of services we provide to our community. It also includes details of capital expenditure allocations to improve and renew our shire's built infrastructure, buildings and operational assets as well as a range of operating projects.

The Proposed Budget will deliver on the Council Plan strategies to provide high quality, responsive and accessible services to the community. In order to do this we have built strong relationships with key government partners to obtain grant funding for key community projects. This incorporated into our sound financial framework allows Council to provide the range of services it provides.

In this budget the total Capital Works program will be \$16.179m, of which \$5.087m relates to projects carried over from the 2020/21 year. \$10.099m will come from external funding and \$6.06m from Council's cash reserves.

Major items included in the 2020/2021 Budget include:

Kerang to Koondrook Rail Trail (Murray River Adventure Trail) - Grant dependent	\$2,400,000
Cohuna CBD Waterfront Development - Grant confirmed	\$1,707,000
Sustainable Recreational Water for Quambatook - Grant dependent	\$1,200,000
Murrabit Stormwater - Grant confirmed	\$1,153,912
Atkinson Park All Abilities Playground - Grant dependent	\$1,100,000
Sealed Roads Rehabilitation Program	\$1,060,000
Kerang CBD Development Stage 2 - Grant confirmed	\$1,000,000
Gravel Re-sheeting Program	\$994,000
Bitumen Roads Reseal Program	\$910,000
Kangaroo Lake North End Stage 2 - Grant dependent	\$830,000
Kerang Children's Centre - Grant confirmed	\$600,000
Morton Garner Pavillion - Grant confirmed	\$475,000
Light Plant Replacement	\$387,000
Buildings Renewal	\$310,000
Apex Park Bridge Replacement - Grant dependent	\$300,000
Heavy Plant Replacement	\$300,000
Strategic Project Development and Planning	\$200,000
ICT Capital Renewals	\$170,000
Stormwater Network and Town Pump renewal	\$160,000
Kerb replacement	\$153,000
Swimming Pool Renewal Program	\$135,000
Annual Footpath replacement	\$104,000
Cohuna Sporting Precinct Masterplan	\$100,000
Library Resources	\$100,000
Southern levee acquisition	\$80,000
Cell 4 construction - Gannawarra Central Landfill	\$60,000
Kerang Children's Centre Furniture Renewal	\$50,000

Our focus for the next year is to continue to exercise responsible financial management, sustainability and equity.

I encourage you to read the remainder of this document, together with the Council Plan 2017-2021.

Cr Charles Gillingham
MAYOR





CEO'S INTRODUCTION

Council has prepared a Budget for 2021/22 which is aligned to the vision in the Council Plan 2017-2021 and incorporates various measures to react to the challenging economic conditions that we faced due to drought and COVID-19. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the rate increase mandated by the State Government.

This Budget projects a surplus of \$9.385m for 2021/2022: noting the adjusted underlying result is a surplus of \$589,000 after adjusting for capital grants and contributions. Ongoing delivery of services to the Gannawarra community is funded by a budget of \$40.795m. These services are summarised in Section 2.

Capital investment in assets (\$16.179m) are a feature in the budget. This is comprised of new works (\$7.819m) and renewal works (\$6.500m).

This includes roads (\$3.964m); bridges (\$0.300m); footpath and cycleways (\$2.504m); drainage (\$1.314m); parks, open spaces and street scapes (\$2.11m) and recreational, leisure and community facilities (\$3.092m). The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5.

As part of the COVID-19 return to work process, an amount of \$240k has been allowed to undertake any necessary workplace modifications.

Tom O'Reilly
CHIEF EXECUTIVE OFFICER

The Rate Rise

- a. The average rate will rise by 1.5% in line with the order by the Minister for Local Government in December 2020 under the Fair Go Rates System.
- b. Key drivers:
 - (i) To fund ongoing service delivery - business as usual (balanced with greater service demands from residents)
 - (ii) To fund renewal of infrastructure and community assets
- c. Council has been required to revalue all properties within the Shire each year. The revaluation was undertaken as at 1 January 2021 and applies for the 2021/2022 rating year. However, at the time of the preparing this report, Council was awaiting valuation data for 2021/22 from the Valuer General's office. Calculation of rates in this Draft Budget is based on current valuation figures.
- d. 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 has increased by 4%.
- e. Refer Section 4.1.1 for further Rates and Charges details.

Key Statistics	2021/22	2020/21
Total Revenue:	\$40,795,000	\$37,895,000
Total Expenditure:	\$31,410,000	\$31,530,000
Accounting Result:	\$9,385,000 Surplus (Refer Comprehensive Income Statement Section 3)	\$6,325,000 Surplus
Underlying operating result: (Refer Reconciliation with budgeted operating result Section 2.6)	\$589,000 Surplus	2,001,000 Surplus

(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital works, from being allocated to cover operating expenses).

Cash result: Cash result for 2021/22 is an increase of \$37,000 with a predicted cash and investment and other financial asset balance of \$8,164,000. This cash and investment balance is sufficient to cover current employee leave provisions and for working capital requirement. Since Council receives approximately 40 - 45% of rates payments in February, it is important to hold sufficient cash and short term investment to fund working capital requirements.

Total Capital Works Program:	\$16,179,000	\$13,990,000
Funding Sources		
Grants and Contributions	\$8,796,000	\$4,328,000
Roads to Recovery Grant (operating)	\$1,318,000	\$1,977,000
Rates Funded	\$6,065,000	\$7,685,000

Council is reliant on external grant funding for the planned capital works.

Budget Influences

The preparation of the budget is influenced by the following external factors:

Coronavirus: COVID-19 was declared by the World Health Organisation a 'public health emergency of international concern' on 30 January 2020 and a State of Emergency was declared in Victoria on 16 March 2020. COVID-19 vaccine rollout in Australia began in February 2021. The success of the vaccine and the rollout program will determine the speed of the economic recovery from the pandemic. The economic impact in our community and on the services provided by Council has been significant. Certain retail businesses have been hardest hit and the tourist related businesses have also been affected by not only the economic downturn, but also the State imposed restrictions.

Rate capping: The impact of the Fair Go Rates System combined with Council's ability to meet the expectations of the community within the rate cap continues to be a challenge.

Rating Strategy: Council is committed to maintaining a differential rating structure over its four (4) year term.

The charge rate for each roadside collection service under Section 162 of the Act (including green waste) has increased on average by 4% per service. This increase is due to a significant increase in EPA levy and Material Recovery Facility Fee.



ECONOMIC ASSUMPTIONS

Assumption	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Trend
Rate Cap Increase	1.5	2%	2%	2%	+'
User Fees & Grants	1.5%	2%	2%	2%	+'
Federal assistance grants and other recurrent grants	1.5%	2%	2%	2%	+'
Employee Costs	2.20%	2%	2%	2%	+'
Contactors, consultants and materials	2%	2%	2%	2%	+'

Notes to Assumptions

1. Rate Cap

The Victorian State Government continues with a cap on rate increases. The cap for 2021/22 has been set at 1.5% which is the forecast Consumer Price Index (CPI) for the period. The 2021/22 rate cap has been influenced by the impact of COVID-19 on the economy.

The rate cap for outlying years is set at a conservative rate of 2%.

2. User fees

Council's user fees are reviewed on an annual basis and is weighed to balance affordability, encourage usage, cost recovery and raise sufficient revenue in line with prudent financial management practices.

3. Federal Assistance Grants and other recurrent grants

Council has budgeted Federal Assistance grants and other recurrent grants to be indexed in line with the rate cap increase percentage.

4. Employee costs

Employee cost increase for 2021/22 is 2.2% as part of the Enterprise Bargaining Agreement (EBA). 2021/22 is the final year under the current EBA. EBA negotiations for the new agreement is expected to commence in 2021/22.

5. Contactors, consultants and materials

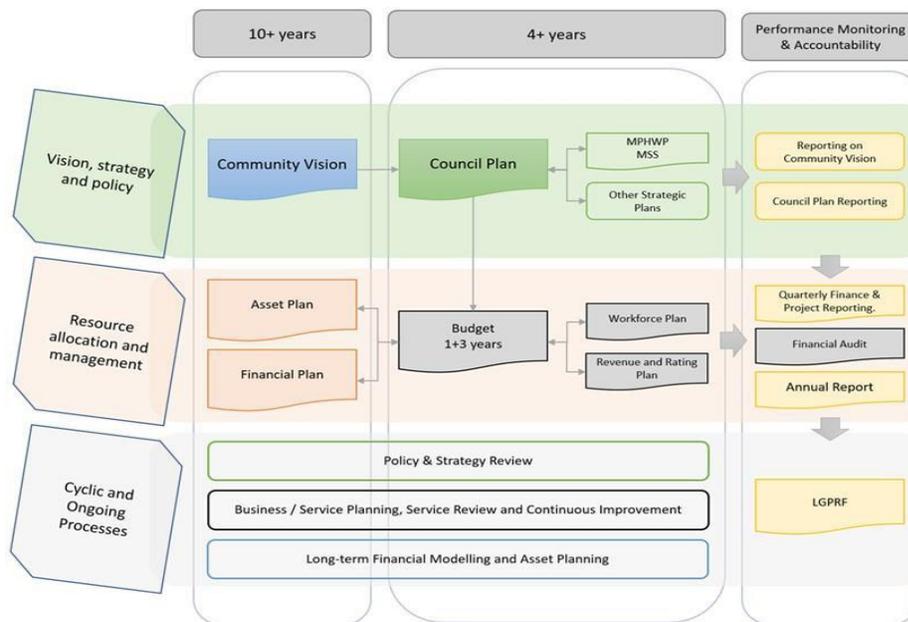
Operating and capital expenditure on contractors, consultants and materials is expected to increase in line with CPI.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our Vision

Building upon our strengths of people, place and pride to inspire a positive future together.

Our mission

Together with our community we will capitalise on our natural assets, support our business and agriculture sector and deliver quality services to our community.

Our values

Gannawarra Shire Council has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Council Plan. Having all Gannawarra Shire Council staff practise the following organisational values enhance the quality of this partnership:

Be Collaborative - We will work closely with our community using our collective skills and knowledge to build a positive future. Together with our partners we will deliver great things for our community.

Be Resourceful - We will be resourceful and resilient, employing creative problem solving to our challenges. We will plan and be prepared for when opportunities present.

Be Innovative - We will embrace new ideas and technology to deliver quality services to our community at a lower cost. We will make time to consider the big issues and actively seek creative solutions.

... And we will listen - We will listen to our community and use our collective knowledge and sound judgement to respond and close the loop.

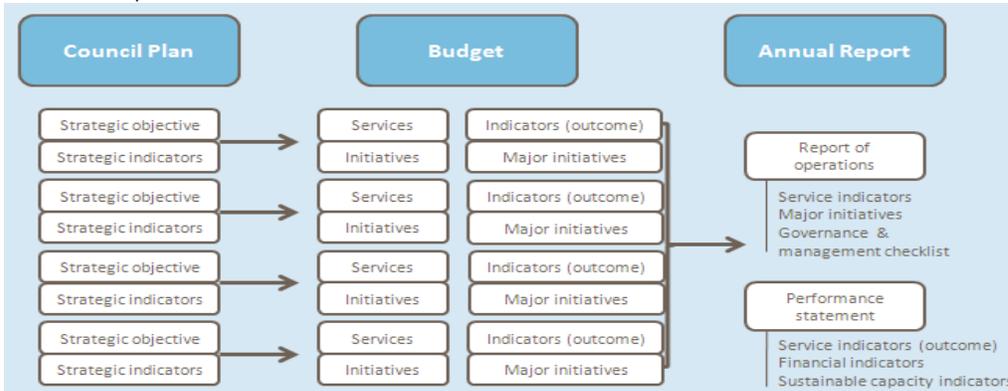
1.3 Strategic objectives

Council delivers activities and initiatives under a range of service categories. Each contributes to the achievement of one of the five Strategic Objectives as set out in the Council Plan for the 2017-2021 years. The following table lists the five Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1. Connectivity	Our communities will be well-connected.
2. Economic Diversity, Growth and Prosperity	Facilitate a growing and prosperous economy.
3. Sustainable Natural and Built Environment	To initiate, develop and manage sustainable natural and built environments.
4. Good Governance and a Healthy Organisation	To be leaders in our community supported by a performance focused organisation that embraces innovation.
5. Strong Healthy Communities	Our community will be healthy, creative, inclusive and safe.

2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: Connectivity

To achieve our objective of Connectivity we will continue to encourage connections within and between communities, improve access to community and tourism information, support volunteer participation to meet the needs of the community, encourage and build community events, advocate for improved digital connectivity on behalf of our community and advocate for improved transport connectivity within and between our communities and the broader region.

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Community Engagement	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	<i>Expense</i>	660	1,374	459
		<i>Income</i>	334	1,085	-
		<i>NET</i>	326	288	459
Events	Council's arts and culture program investigates opportunities to capture the economic value of local events and ensures a link between the community and Council.	<i>Expense</i>	93	138	142
		<i>Income</i>	20	3	23
		<i>NET</i>	73	136	119
Transport Connections	This service includes responsibility for the maintenance of the weighbridge, aerodrome and train station.	<i>Expense</i>	93	47	52
		<i>Income</i>	23	22	25
		<i>NET</i>	70	26	27

Services (continued)

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Volunteer Co-ordination	A program designed to coordinate the community's volunteer workforce to provide services that would normally be beyond Council's ability to provide. Services include the Gannawarra Non-Emergency Transport Service, the L2P program and the delivery of meals on wheels.	<i>Expense</i>	43	46	45
		<i>Income</i>	46	46	47
		<i>NET</i>	- 2 -	0 -	2

Major Initiatives

1) Continue to consolidate existing Council events.

Other Initiatives

2) Explore bringing town leadership groups together for an annual forum.

3) Bringing young people together for an annual forum.

4) Host a combined celebration of volunteers annually.

2.2 Strategic Objective 2: Economic

To achieve our objective of Economic Diversity, Growth and Prosperity, we will continue to facilitate growth and diversity opportunities within the Shire, utilise the environs of the rivers, lakes and forests for development opportunities, encourage accommodation options suited to a variety of target markets, create business opportunities to increase Council's revenue, support and advocate for sustainable and renewable energy industries within the Shire, support the local tourism industry and maximise the natural environment to deliver high quality visitor and community experiences.

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Economic Development	This service assists the Council to facilitate an environment that is conducive to a sustainable and developing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	<i>Expense</i>	377	394	501
		<i>Income</i>	90	160	365
		<i>NET</i>	288	234	136
Planning and Building	This service processes all planning and statutory building applications, provides advice and makes decisions about development proposals which require a planning permit as well as preparing policy documents that shape the future of the Council.	<i>Expense</i>	532	533	555
		<i>Income</i>	282	313	320
		<i>NET</i>	250	220	234

Services (continued)

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Tourism	This service facilitates and encourages tourism development and opportunities to draw visitors to the municipality. The tourism program includes Gateway to Gannawarra, caravan parks and signage.	<i>Expense</i>	323	287	368
		<i>Income</i>	129	137	152
		<i>NET</i>	194	150	216

Major Initiatives

- 5) Implement findings of the Waterway Master Plans for across the Shire.
- 6) Support and advocate for sustainable and renewable energy industries within the Shire.
- 7) Completion of strategic sections of the Murray River Adventure Trail

Other Initiatives

- 8) Develop a feasibility study around potential rezoning for waterfront residential investment and development.
- 9) Develop a Prospectus based on a range of accommodation styles/types and use this to encourage developments.
- 10) Implement online applications for planning and building permits.

2.3 Strategic Objective 3: Sustainable Natural and Built Environment.

To achieve our objective of Community Participation, we will encourage an environmentally sustainable community, continue to develop sustainable waste management practices, promote, conserve and celebrate our community's rich and diverse heritage and culture, implement Council's capital works program, upgrade infrastructure to improve access to key commercial markets, improve gateway entrances and township presentations across the Shire and manage facilities now and into the future.

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Bridges	This service conducts ongoing maintenance of Council's bridge network.	<i>Expense</i>	72	104	101
		<i>Income</i>	-	-	-
		<i>NET</i>	72	104	101
Community Facilities	This service is responsible for the maintenance and management of Council's building and properties including public halls and community amenities.	<i>Expense</i>	647	1,241	1,108
		<i>Income</i>	141	530	617
		<i>NET</i>	506	711	491
Drainage	This service conducts ongoing maintenance of Council's drainage network.	<i>Expense</i>	138	136	136
		<i>Income</i>	-	-	-
		<i>NET</i>	138	136	136
Environment Protection	This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	<i>Expense</i>	201	209	206
		<i>Income</i>	62	62	62
		<i>NET</i>	139	147	144
Fire Prevention	Fire prevention includes the implementation of Council's fire prevention policy along with maintaining strategic fire breaks. Council also has responsibilities in the replacement of fire plugs.	<i>Expense</i>	39	36	24
		<i>Income</i>	-	-	-
		<i>NET</i>	39	36	24

Services (continued)

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Footpath, Kerb and Channel	This service conducts ongoing maintenance of Council's footpath, kerb and channel network.	<i>Expense</i>	143	169	170
		<i>Income</i>	-	-	-
		<i>NET</i>	143	169	170
Pest Control	Council is responsible for undertaking an arbovirus eradication program each year.	<i>Expense</i>	26	30	33
		<i>Income</i>	11	10	10
		<i>NET</i>	15	20	23
Roads	This service conducts ongoing maintenance of Council's vast road network.	<i>Expense</i>	3,083	2,454	2,548
		<i>Income</i>	2,386	2,384	1,805
		<i>NET</i>	697	70	743
Waste Management	This service provides kerbside collection of garbage and waste from households and commercial properties and operating costs of transfer stations and landfill.	<i>Expense</i>	1,979	1,484	1,820
		<i>Income</i>	347	157	155
		<i>NET</i>	1,632	1,326	1,665

Major Initiatives

- 11) Reduce Council's carbon footprint by 10% over four years.
- 12) Increase walkways by 5% (e.g. footpaths, tracks and trails etc) to improve pedestrian connectivity.
- 13) Increase accessibility to our waterways through the introduction of new infrastructure.
- 14) Reduce kerbside collection diverted from landfill by 35% of weight
- 15) Review and implement Council's Asset Management Strategy including a community engagement plan
- 16) Achieve annual reduction of the Asset Renewal Gap
- 17) Implementation of Cohuna Waterfront Masterplan

Other Initiatives

- 18) Achieve full cost recovery for waste management
- 19) Completion of 90% of projects in the annual adopted Capital Works Budget
- 20) Council's performance with enforcement of local laws above industry benchmarks

2.4 Strategic Objective 4: Good Governance and a Healthy Organisation.

To achieve our objective of Sustainable Natural and Built Environment, we will advocate in the best interests of our community and region, inspire leadership within our communities, pursue initiatives to achieve long term financial sustainability in line with best practice, ensure our community is consulted on issues that will affect them, improve the community's ability to self-access information on Council's services and programs, foster Council as being a great place to work and identify innovative opportunities that create improvements.

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Council	The governing body to work together with our community to capitalise on our natural assets, support our business and agricultural sector and deliver quality services to our community.	<i>Expense</i>	217	388	193
		<i>Income</i>	3	25	-
		<i>NET</i>	214	363	193

Services (continued)

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Executive	This service provides organisational policy and leadership support in the areas of advocacy, continuous improvement, corporate planning, performance measurement, delivery and reporting.	<i>Expense</i>	1,224	1,208	1,283
		<i>Income</i>	-	-	-
		<i>NET</i>	1,224	1,208	1,283
Governance	This service includes support services in the area of finance, records management, customer services, human resources and several governance functions such as risk and compliance. Human services develops and implements strategies, policies and procedures for the provision of human resources, risk management and insurances, customer service, records management and media and internal communications.	<i>Expense</i>	3,302	3,014	3,565
		<i>Income</i>	442	484	315
		<i>NET</i>	2,860	2,530	3,251
Information Technology	This service provides, supports and maintains reliable and cost effective computer systems and communication facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	<i>Expense</i>	715	785	861
		<i>Income</i>	-	-	-
		<i>NET</i>	715	785	861
Local Laws	This service maintains and improves the health and safety of people, animals and the environment by providing services including dog and cat collection, lost and found, pound service, registration and administration service and after hours emergency service. It also provides education, regulation and enforcement of local laws and relevant State legislation.	<i>Expense</i>	379	447	417
		<i>Income</i>	148	161	155
		<i>NET</i>	231	286	262
Youth	A program designed to inspire leadership within our community and to investigate opportunities to attract young people to live in the community.	<i>Expense</i>	11	36	20
		<i>Income</i>	-	-	-
		<i>NET</i>	11	36	20

Major Initiatives

- 21) Achieve recognition for the Healthy Together Victoria Achievement Victoria program for Workplaces.
- 22) Implement the organisation wide service planning framework.
- 23) Process development applications in line with Customer Service Charter Standards

Other Initiatives

- 24) Identify opportunities for shared service work with neighbouring councils and partners.
- 25) Prepare and implement a 10 year Long Term Financial Plan.
- 26) Implement the Communications and Engagement Strategy 2020-2025.

2.5 Strategic Objective 5: Strong Healthy Communities.

To achieve our objective of Strong Healthy Communities, Council will ensure quality and accessible services that meet the needs of our community, provide a wide range of sport and recreation opportunities that promote active and healthy lifestyles and social connectedness, foster a community that values life-long learning and creativity and ensure our communities are welcoming, inclusive and safe for all.

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Business Undertakings	Business undertakings include Council's responsibility for the provision and maintenance of a limited number of elderly person's units. This area also includes private works undertaken by Council at the request of others.	<i>Expense</i>	42	43	34
		<i>Income</i>	41	39	39
		<i>NET</i>	1	3 -	5
Children Services	This service provides family oriented support services including pre-schools, long day care, maternal and child health, youth services and development, immunisation and family day care.	<i>Expense</i>	2,823	3,063	2,983
		<i>Income</i>	2,810	3,322	3,134
		<i>NET</i>	14 -	259 -	152
Community Care	This service provides a range of services for the aged and disabled including home delivered meals, personal care, transport, home maintenance, housing support and senior citizen clubs. Service also provides food safety and public and community health and safety.	<i>Expense</i>	3,753	4,593	4,605
		<i>Income</i>	3,551	4,818	4,975
		<i>NET</i>	202 -	225 -	371
Swimming Areas	This service provides maintenance and operation of Council's swimming areas and when required to undertake projects in relation to boating safety.	<i>Expense</i>	629	678	614
		<i>Income</i>	94	116	129
		<i>NET</i>	534	563	485
Recreation Reserves	This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.	<i>Expense</i>	1,312	1,299	1,351
		<i>Income</i>	83	268	284
		<i>NET</i>	1,229	1,031	1,067
Library	This service provides public library services across the municipality and provides customer focused service that caters for cultural, educational and recreational needs of residents and provides a focal point where they can meet, relax and enjoy the services and facilities offered.	<i>Expense</i>	562	660	662
		<i>Income</i>	142	146	149
		<i>NET</i>	420	514	513

Major Initiatives

27) Participate in and support the partnership work of the Buloke, Loddon, Gannawarra Health Service Network and Murray Medical Workforce Planning Group to continue to advocate for the health needs of the Gannawarra community

28) Implement the Sport & Recreation Strategy and further develop the Aquatic Strategy.

Other Initiatives

29) Achieve recognition for the Healthy Together Victoria Achievement program for Early Childhood Education and Care Settings.

30) Develop a Preventing Family Violence Policy that identifies opportunities for Council to influence a reduction in the incidents of family violence across Gannawarra.

31) Seek funding to improve and develop infrastructure that encourages physical and leisure activities.

Service Performance Outcome Indicators*

The following indicators outlines how we intend to measure achievement of service objectives:

Service	Indicator	Performance	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
Statutory	Decision making planning	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste	Waste diversion collection	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic	Utilisation Facilities	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

Service Performance Outcome Indicators (continued)

Service	Indicator	Performance	Computation
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by aboriginal children. (Percentage of aboriginal children enrolled who participate in the MCH service)	[Number of aboriginal children who attend the MCH service at least once (in the financial year) / Number of aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted operating result

Strategic Objective	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Connectivity	602	697	(95)
Economic Diversity, Growth and Prosperity	586	1,424	(838)
Sustainable Natural and Built Environment	3,496	6,146	(2,649)
Good Governance and a Healthy Organisation	5,870	6,339	(470)
Strong Healthy Communities	1,538	10,249	(8,711)
Total	12,092	24,854	(12,762)
Expenses added in:			
Depreciation	6,639		
Finance costs	20		
Others	300		
Surplus/(Deficit) before funding sources	19,051		
Funding			
Rates and charges revenue	11,706		
Waste charge revenue	2,034		
Victoria Grants Commission	5,897		
Total funding sources	19,637		
Operating surplus/(deficit) for the year	586		
Capital funding	8,781		
Capital Contributions	15		
Total Comprehensive Result	9,382		

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

3. Financial Statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2025

		Forecast Actual 2020/21	Budget 2021/22	Projections		
	Notes	\$'000	\$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income						
Rates and charges	4.1.1	13,498	13,740	14,015	14,295	14,581
Statutory fees and fines	4.1.2	444	399	407	415	423
User fees	4.1.3	3,221	3,359	3,426	3,495	3,565
Grants - Operating	4.1.4	12,871	10,477	10,551	10,761	10,977
Grants - Capital	4.1.4	4,250	8,781	5,261	3,706	3,321
Contributions - monetary	4.1.5	188	60	61	62	63
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		225	365	314	318	321
Other income	4.1.6	3,029	3,747	3,822	3,899	3,977
Total income		37,726	40,928	37,857	36,951	37,228
Expenses						
Employee costs	4.1.7	15,322	16,065	16,309	16,695	17,089
Materials and services	4.1.8	9,229	8,498	8,765	8,941	9,119
Depreciation	4.1.9	6,345	6,639	6,705	6,772	6,839
Bad and doubtful debts		3	3	-	-	-
Borrowing costs		26	20	14	8	2
Other expenses	4.1.10	472	320	310	316	503
Total expenses		31,397	31,546	32,103	32,732	33,552
Surplus/(deficit) for the year		6,329	9,382	5,754	4,219	3,677
Other comprehensive income						
Total comprehensive result		6,329	9,382	5,754	4,219	3,677

Balance Sheet

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets						
Current assets						
Cash and cash equivalents		4,019	3,690	2,750	3,548	3,576
Trade and other receivables		3,620	3,701	3,454	3,347	3,387
Other financial assets		4,471	4,471	4,471	4,471	4,471
Inventories		726	733	741	748	755
Other assets		925	925	925	925	925
Total current assets	4.2.1	13,761	13,520	12,341	13,040	13,114
Non-current assets						
Property, infrastructure, plant & equipment		209,895	219,531	226,444	229,928	233,573
Investment property		1,152	1,152	1,152	1,152	1,152
Total non-current assets	4.2.1	211,047	220,683	227,596	231,080	234,725
Total assets		224,808	234,203	239,937	244,120	247,839
Liabilities						
Current liabilities						
Trade and other payables		1,217	1,277	1,310	1,333	1,385
Trust funds and deposits		720	720	720	720	720
Provisions		3,124	3,155	3,187	3,219	3,251
Interest-bearing liabilities	4.2.3	90	95	102	53	-
Total current liabilities	4.2.2	5,151	5,248	5,319	5,324	5,355
Non-current liabilities						
Provisions		1,103	1,114	1,125	1,136	1,148
Interest-bearing liabilities	4.2.3	250	155	53	-	-
Total non-current liabilities	4.2.2	1,353	1,269	1,178	1,136	1,148
Total liabilities		6,504	6,517	6,497	6,461	6,503
Net assets		218,304	227,686	233,440	237,659	241,336
Equity						
Accumulated surplus		97,602	106,984	112,738	116,957	120,634
Reserves		120,702	120,702	120,702	120,702	120,702
Total equity		218,304	227,686	233,440	237,659	241,336
		-	-	-	-	-

Statement of Changes in Equity

For the four years ending 30 June 2025

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	Notes	\$'000	\$'000	\$'000	\$'000
2021 Forecast Actual					
Balance at beginning of the financial year		211,975	91,273	-	120,702
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		211,975	91,273	-	120,702
Surplus/(deficit) for the year		6,329	6,329	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		218,304	97,602	-	120,702
2022 Budget					
Balance at beginning of the financial year		218,304	97,602	-	120,702
Surplus/(deficit) for the year		9,385	9,382	-	-
Balance at end of the financial year	4.3.2	227,689	106,984	-	120,702
2023					
Balance at beginning of the financial year		227,689	106,984	-	120,702
Surplus/(deficit) for the year		5,785	5,754	-	-
Balance at end of the financial year		233,474	112,738	-	120,702
2024					
Balance at beginning of the financial year		233,474	112,738	-	120,702
Surplus/(deficit) for the year		4,305	4,219	-	-
Balance at end of the financial year		237,779	116,957	-	120,702
2025					
Balance at beginning of the financial year		237,779	116,957	-	120,702
Surplus/(deficit) for the year		3,816	3,677	-	-
Balance at end of the financial year		241,595	120,634	-	120,702

Statement of Cash Flows

For the four years ending 30 June 2025

Notes	Forecast	Budget	Projections		
	Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	13,998	13,519	13,866	14,148	14,424
Statutory fees and fines	444	436	447	456	464
User fees	3,542	3,671	3,762	3,839	3,914
Grants - operating	11,920	10,411	10,533	10,747	10,957
Grants - capital	4,334	8,725	5,550	3,835	3,352
Contributions - monetary	-	15	15	15	15
Interest received	40	40	41	42	42
Other receipts	3,093	4,222	4,326	4,414	4,500
Net GST refund / payment	1,989	1,880	1,453	1,128	1,139
Employee costs	(15,283)	(16,055)	(16,305)	(16,691)	(17,084)
Materials and services	(10,465)	(9,306)	(9,618)	(9,814)	(10,004)
Other payments	(475)	(276)	(266)	(278)	(460)
Net cash provided by/(used in) operating activities 4.4.1	13,137	17,282	13,804	11,840	11,262
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(15,026)	(18,196)	(15,329)	(11,637)	(11,894)
Proceeds from sale of property, infrastructure, plant and equipment	429	695	694	705	715
Net cash provided by/ (used in) investing activities 4.4.2	(14,597)	(17,502)	(14,634)	(10,932)	(11,179)
Cash flows from financing activities					
Finance costs	(26)	(20)	(14)	(8)	(2)
Repayment of borrowings	(116)	(90)	(95)	(102)	(53)
Net cash provided by/(used in) financing activities 4.4.3	(142)	(110)	(109)	(110)	(55)
Net increase/(decrease) in cash & cash equivalents	(1,602)	(329)	(940)	798	28
Cash and cash equivalents at the beginning of the financial year	5,621	4,019	3,690	2,750	3,548
Cash and cash equivalents at the end of the financial year	4,019	3,690	2,750	3,548	3,576

Statement of Capital Works

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		Actual	2021/22	2022/23	2023/24	2024/25
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		1,421	229	50	-	-
Total land		1,421	229	50	-	-
Buildings		145	475	750	750	350
Heritage buildings		-	-	-	-	-
Building improvements		556	920	150	100	100
Leasehold improvements		280	-	-	-	-
Total buildings		981	1,395	900	850	450
Total property		2,402	1,624	950	850	450
Plant and equipment						
Plant, machinery and equipment		1,137	731	822	807	807
Fixtures, fittings and furniture		-	50	-	-	-
Computers and telecommunications		350	170	190	180	180
Library books		100	100	140	100	100
Total plant and equipment		1,587	1,051	1,152	1,087	1,087
Infrastructure						
Roads Bridges		4,165	3,964	2,920	2,900	4,835
Footpaths and cycleways		406	300	-	-	300
Drainage		148	2,504	2,552	1,118	1,295
Recreational, leisure and community facilities		-	1,314	110	650	899
Waste management		3,157	3,092	2,745	2,960	1,525
Parks, open space and streetscapes		-	60	980	300	-
Other infrastructure		828	2,110	2,170	355	60
Total infrastructure		9,344	5,234	3,567	3,599	3,622
Total capital works expenditure 4.5.1		13,627	16,542	13,935	10,579	10,813
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		4,791	8,048	6,796	2,830	2,070
Asset expansion expenditure		7,156	6,544	4,537	4,497	5,281
Asset upgrade expenditure		638	983	580	375	215
Total capital works expenditure 4.5.1		13,627	16,542	13,935	10,579	10,813
Funding sources represented by:						
Grants		-	-	-	-	-
Contributions		6,227	10,099	6,579	5,024	4,639
Council cash		78	15	15	15	15
Borrowings		7,322	6,428	7,341	5,540	6,159
Total capital works expenditure 4.5.1		13,627	16,542	13,935	10,579	10,813

Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,322	16,065	16,309	16,695	17,089
Employee costs - capital	686	403	411	419	428
Total staff expenditure	16,008	16,468	16,720	17,114	17,517
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	186.35	186.35	186.35	186.35	186.35
Total staff numbers	186.35	186.35	186.35	186.35	186.35

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

Department	Budget	Comprises			
		Permanent			Temporary Vacant or Seasonal
		Full Time	Part time	Casual	
2021/22	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	342	342	-	-	-
Community Wellbeing	7,777	2,555	4,183	645	394
Corporate Services	2,506	1,594	507	72	333
Infrastructure Services	4,966	4,474	341	134	16
Strategic Development	474	330	105	9	29
Total permanent staff expenditure	16,065	9,296	5,136	861	772
Other employee related expenditure	-	-	-	-	-
Capitalised labour costs	403	-	-	-	-
Total expenditure	16,468				

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

Department	Budget	Comprises			
		Permanent			Temporary Vacant or Seasonal
		Full Time	Part time	Casual	
2021/22					
Chief Executive Officer	2.00	2.00	-	-	-
Community Wellbeing	92.14	26.00	49.72	7.70	8.72
Corporate Services	24.38	15.00	6.59	0.79	2.00
Infrastructure Services	59.05	52.00	5.16	1.68	0.21
Strategic Development	4.79	3.00	1.26	0.11	0.42
Total permanent staff expenditure	182.35	98.00	62.73	10.28	11.35
Other employee related	-	-	-	-	-
Capitalised labour costs	4.00	-	-	-	-
Total staff	186.35				

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

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Chief Executive Officer				
Permanent - Full time	342	351	359	367
Female	94	97	100	103
Male	249	254	259	264
Permanent - Part time	0	0	0	0
Total - Chief Executive Officer	342	351	359	367
Community Wellbeing				
Permanent - Full time	2,555	2,634	2,716	2,800
Female	2,077	2,147	2,219	2,293
Male	478	487	497	507
Permanent - Part time	4,183	4,267	4,352	4,439
Female	3,980	4,059	4,141	4,223
Male	203	207	211	215
Total - Community Wellbeing	6,738	6,901	7,068	7,239
Corporate Services				
Permanent - Full time	1,594	1,635	1,676	1,719
Female	1,218	1,251	1,285	1,320
Male	376	384	391	399
Permanent - Part time	507	517	527	538
Female	507	517	527	538
Male	0	0	0	0
Total - Corporate Services	2,101	2,152	2,204	2,257
Infrastructure Services				
Permanent - Full time	4,474	4,582	4,692	4,805
Female	556	567	578	590
Male	3,919	4,015	4,114	4,215
Permanent - Part time	341	348	355	362
Female	269	274	280	285
Male	72	74	75	77
Total - Infrastructure Services	4,816	4,930	5,047	5,167
Strategic Development				
Permanent - Full time	330	339	347	356
Female	94	95	97	99
Male	237	243	250	257
Permanent - Part time	105	107	109	112
Female	105	107	109	112
Male	0	0	0	0
Total - Strategic Development	435	446	457	467
Casuals, Temporary, Vacant and Seasonal Expenditure	1,633	1,530	1,560	1,592
Capitalised labour costs	403	411	419	428
Total staff expenditure	16,468	16,720	17,114	17,517

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
Chief Executive Officer				
Permanent - Full time	2.0	2.0	2.0	2.0
Female	1.0	1.0	1.0	1.0
Male	1.0	1.0	1.0	1.0
Total - Chief Executive Officer	<u>2.00</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Community Wellbeing				
Permanent - Full time	26.0	26.0	26.0	26.0
Female	21.0	21.0	21.0	21.0
Male	5.0	5.0	5.0	5.0
Permanent - Part time	49.7	49.7	49.7	49.7
Female	46.9	46.9	46.9	46.9
Male	2.8	2.8	2.8	2.8
Total - Community Wellbeing	<u>75.72</u>	<u>75.72</u>	<u>75.72</u>	<u>75.72</u>
Corporate Services				
Permanent - Full time	15.0	15.0	15.0	15.0
Female	12.0	12.0	12.0	12.0
Male	3.0	3.0	3.0	3.0
Permanent - Part time	6.6	6.6	6.6	6.6
Female	6.6	6.6	6.6	6.6
Male	0.0	0.0	0.0	0.0
Total - Corporate Services	<u>21.59</u>	<u>21.59</u>	<u>21.59</u>	<u>21.59</u>
Infrastructure Services				
Permanent - Full time	52.0	52.0	52.0	52.0
Female	6.0	6.0	6.0	6.0
Male	46.0	46.0	46.0	46.0
Permanent - Part time	5.2	5.2	5.2	5.2
Female	4.0	4.0	4.0	4.0
Male	1.1	1.1	1.1	1.1
Total - Infrastructure Services	<u>57.16</u>	<u>57.16</u>	<u>57.16</u>	<u>57.16</u>
Strategic Development				
Permanent - Full time	3.0	3.0	3.0	3.0
Female	1.0	1.0	1.0	1.0
Male	2.0	2.0	2.0	2.0
Permanent - Part time	1.3	1.3	1.3	1.3
Female	1.3	1.3	1.3	1.3
Total - Strategic Development	<u>4.26</u>	<u>4.26</u>	<u>4.26</u>	<u>4.26</u>
Casuals, Temporary, Vacant and Seasonal Staff	<u>21.63</u>	<u>21.63</u>	<u>21.63</u>	<u>21.63</u>
Capitalised labour	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total staff numbers	<u>186.35</u>	<u>186.35</u>	<u>186.35</u>	<u>186.35</u>

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 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.

Council's Draft Revenue and Rating Plan will be released along with this Proposed Budget document.

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

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

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

The kerbside, recycling and greenwaste collection charge is to increase by 4.0% on average. This increase is due to a significant increase in EPA levy and Material Recovery Facility Fee. The municipal charge will remain at the same level as 2020/2021.

This will raise total rates and charges for 2021/22 to \$13.739 million.

2020/21 valuations are as at the rate book data on 19 May 2021. 2021/22 valuations are based on Stage 4 valuations data obtained from the Valuer General's office.

Calculation of rates in this Budget document is based on Stage 4 valuations data

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

	2020/21 Forecast Actual	2021/22 Budget	Change	%
General Rates*	10,696,602	10,864,979	168,376	1.57%
Municipal charge*	646,500	646,500	-	0.00%
Waste management charge	1,955,536	2,033,808	78,272	4.00%
Interest on rates and charges	80,782	74,811	(5,971)	-7.39%
Revenue in lieu of rates	118,313	119,715	1,402	1.18%
Total rates and charges	13,497,733	13,739,813	242,080	1.79%

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

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

Type or class of land	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
Residential properties	0.006323	0.006019	-4.81%
Commercial/industrial properties	0.006496	0.006415	-1.25%
Farm irrigation district properties	0.005318	0.005168	-2.82%
Farm dryland properties	0.004292	0.003879	-9.62%
Cultural and recreation properties	0.003161	0.003010	-4.79%

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

Type or class of land	2020/21	2021/22	Change	
			\$'000	%
Residential properties	5,862,020	5,956,707	94,687	1.62%
Commercial/industrial properties	879,335	893,076	13,741	1.56%
Farm irrigation district properties	2,684,516	2,725,794	41,279	1.54%
Farm dryland properties	1,259,479	1,278,549	19,071	1.51%
Cultural and recreation properties	11,253	10,852	- 401	-3.56%
Total amount to be raised by general rates	10,696,602	10,864,979	168,376	1.57%

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

Type or class of land	2020/21	2021/22	Change	
	Number	Number	Number	%
Residential properties	4,749	4,749	-	0.00%
Commercial/industrial properties	524	524	-	0.00%
Farm irrigation district properties	1,206	1,206	-	0.00%
Farm dryland properties	445	445	-	0.00%
Cultural and recreation properties	11	11	-	0.00%
Total number of assessments	6,935	6,935	-	0.00%

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

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

Type or class of land	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential properties	927,095	989,651	62,556	6.75%
Commercial/industrial properties	135,366	139,217	3,851	2.85%
Farm irrigation district properties	504,798	527,437	22,639	4.48%
Farm dryland properties	293,448	329,608	36,160	12.32%
Cultural and recreation properties	3,560	3,606	46	1.29%
Total value of land	1,864,266	1,989,518	125,252	6.72%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
Municipal	\$ 100	\$ 100	-	0.00%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
Municipal	646,500	646,500	-	0.00%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
Kerbside collection 120 litre bin	357	368	11	3.08%
Kerbside collection 240 litre bin	512	528	16	3.13%
Greenwaste collection	56	59	3	5.36%
	925	955	30	3.24%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	1,539,384	1,585,344	45,960	2.99%
Kerbside collection 240 litre bin	359,424	383,328	23,904	6.65%
Greenwaste collection	56,728	65,136	8,408	14.82%
Total	1,955,536	2,033,808	78,272	4.00%

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General rates	10,696,602	10,864,979	168,376	1.57%
Municipal charge	646,500	646,500	-	0.00%
Total Rates	11,343,102	11,511,479	168,376	1.48%
Kerbside collection and recycling	1,955,536	2,033,808	78,272	4.00%
Revenue in lieu of rates	118,313	119,715	1,402	1.18%
Total Rates and charges	13,416,951	13,665,002	248,050	1.85%

4.1.1(l) Fair Go Rates System Compliance

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

	2020/21	2021/22
Total Rates (Excluding Cultural and recreation properties)	\$11,330,749	\$11,499,527
Number of rateable properties	6,924	6,924
Base Average Rate	\$ 1,614.09	\$ 1,636.45
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Council Rate Increase	1.50%	\$ 1,660.99
Capped Average Rate	\$ 1,638.30	\$ 1,660.82
Maximum General Rates and Municipal Charges Revenue	\$11,234,864	\$11,500,711
Budgeted General Rates and Municipal Charges Revenue	\$11,179,791	\$11,499,527
Budgeted Supplementary Rates	\$ 150,958	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$11,330,749	\$11,499,527

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 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 0.6019% (0.006019 Cents in the dollar of CIV) for all rateable Residential properties
- * A general rate of 0.6415% (0.006415 Cents in the dollar of CIV) for all rateable Commercial/industrial properties
- * A general rate of 0.5168% (0.005168 Cents in the dollar of CIV) for all rateable Farm irrigation district properties
- * A general rate of 0.3879% (0.003879 Cents in the dollar of CIV) for all rateable Farm dryland properties
- * A general rate of 0.301% (0.00301 Cents in the dollar of CIV) for all rateable Cultural and recreation 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.

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.

Commercial/industrial land

Commercial/industrial 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 Gannawarra 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 shire 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 Gannawarra Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 financial year.

A higher differential for these property types has traditionally been based on the premise that commercial and industrial properties generally place greater demands on Council services. Council considers that a higher differential compared to the general rate will ensure that Council's commitment to Economic Development and Tourism is financially supported by those who receive direct benefits.

General Residential land

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Gannawarra Planning Scheme and which is not business.
- Any land not included in the definition of any other rating type.

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 shire 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 Gannawarra Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2020/21 financial year.

Farmland Irrigation District land

Farmland Irrigation District land is any land, which is farmland as defined in the Valuation of Land Act 1960 that is in the irrigation district defined by the relevant Water Authority and greater than 10 hectares within the Gannawarra Shire Council boundaries; or unoccupied but zoned farmland under the Gannawarra Planning Scheme and which is not commercial/industrial land, general/residential land or farmland (dryland).

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
- 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 shire 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.

A lower differential for farmland properties has traditionally been based on the premise that farmland properties due to their larger areas and relatively higher valuations place less demand and use on the range of Council services. Council considers that a lower differential compared to the general rate will ensure that the farming communities can continue to pursue viable farming activities.

Farmland(dryland)

Farmland (dryland) is any land, which is farmland as defined in the Valuation of Land Act 1960 and that is not defined as farmland irrigation district land or unoccupied but zoned farmland under the Gannawarra Planning Scheme and which is not commercial/industrial, general/residential or farmland irrigation district land.

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
- 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 shire 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.

A lower differential for farmland properties has traditionally been based on the premise that farmland properties due to their larger areas and relatively higher valuations place less demand and use on the range of Council services. Council considers that a lower differential compared to the general rate will ensure that the farming communities can continue to pursue viable farming activities.

A discounted differential of less than the irrigated farm land will be available for eligible dryland properties. Council considers that there is a difference in the category of road infrastructure accessible to persons who own properties in the Shire's irrigation district than compared to those individuals who own land in the dryland farming areas. Whilst many roads in the Shires irrigation district are sealed to enable the efficient movement of milk tanker trucks most roads within the dryland farming district remain unsealed.

Cultural and Recreational Land

Recreational land is any land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities. Profits from recreational land must be applied in promoting its objectives. The definition of "recreational lands" is per section 2 of the Cultural and Recreational Lands Act 1963.

Recreational land that exists for the purpose of providing out-door sporting recreation or for the purpose of providing cultural activities are important aspects of the Gannawarra Shire Council. Council believes a lower differential compared to the general rate will ensure that this land is retained for this purpose and the open space is preserved.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Local Laws	118	102	(17)	-14.32%
Planning fees	170	170	-	0.00%
Building fees	143	120	(23)	-16.07%
Other	13	8	(5)	-39.09%
Total statutory fees and fines	444	399	(45)	-10.12%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and local law fines. Increases in statutory fees are made in accordance with legislative requirements.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	421	455	34	8.17%
Arts & culture	21	19	(1)	-7.10%
Chargeable Works	598	660	62	10.40%
Local Laws	18	22	4	20.59%
Waste management	145	152	7	4.94%
Swimming areas	86	129	44	51.34%
Halls and recreation	14	30	16	116.76%
Child care/children's programs	1,845	1,812	(32)	-1.76%
Other User fees	74	78	5	6.09%
Total user fees	3,221	3,359	138	4.29%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include separate rating schemes, use of leisure, entertainment and other community facilities and the provision of human services such as family day care and home help services.

Council's user fees are reviewed on an annual basis and is weighed to balance affordability, encourage usage, cost recovery and raise sufficient revenue in line with prudent financial management practices. The 2021/22 user fees and charges were reviewed as part of the budget process.

As part of the response to the COVID pandemic, Council reduced and waived fees in a number of areas to support small business and community groups.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,785	14,150	2,365	20%
State funded grants	5,336	5,108	(228)	-4%
Total grants received	17,121	19,258	2,137	12%

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	5,773	5,897	124	2%
Family day care	120	80	(40)	-33%
General home care	1,007	849	(158)	-16%
Roads to Recovery	1,977	1,318	(659)	-33%
Recurrent - State Government				
Children Services	1,016	952	(64)	-6%
Aged care	638	342	(297)	-46%
School crossing supervisors	24	25	1	3%
Public Health	31	30	(1)	-3%
Libraries	139	157	18	13%
Maternal and child health	341	304	(37)	-11%
Recreation	264	265	1	0.3%
Working for Victoria (COVID stimulus)	222	133	(89)	-40%
Roadside Weed & Pest Control	62	62	0	0%
Municipal Emergency	60	60	-	0%
Other	229	-	(229)	-100%
Total recurrent grants	11,904	10,475	(1,430)	-12%
Non-recurrent - Commonwealth Government				
Community resilience support program	947	-	(947)	-100%
Public Health	-	2	2	100%
Other	20	-	(20)	-100%
Total non-recurrent grants	967	2	(965)	-100%
Total operating grants	12,871	10,477	(2,395)	-19%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Libraries	6	6	-	0%
Total recurrent grants	6	6	-	0%
Non-recurrent - Commonwealth Government				
Land Improvements	400	-	(400)	-100%
Buildings	99	376	277	280%
Bridges	110	-	(110)	-100%
Footpaths	-	2,200	2,200	100%
Underground Drainage	-	1,154	1,154	100%
Recreation & Leisure	1,132	853	(279)	-25%
Parks & Streetscapes	70	1,415	1,345	1921%
Other	125	-	(125)	-100%
Non-recurrent - State Government				
Land Improvements	500	-	(500)	-100%
Buildings	315	557	243	77%
Information Technology	104	-	(104)	-100%
Bridges	-	150	150	100%
Footpaths	318	-	(318)	-100%
Recreation & Leisure	500	1,000	500	100%
Parks & Streetscapes	320	1,070	750	234%
Other	252	-	(252)	-100%
Total non-recurrent grants	4,244	8,775	4,531	107%
Total capital grants	4,250	8,781	4,531	107%
Total Grants	17,121	19,258	2,137	12%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

The Victoria Grants Commission (VGC) have not given an indication that there will be a grant in advance payment for 2021/22, this budget has been prepared on the basis that the practice of the VGC paying 50% of the grant in advance will continue and as such a full years grant allocation is shown for 2021/22.

Roads to Recovery funding for 2020/21 included an extra \$659,000 as part of the Federal Government's drought relief program. The 2021/22 budget is based on Council annual allocation.

During 2020/21, Council received additional grant funding as part of Federal & state Government response to COVID-19.

Details on grants received for capital works has been included under the capital works program.

4.1.5 Contributions

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Contributions and donations	104	45	(59)	-56.88%
Monetary - Major projects	79	-	(79)	-100.00%
Monetary - Developer contributions	5	15	9	174.77%
Total contributions	188	60	(129)	-68.28%

Monetary - Major project contributions are contributions made by various community groups toward improvements on council owned land and facilities. Monetary - Developer contributions are monetary contributions made in lieu of the provision of recreational land in subdivisions.

4.1.6 Other income

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Interest	25	40	15	62.58%
Investment property rental	259	282	23	9.00%
Reimbursements	2,745	3,425	680	24.76%
Total other income	3,029	3,747	718	23.72%

Other income includes interest from investments, rental from investment properties and reimbursements for children services and services provided under the National Disability Insurance Scheme.

The increase in reimbursements represents the projected growth in NDIS services provided by Council.

4.1.7 Employee costs

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change	
			\$'000	%
Wages and salaries	13,638	14,403	765	5.61%
WorkCover	212	201	(11)	-5.26%
Superannuation	1,194	1,142	(52)	-4.35%
FBT	96	106	10	10.42%
Other wages	182	213	32	17.46%
Total employee costs	15,322	16,065	743	4.85%

Employee costs are forecast to increase by 3.6% compared to 2020/21. The increase can be attributed to the following factors:

Wage increase of 2.2% as part of the Enterprise Bargaining Agreement plus movements within band levels by employees during the term of the budget.

Additional staff have been employed to meet the increase in the level of service required under the National Disability Insurance Scheme (NDIS). This increased employee cost is offset by reimbursement income.

Other employee costs include staff recruitment, training and various allowances such as on-call, availability and travel.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000	\$'000	%
Operational materials	2,315	2,188	(127)	-5.48%
Operational services	3,996	3,761	(235)	-5.89%
Contract payments	195	84	(111)	-56.80%
Corporate strategies and reviews	140	40	(100)	-71.43%
Building maintenance	89	74	(15)	-16.85%
Utilities	423	408	(15)	-3.53%
Office administration	447	491	44	9.88%
Information technology	496	552	56	11.29%
Bank charges	28	34	6	20.67%
Insurance	407	429	22	5.40%
Consultants	242	245	3	1.09%
Ops - Contributions	451	192	(259)	-57.46%
Total materials and services	9,229	8,498	(732)	-7.93%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 7.9% compared to 2020/21 due to the completion of grant funded drought programs in 2020/21.

Waste collection and disposal costs have increased significant due to an increase in EPA levy and increase in Material Resource Recovery Facility Fee.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Land improvements	118	103	(15)	-12.64%
Buildings	545	547	1	0.22%
Office equipment	224	251	27	12.00%
Library books	72	76	5	6.34%
Plant & equipment	894	976	82	9.21%
Roads	2,858	2,911	52	1.83%
Bridges	255	260	5	2.00%
Footpaths	144	144	0	0.19%
Kerb & channel	226	225	(1)	-0.23%
Parks & streetscape	47	83	36	75.99%
Recreation & leisure	315	374	58	18.51%
Waste management	51	50	(1)	-1.79%
Aerodrome	79	78	(1)	-1.08%
Drainage	246	261	15	6.24%
Other infrastructure	270	299	29	10.62%
Total depreciation	6,345	6,639	294	4.63%

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	2021/22		
	\$'000	\$'000		
Audit fees	82	82	0	0.27%
Mayoral & Councillor Allowance	207	211	4	2.00%
Valuations	5	6	1	27.20%
Election expenses	130	-	(130)	-100.00%
Councillor induction	32	20	(12)	-37.50%
Council plan	16	-	(16)	-100.00%
Total other expenses	472	320	(152)	-32.25%

4.2 Balance Sheet

4.2.1 Assets

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. The balance of \$4.019m at the end of 2020/21 includes funds carried forward for the completion of 2020/21 capital works projects. The balance is projected to be \$3.690m at the end of 2021/22.

Trade and other receivables are monies owed to Council by ratepayers and others. The Coronavirus (Covid-19) may have an affect on the level of receivables but at this stage it cannot be quantified.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The \$9.636m increase is attributable to the net result of the capital works program, depreciation and written down value of assets sold.

4.2.2 Liabilities

Trade and other payables are amounts that Council owes to suppliers as at 30 June 2022. These liabilities are budgeted to increase by \$0.060 million.

Provisions include accrued long service leave and annual leave owing to employees. These employee entitlements (current and non current) are anticipated to increase by 0.042m after factoring in an increase for Collective Agreement outcomes.

4.2.3 Borrowings

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

	Forecast Actual 2020/21 \$	Budget 2021/22 \$	Projectio ns 2022/23 \$	2023/24 \$	2024/25 \$
Amount borrowed as at 30 June of the prior year	455,790	340,026	250,292	154,797	53,245
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(115,764)	(89,734)	(95,495)	(101,552)	(53,245)
Amount of borrowings as at 30 June	340,026	250,292	154,797	53,245	-

4.3 Statement of changes in Equity

4.3.1 Reserves

Asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. No asset revaluations are planned for 2021/2022 at this stage.

4.3.2 Equity

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$9.382m results directly from the operating surplus for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

It is expected that income will be \$17.282m higher than operating expenditure. This amount includes capital grants of \$8.725m and is prior to any capital expenditure.

The net cash flows from operating activities does not equal the surplus (deficit) 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

The amount of \$17.502m represents the amount of capital expenditure less any movements within Council's cash reserves and after taking into account any proceeds from the sale of assets.

4.4.3 Net cash flows provided by/used in financing activities

Council existing borrowings are expected to be fully paid out by September 2024. There are no new planned borrowings in this budget.

4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	2,402	160	- 2,242	-93.34%
Plant and equipment	1,587	1,007	- 580	-36.55%
Infrastructure	9,638	15,375	5,737	59.52%
Total	13,627	16,542	2,915	21.39%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	160	-	150	10	-	-	-	160	-
Plant and equipment	1,007	-	957	-	50	6	-	1,001	-
Infrastructure	15,375	8,048	5,437	956	933	10,093	15	5,267	-
Total	16,542	8,048	6,544	966	983	10,099	15	6,428	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land									
Land Improvements									
Buildings									
Building Improvements									
<i>Buildings Renewal</i>	150	-	150	-	-	-	-	150	-
<i>Climate Change Adaptation</i>	10	-	-	10	-	-	-	10	-
Leasehold Improvements									
Heritage buildings									
<i>Insert detailed list</i>	-	-	-	-	-	-	-	-	-
TOTAL PROPERTY	160	-	150	10	-	-	-	160	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Heavy Plant Replacement</i>	300	-	300	-	-	-	-	300	-
<i>Light Plant Replacement</i>	387	-	387	-	-	-	-	387	-
Fixtures, Fittings and Furniture									
<i>Kerang Children's Centre Furniture Renewal</i>	50	-	-	-	50	-	-	50	-
Computers and Telecommunications									
<i>ICT Capital Renewals</i>	170	-	170	-	-	-	-	170	-
Heritage Plant and Equipment									
Library books									
<i>Library Resources</i>	100	-	100	-	-	6	-	94	-
TOTAL PLANT AND EQUIPMENT	1,007	-	957	-	50	6	-	1,001	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
<i>Bitumen Roads Reseal Program</i>	910	-	910	-	-	-	-	910	-
<i>Gravel Re-sheeting Program</i>	994	-	994	-	-	568	-	426	-
<i>Sealed Roads Rehabilitation Program</i>	1,060	-	1,060	-	-	750	-	310	-
	-	-	-	-	-	-	-	-	-
Kerb & Channel									
<i>Kerb replacement</i>	153	-	153	-	-	-	-	153	-
Bridges									
Footpaths and Cycleways									
<i>Annual Footpath replacement</i>	104	-	104	-	-	-	-	104	-
<i>Kerang to Koondrook Rail Trail (Murray River Adventure Trail) - Grant dependent</i>	1,667	1,667	-	-	-	1,467	-	200	-
Drainage									
<i>Stormwater Network and Town Pump renewal</i>	160	-	160	-	-	-	-	160	-
<i>Murrabit Stormwater - Grant confirmed</i>	228	228	-	-	-	228	-	-	-
Recreational, Leisure & Community Facilities									
<i>Atkinson Park All Abilities Playground - Grant dependent</i>	1,100	-	1,100	-	-	1,077	-	23	-
<i>Promotional Infrastructure</i>	25	-	13	12	-	-	-	25	-
<i>Swimming Pool Renewal Program</i>	135	-	95	40	-	-	15	120	-
<i>Town/Boundary Entrances and Signage</i>	25	-	13	12	-	-	-	25	-
<i>Cohuna CBD Waterfront Development - Grant confirmed</i>	1,707	1,707	-	-	-	853	-	854	-
<i>Cohuna Sporting Precinct Masterplan</i>	100	-	-	100	-	-	-	100	-
Waste Management									
<i>Cell 5 construction - Gannawarra Central Landfill</i>	60	60	-	-	-	-	-	60	-
Parks, Open Space and Streetscapes									
<i>Automating Irrigation Systems</i>	50	-	-	50	-	-	-	50	-
<i>Tree Planting Program - Cool It Program</i>	30	30	-	-	-	-	-	30	-
<i>Kangaroo Lake North End Stage 2 - Grant dependent</i>	830	830	-	-	-	415	-	415	-
<i>Sustainable Recreational Water for Quambatook - Grant dependent</i>	387	387	-	-	-	187	-	200	-
Aerodromes									
Other Infrastructure									
<i>Strategic Project Development and Planning</i>	200	200	-	-	-	-	-	200	-
TOTAL INFRASTRUCTURE	9,925	5,109	4,602	214	-	5,545	15	4,365	-
TOTAL NEW CAPITAL WORKS	11,092	5,109	5,709	224	50	5,551	15	5,526	-

4.5.3 Works carried forward from the 2020/21 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Industrial Estate Expansion Tate Drive - Kerang</i>	229	229	-	-	-	-	-	229	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Light Plant Replacement</i>	44	-	44	-	-	-	-	44	-
INFRASTRUCTURE									
Building Improvements									
<i>Buildings Renewal</i>	160	-	-	160	-	-	-	160	-
<i>Kerang Children's Centre - Grant confirmed</i>	600	-	-	-	600	550	-	50	-
<i>Morton Garner Pavillion - Grant confirmed</i>	475	158	158	158	-	376	-	99	-
Roads									
<i>Kerang CBD Development Stage 2 - Grant confirmed</i>	1,000	-	333	334	333	1,000	-	-	-
Bridges									
<i>Apex Park Bridge Replacement - Grant dependent</i>	300	-	300	-	-	150	-	150	-
Footpaths and Cycleways									
<i>Kerang to Koondrook Rail Trail (Murray River Adventure Trail) - Grant dependent</i>	733	733	-	-	-	733	-	-	-
Drainage									
<i>Murrabit Stormwater - Grant confirmed</i>	926	926	-	-	-	926	-	-	-
Parks, Open Space and Streetscapes									
<i>Sustainable Recreational Water for Quambatook - Grant dependent</i>	813	813	-	-	-	813	-	-	-
Other Infrastructure									
<i>Climate Adaptation - Street Lights</i>	90	-	-	90	-	-	-	90	-
<i>Southern levee acquisition</i>	80	80	-	-	-	-	-	80	-
TOTAL INFRASTRUCTURE	5,450	2,939	835	742	933	4,548	-	902	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21	5,450	2,939	835	742	933	4,548	-	902	-

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

2021/22	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	229	229	-	-	-	229	-	-	229	-
Total Land	229	229	-	-	-	229	-	-	229	-
Buildings	475	158	158	-	158	475	376	-	99	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	920	-	150	600	170	920	557	-	363	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	1,395	158	308	600	328	1,395	933	-	462	-
Total Property	1,624	387	308	600	328	1,624	933	-	691	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	731	-	731	-	-	731	-	-	731	-
Fixtures, fittings and furniture	50	-	-	50	-	50	-	-	50	-
Computers and telecommunications	170	-	170	-	-	170	-	-	170	-
Library books	100	-	100	-	-	100	6	-	94	-
Total Plant and Equipment	1,051	-	1,001	50	-	1,051	6	-	1,045	-
Infrastructure										
Roads	3,964	-	3,298	333	333	3,964	2,318	-	1,646	-
Kerb & Channel	153	-	153	-	-	153	-	-	153	-
Bridges	300	-	300	-	-	300	150	-	150	-
Footpaths and cycleways	2,504	2,400	104	-	-	2,504	2,200	-	304	-
Drainage	1,314	1,154	160	-	-	1,314	1,154	-	160	-
Recreational, leisure and community facilities	3,092	1,707	1,220	-	165	3,092	1,853	15	1,224	-
Waste management	60	60	-	-	-	60	-	-	60	-
Parks, open space and streetscapes	2,110	2,060	-	-	50	2,110	1,485	-	625	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	370	280	-	-	90	370	-	-	370	-
Total Infrastructure	13,867	7,661	5,235	333	638	13,867	9,160	15	4,692	-
Total Capital Works Expenditure	16,542	8,048	6,544	983	966	16,542	10,099	15	6,428	-

2022/23	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	50	50	-	-	-	50	-	-	50	-
Total Land	50	50	-	-	-	50	-	-	50	-
Buildings	750	375	-	375	-	750	500	-	250	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	150	-	100	-	50	150	-	-	150	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	900	375	100	375	50	900	500	-	400	-
Total Property	950	425	100	375	50	950	500	-	450	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	822	-	807	-	15	822	-	-	822	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	190	-	190	-	-	190	-	-	190	-
Library books	140	40	100	-	-	140	6	-	134	-
Total Plant and Equipment	1,152	40	1,097	-	15	-	6	-	1,146	-
Infrastructure										
Roads	2,920	-	2,920	-	-	2,920	1,318	-	1,602	-
Kerb & Channel	156	-	156	-	-	156	-	-	156	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	2,552	2,436	116	-	-	2,552	2,200	-	352	-
Drainage	110	-	-	110	-	110	-	-	110	-
Recreational, leisure and community facilities	2,745	640	148	-	1,958	2,745	1,125	15	1,605	-
Waste management	980	980	-	-	-	980	-	-	980	-
Parks, open space and streetscapes	2,170	2,075	-	95	-	2,170	1,430	-	740	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	200	200	-	-	-	200	-	-	200	-
Total Infrastructure	11,833	6,331	3,340	205	1,958	11,833	6,073	15	5,745	-
Total Capital Works Expenditure	13,935	6,796	4,537	580	2,023	13,935	6,579	15	7,341	-

2023/24	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	750	375	(0)	375	(0)	750	500	-	250	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	100	-	100	-	-	100	-	-	100	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	850	375	100	375	(0)	850	500	-	350	-
Total Property	850	375	100	375	(0)	850	500	-	350	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	100	-	100	-	-	100	6	-	94	-
Total Plant and Equipment	1,087	-	1,087	-	-	1,087	6	-	1,081	-
Infrastructure										
Roads	2,900	-	2,900	-	-	2,900	1,318	-	1,582	-
Kerb & Channel	-	-	159	-	-	159	-	-	159	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	1,118	1,000	118	-	-	1,118	1,000	-	118	-
Drainage	650	650	-	-	-	650	250	-	400	-
Recreational, leisure and community facilities	2,960	-	133	-	2,828	2,960	1,750	15	1,195	-
Waste management	300	300	-	-	-	300	-	-	300	-
Parks, open space and streetscapes	355	305	-	-	50	355	200	-	155	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	200	200	-	-	-	200	-	-	200	-
Total Infrastructure	8,642	2,455	3,310	-	2,878	8,642	4,518	15	4,109	-
Total Capital Works Expenditure	10,579	2,830	4,496	375	2,877	10,579	5,024	15	5,540	-

2024/25	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	350	-	100	100	150	350	-	-	350	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	100	-	100	-	-	100	-	-	100	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	450	-	200	100	150	450	-	-	450	-
Total Property	450	-	200	100	150	450	-	-	450	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	180	-	180	-	-	180	-	-	180	-
Library books	100	-	100	-	-	100	6	-	94	-
Total Plant and Equipment	1,087	-	1,087	-	-	1,087	6	-	1,081	-
Infrastructure										
Roads	4,835	-	3,015	100	1,720	4,835	2,383	-	2,452	-
Kerb & Channel	162	-	162	-	-	162	-	-	162	-
Bridges	300	-	300	-	-	300	-	-	300	-
Footpaths and cycleways	1,295	1,175	120	-	-	1,295	1,000	-	295	-
Drainage	899	650	249	-	-	899	235	15	649	-
Recreational, leisure and community facilities	1,525	-	148	-	1,378	1,525	1,000	-	525	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	60	45	-	15	-	60	15	-	45	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	200	200	-	-	-	200	-	-	200	-
Total Infrastructure	9,276	2,070	3,994	115	3,098	9,276	4,633	15	4,628	-
Total Capital Works Expenditure	10,813	2,070	5,280	215	3,248	10,813	4,639	15	6,159	-

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		Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-0.26%	5.99%	1.82%	1.47%	1.50%	1.01%	+
Liquidity									
Working Capital	Current assets / current liabilities	2	255.12%	267.15%	257.65%	232.03%	244.91%	244.87%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	48.76%	78.02%	70.32%	51.71%	66.65%	66.77%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	3.46%	2.52%	1.82%	1.11%	0.37%	0.00%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.07%	0.84%	0.84%	0.83%	0.43%	0.01%	+
Indebtedness	Non-current liabilities / own source revenue		7.71%	6.59%	5.86%	5.35%	5.06%	5.01%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	112.16%	129.20%	113.13%	97.83%	108.89%	124.70%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	44.51%	40.42%	42.76%	43.02%	43.02%	43.02%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.73%	0.72%	0.69%	0.70%	0.72%	0.73%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$4,340	\$4,527	\$4,549	\$4,629	\$4,720	\$4,838	+
Revenue level	Total rate revenue / no. of property assessments		\$1,611	\$1,636	\$1,660	\$1,691	\$1,723	\$1,756	+

Key to Forecast Trend:

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

Notes to indicators

1. Adjusted underlying result

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result.

The adjusted underlying result for the 2021/22 year is a surplus of \$586,000. In calculating the adjusted underlying result Council has excluded grants received for capital purposes which are non-recurrent and capital contributions from other sources but includes Road to Recovery funding as a recurrent grant. Contributions of non-monetary assets are excluded as the value of assets assumed by Council is dependent on the level of development activity each year.

2. Working Capital

This ratio indicates the level of current assets compared to current liabilities. Council's working capital ratio is an indication of sound financial position with the ability to pay its current obligations.

3. Unrestricted Cash

Unrestricted cash represents cash and cash equivalents held by Council less the amount of grants received during the year but not expended by 30 June and the amount of capital works not completed by 30 June 2021.

4. Debt compared to rates

Council existing borrowings are expected to be fully paid out by September 2024. There are no new planned borrowings in this budget.

5. Asset renewal

Asset renewal represents the amount of capital expenditure being directed towards the replacement of Council's existing assets. This ratio represents the amount of renewal as a percentage of the depreciation expense shown for each year. A ratio less than 100% represents an asset renewal gap. The level of renewal expenditure is dependant on the level of expenditure on new assets and upgrading existing assets.

6. Rates concentration

Rates concentration represents rates proportion of total operating revenue. Council is reliant on external grants for the funding of its operations.

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 2021/22 year

GANNAWARRA SHIRE COUNCIL

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021				
	Note	Statutory/ Discretionary	Incl. GST	2021/2022
ENVIRONMENTAL HEALTH SERVICES				
FOOD ACT REGISTRATION FEES				
Class 1 Food Premises - Requiring External Food Safety Audits		Discretionary	No	\$ 353.00
Class 2 Food Premises - Requiring Council Food Safety Audits including food vans (5 or less employed (including proprietor and his/her family)		Discretionary	No	\$ 329.00
Class 2A Temporary Premises (Markets, Shows, Field Days, Exhibitions and like events)		Discretionary	No	\$ 93.00
Class 3 Food Premises Inc. Food Vehicles - 5 or less employed		Discretionary	No	\$ 197.00
Class 3A Temporary Premises (Markets, Shows, Field Days, Exhibitions and like events)		Discretionary	No	\$ 50.00
More than 5 employed, an additional fee per employee		Discretionary	No	\$ 40.00
Maximum Fee		Discretionary	No	\$ 3,250.00
School Canteens (operated by voluntary organisation)		Discretionary	No	\$ 197.00
Community Groups		Discretionary	No	No Charge
Food Act – Transfer of Registration		Discretionary	No	\$ 231.00
Statutory Food Samples		Discretionary	No	No Charge
Non-compliant food samples	Per Re-Test	Discretionary	No	\$ 223.00
Annual statutory inspection plus statutory follow-up inspection		Discretionary	No	No Charge
Inspection Fee for non-compliant food premises	Per Inspection	Discretionary	No	\$ 223.00
Requested inspection and Report		Discretionary	No	\$ 223.00
PUBLIC HEALTH AND WELLBEING ACT: REGISTRATION FEES				
Public Health and Wellbeing Act: Premises				
Prescribed Accommodation premises – per year		Discretionary	No	\$ 290.00
Health Act – Transfer of Registration		Discretionary	No	\$ 221.00
Health premises - low risk activities - hair and beauty therapy or beauty therapy only (per operator)		Discretionary	No	\$ 93.00
Health premises - hairdressing only - one off fee (per operator)		Discretionary	No	\$ 93.00
Health premises - low risk activities - maximum fee		Discretionary	No	\$ 290.00
Health premises - high risk activities - skin penetration, tattooing, ear piercing, electrolysis		Discretionary	No	\$ 290.00
Inspection fee - non-compliant health premises		Discretionary	No	\$ 223.00
Requested inspection and report		Discretionary	No	\$ 223.00
Aquatic Facilities - category 1 Registration	Annual Fee	Discretionary	No	\$ 100.00
Public Health Requests				
Water analysis - portable and non-portable (Including rainwater tanks)		Discretionary	No	\$ 223.00
ENVIRONMENT PROTECTION ACT REGISTRATION FEES				
Septic Tank Fees				
Application to install or alter a septic tank system		Discretionary	No	\$ 329.00
Minor alteration to existing system		Discretionary	No	\$ 223.00
Amend or reissue permit		Discretionary	No	\$ 59.00
Extension of permit (12 Months)		Discretionary	No	\$ 59.00
IMMUNISATIONS				
Influenza Vaccine		Discretionary	No	\$ 25.00
Hepatitis B - Adult		Discretionary	No	\$ 28.00
Hepatitis B - Paediatric		Discretionary	No	\$ 17.00
Hepatitis A - Adult		Discretionary	No	\$ 72.00
Hepatitis A - Paediatric		Discretionary	No	\$ 53.00
Twinrix (Hepatitis A & B) - Adult		Discretionary	No	\$ 100.00
Twinrix (Hepatitis A & B) - Paediatric		Discretionary	No	\$ 67.00
Boostrix		Discretionary	No	\$ 52.00
Chicken Pox		Discretionary	No	\$ 80.00
COMMUNITY SERVICES				
NDIS - National Disability Insurance Scheme				
Fees and charges as per 2018 NDIS Price Guide - Victoria		Discretionary	No	As per guide
Community Care Services (Rates per hour – maximum set by Government)				
Home Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 11.00
Home Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 16.30
Home Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$ 35.55

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Personal Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	12.00
Personal Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	17.45
Personal Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$	42.00
Respite Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	12.00
Respite Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	17.45
Respite Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$	42.00
Social Support - Group	Fee is activity related	Discretionary	No	\$	10.50
Social Support - Individual - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	12.00
Social Support - Individual - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	17.45
Social Support - Individual - Self Funded	Income Assessed: Refer to CHSP	Discretionary	No	\$	42.00
Property Maintenance Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	13.10
Property Maintenance Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	19.15
Property Maintenance Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$	53.50
Transport Expenses - Fixed Fee (within townships)	Income Assessed: Refer to CHSP	Discretionary	No	\$	8.00
Transport Expenses - Intrashire	Income Assessed: Refer to CHSP	Discretionary	No	\$	1.00
Sleepover - Active (per hour) - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	12.00
Sleepover - Active (per hour) - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$	17.45
Sleepover - Active (per hour) - Self Funded	Income Assessed: Refer to CHSP	Discretionary	No	\$	42.00
Sleepover - Inactive	Income Assessed: Refer to CHSP	Discretionary	No	\$	123.41
Food Services (Per meal)					
Meals on Wheels – 3 Courses	Includes Frozen meals	Discretionary	No	\$	12.00
Meals on Wheels – 2 Courses	Includes Frozen meals	Discretionary	No	\$	11.00
Meals on Wheels – 1 Courses	Includes Frozen meals	Discretionary	No	\$	10.00
Social Meal 3 Courses		Discretionary	No	\$	12.00
Social Meal 2 Courses		Discretionary	No	\$	11.00
Sandwiches		Discretionary	No	\$	5.00
Brokered Services (Rates per hour)					
Assessment / Case Management		Discretionary	Yes	\$	110.00
Home Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$	53.00
Home Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm)	Discretionary	Yes	\$	78.00
Home Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) incl. Public Holiday	Discretionary	Yes	\$	105.00
Personal Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$	57.00
Personal Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care	Discretionary	Yes	\$	86.00
Personal Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) and Public Holiday or More than 10 hours consecutive care	Discretionary	Yes	\$	114.00
Respite Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$	57.00
Respite Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care	Discretionary	Yes	\$	86.00
Respite Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) and Public Holiday or More than 10 hours consecutive care	Discretionary	Yes	\$	114.00
Social Support - Individual 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$	57.00
Social Support - Individual 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care	Discretionary	Yes	\$	86.00
Social Support - Individual 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) and Public Holiday or More than 10 hours consecutive care	Discretionary	Yes	\$	114.00
Sleepover - Active (per hour)	10pm - 6.30am	Discretionary	Yes	\$	114.00
Sleepover - Inactive	10pm-6.30am	Discretionary	Yes	\$	123.41
Property Maintenance		Discretionary	Yes	\$	75.00
Meals on Wheels – 3 Courses	Includes Frozen meals	Discretionary	Yes	\$	14.50
Meals on Wheels – 2 Courses	Includes Frozen meals	Discretionary	Yes	\$	12.50
Meals on Wheels - 1 Course		Discretionary	Yes	\$	11.50
Meals on Wheels - Sandwich		Discretionary	Yes	\$	5.50
Community Social Meal	Centre Based Meals	Discretionary	Yes	\$	11.00
Transport Expenses - Fixed Fee (within townships) (one way trip)		Discretionary	Yes	\$	8.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Travel Expense	per kilometre		Discretionary	Yes	\$ 1.50
Gannawarra Non Emergency Transport Service Client Contributions (All one way transport bookings calculated as "return" services)					
Transport Contributions					
Minimum Charge			Discretionary	Yes	\$ 45.00
Transport under 100km from place of residence	per kilometre		Discretionary	Yes	\$ 0.25
Transport over 100km from place of residence	per kilometre		Discretionary	Yes	\$ 0.30
Business Client Charges	per kilometre		Discretionary	Yes	\$ 1.00
CHILDREN SERVICES					
Long Day Care (Calendar Year)					
Full Day (per day) - 1 July to 31 December 2021	8.00am to 6.00pm		Discretionary	No	\$ 100.00
Full Day (per day) - 1 January to 30 June 2022	8.00am to 6.00pm		Discretionary	No	\$ 105.00
Casual (per hour) - 1 July to 31 December 2021	Minimum 2 Hours		Discretionary	No	\$ 14.40
Casual (per hour) - 1 January to 30 June 2022	Minimum 2 Hours		Discretionary	No	\$ 15.00
Kindergarten Fees - Kerang (Calendar Year)					
4 year old kindergarten - 1 July to 31 December 2021	Per week		Discretionary	No	State Govt funded
4 year old kindergarten - 1 January to 30 June 2022	Per week		Discretionary	No	\$ 46.60
3 year old kindergarten - 1 July to 31 December 2021	Per week		Discretionary	No	State Govt funded
3 year old kindergarten - 1 January to 30 June 2022	Per week		Discretionary	No	\$ 46.60
Cohuna, Koondrook and Leitchville (Calendar Year)					
4 year old kindergarten - 1 July to 31 December 2021	Per year		Discretionary	No	State Govt funded
4 year old kindergarten - 1 January to 30 June 2022	Per year		Discretionary	No	\$ 1,200.00
3 year old kindergarten - 3 hours week - 1 July to 31 December 2021	Per year		Discretionary	No	State Govt funded
3 year old kindergarten - 3 hours week - 1 January to 30 June 2022	Per year		Discretionary	No	\$ 400.00
Family Day Care					
Parent Administration Levy	Per child per hour		Discretionary	No	\$ 1.30
Carer Support Levy	Pro rata per week		Discretionary	No	\$ 7.50
Standard fee	8.00am to 6.00pm (range between)		Discretionary	No	\$5.50 - \$10.00
Standard fee	Non-Core hours (range between)		Discretionary	No	\$6.75 - \$13.25
After School Care	8.00am to 6.00pm (range between)		Discretionary	No	\$5.50 - \$13.25
After School Care	Non-Core hours (range between)		Discretionary	No	\$6.75 - \$13.25
Before School Care	8.00am to 6.00pm (range between)		Discretionary	No	\$6.50 - \$9.50
Before School Care	Non-Core hours (range between)		Discretionary	No	\$6.75 - \$13.25
Public Holiday	8.00am to 6.00pm (range between)		Discretionary	No	\$8.00 - \$19.00
Public Holiday	Non-Core hours (range between)		Discretionary	No	\$8.00 - \$19.00
Toy Library Fees					
Annual Standard Membership			Discretionary	Yes	\$ 15.00
Annual Group Membership			Discretionary	Yes	\$ 35.00
LIBRARY					
Replacement Books			Discretionary	Yes	Cost
Replace Cards			Discretionary	Yes	\$ 2.00
Library Bags			Discretionary	Yes	\$ 3.50

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021				
	Note	Statutory/ Discretionary	Incl. GST	2021/2022
Photocopies/Print outs	A4/A3 One Side	Discretionary	Yes	\$ 0.50
	A4/A3 Double Side	Discretionary	Yes	\$ 0.80
Photocopies – own paper	Per Side	Discretionary	Yes	\$ 0.30
Photocopies/Printouts Colour	Per Side	Discretionary	Yes	\$ 1.00
Laminating		Discretionary	Yes	\$ 1.00
Old Books (depending on condition)		Discretionary	Yes	\$0.20 - \$2.00
Sir John Gorton Library Meeting Room				
Commercial/Casual Hirers (Charges capped at 5 Hours)	Per hour	Discretionary	Yes	\$ 20.00

PLANNING FEES AND CHARGES				
Statutory Planning Fees				

Use of Land Planning Permit (Note 1)		Statutory	No	\$ 1,337.70
Dwelling Planning Permit < \$10,000 (Note 1)		Statutory	No	\$ 202.90
Dwelling Planning Permit > \$10,001 - \$100,000 (Note 1)		Statutory	No	\$ 638.80
Dwelling Planning Permit > \$100,001 - \$500,000 (Note 1)		Statutory	No	\$ 1,307.60
Dwelling Planning Permit > \$500,001 - \$1,000,000 (Note 1)		Statutory	No	\$ 1,412.80
Dwelling Planning Permit > \$1,000,001 - \$2,000,000 (Note 1)		Statutory	No	\$ 1,518.00
VicSmart Application < \$10,000 (Note 1)		Statutory	No	\$ 202.90
VicSmart Application > \$10,001 (Note 1)		Statutory	No	\$ 435.90
VicSmart Application to subdivide land (Note 1)		Statutory	No	\$ 202.90
Development of Land < \$100,000 (Note 1)		Statutory	No	\$ 1,164.80
Development of Land > \$100,001 - \$1,000,000 (Note 1)		Statutory	No	\$ 1,570.60
Development of Land > \$1,000,001 - \$5,000,000 (Note 1)		Statutory	No	\$ 3,464.40
Development of Land > \$5,000,001 - \$15,000,000 (Note 1)		Statutory	No	\$ 8,830.10
Development of Land > \$15,000,001 - \$50,000,000 (Note 1)		Statutory	No	\$ 26,039.50
Development of Land > \$50,000,001 (Note 1)		Statutory	No	\$ 58,526.80
To Subdivide existing Building (Note 1)		Statutory	No	\$ 1,337.70
To Subdivide Land into 2 lots (Note 1)		Statutory	No	\$ 1,337.70
Boundary Realignment (Note 1)		Statutory	No	\$ 1,337.70
To Subdivide Land (Note 1)		Statutory	No	\$ 1,337.70
Create, vary or remove restriction or create, vary or remove an easement (Note 1)		Statutory	No	\$ 1,337.70

Strategic Planning Fees				
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Amendment to a planning Scheme (Note 1)		Statutory	No	\$ 3,096.20
Considering Submissions and referral to Planning Panel (up to 10 submissions) (Note 1)		Statutory	No	\$ 15,345.60
Considering Submissions and referral to Planning Panel (11 to 20 submissions) (Note 1)		Statutory	No	\$ 30,661.20
Considering Submissions and referral to Planning Panel (> 20 submissions) (Note 1)		Statutory	No	\$ 40,986.80
Adopting an Amendment (Note 1)		Statutory	No	\$ 488.50
Approval of an Amendment (Note 1)		Statutory	No	\$ 488.50
Certificate of Compliance (Note 1)		Statutory	No	\$ 330.70
Proposal to amend or end a Section 173 Agreement		Statutory	No	\$ 668.80
Satisfaction Certificate (Note 1)		Statutory	No	\$ 330.70

Subdivision Fees				
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Certification of a plan of subdivision		Statutory	No	\$ 177.30
Plan Examination Fee		Discretionary	No	Up to a maximum of 0.75% value of works
Supervision Fee		Discretionary	No	Up to maximum of 2.5% value of works

BUILDING FEES AND CHARGES				
Domestic				

New Dwellings or works	Up to \$19,999	Discretionary	Yes	\$ 680.00
New Dwellings or works	\$20,000 to \$49,999	Discretionary	Yes	\$ 770.00
New Dwellings or works	\$50,000 to \$99,999	Discretionary	Yes	\$ 920.00
New Dwellings or works	\$100,000 to \$199,999	Discretionary	Yes	\$ 1,450.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021				
	Note	Statutory/ Discretionary	Incl. GST	2021/2022
New Dwellings or works	\$200,000 to \$399,999	Discretionary	Yes	\$ 1,850.00
New Dwellings or works	\$400,000 to \$499,999	Discretionary	Yes	\$ 2,050.00
New Dwellings or works	Above \$500,000	Discretionary	Yes	Cost / 270
Multi unit developments	Up to 4 units	Discretionary	Yes	1850 per unit
Lodgement Fee	Applies for works over a value of \$5,000	Statutory	Yes	\$ 123.70
Commercial Building Works				
Contract amount	Up to \$30,000	Discretionary	Yes	\$ 620.00
Contract amount	\$30,000 - \$100,000	Discretionary	Yes	\$ 1,650.00
Contract amount	\$100,000 - \$500,000	Discretionary	Yes	\$ 2,800.00
Contract amount	\$500,000 - \$999,999	Discretionary	Yes	cost / 220 + \$250
Contract amount	Over \$1,000,000	Discretionary	Yes	cost / 220 + \$275
Submissions for modifications to building regulations	Per hour	Discretionary	Yes	\$ 175.00
Special performance based assessments	per hour	Discretionary	Yes	\$ 175.00
Minor Building Works				
Garages, Carports/Sheds, Verandahs	Up to \$19,999	Discretionary	Yes	\$ 520.00
Garages, Carports/Sheds, Verandahs	\$20,000 to \$49,999	Discretionary	Yes	\$ 620.00
Garages, Carports/Sheds, Verandahs	Above \$50,000	Discretionary	Yes	\$ 820.00
Swimming Pools		Discretionary	Yes	\$ 820.00
Safety Barrier for swimming pool or spas		Discretionary	Yes	\$ 300.00
Dwelling Reblock / restumping		Discretionary	Yes	\$ 620.00
Miscellaneous Building permit fee		Discretionary	Yes	\$ 500.00
Sitting of places of public entertainment		Discretionary	Yes	\$ 500.00
Variation to approved plans		Discretionary	Yes	\$ 150.00
Extensions		Discretionary	Yes	\$ 250.00
Bond can be in form of Bank Guarantee (Bond can be refunded up to 40% or \$2,000 on satisfactory completion of exterior).		Statutory	No	\$ 10,000.00
Miscellaneous inspections		Discretionary	Yes	\$ 160.00
Temporary occupation of a building	every 6 months	Discretionary	Yes	\$ 550.00
House Relocation				
Inspection and report fee prior to relocation		Discretionary	Yes	\$ 350.00
Demolition Permit				
Single storey Class 1 Building more than 6.0m from the street alignment		Discretionary	Yes	\$ 420.00
Single storey Class 1 Building more than 6.0m from street alignment, and is more than 6.0m high		Discretionary	Yes	\$ 470.00
Any Class 1 or 10 building containing more than 1 storey	Per Storey	Discretionary	Yes	\$ 420.00
Any other building (commercial or industrial)	Per Storey	Discretionary	Yes	\$ 570.00
Building Certificates				
Property Information (Building Certificates)		Statutory	No	\$ 47.90
Information on stormwater (Legal Point of Discharge)		Statutory	No	\$ 141.20
Consent and Report				
Council		Statutory	No	\$ 294.70
Protection for works		Statutory	No	\$ 299.10
Council - Demolition		Statutory	No	\$ 86.40
Land Information Certificate		Statutory	No	\$ 27.00
Swimming Pools and Spa fees				
Swimming Pool and Spa fees - Application for Registration	2.15 Fee units	Discretionary	Yes	\$ 31.80
Swimming Pool and Spa fees - Information search fee	3.19 Fee units	Discretionary	Yes	\$ 47.20
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier compliance	1.38 fee units	Discretionary	Yes	\$ 20.40
Swimming Pool and Spa fees - Lodgement of Certificate of pool barrier non-compliance	26 fee units	Discretionary	Yes	\$ 385.10
RECREATION				
RECREATION RESERVES - COHUNA & LEITCHVILLE				
Football Clubs				
Cohuna Kangas		Discretionary	Yes	\$ 5,300.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Leitchville			Discretionary	Yes	\$ 3,500.00
Cricket Clubs					
Cohuna - per year			Discretionary	Yes	\$ 650.00
Leitchville - per year			Discretionary	Yes	\$ 650.00
Miscellaneous					
Cohuna A. P. & H. Society - per year			Discretionary	Yes	\$ 1,785.00
Cohuna Little Athletics Club - per year			Discretionary	Yes	\$ 650.00
School Groups & RSL			Discretionary	Yes	No Charge
Casual - per day			Discretionary	Yes	\$ 330.00
Casual - per hour (min 3 hours hire)			Discretionary	Yes	\$ 70.00
Casual - more than one consecutive day		Price on application	Discretionary	Yes	POA
Oval Hire - refundable deposit			Discretionary	No	\$ 260.00
MUNICIPAL RESERVES					
Municipal Reserve					
Use of Municipal Reserve (Inc Parks & Gardens) - Schools & RSL			Discretionary	Yes	No Charge
Use of Municipal Reserve (Inc Parks, Gardens & Wharf) - Commercial use/Major events/Weddings		Permit Fee	Discretionary	Yes	\$ 50.00
SWIMMING POOLS					
Kerang/Cohuna Swimming Pool					
Seasons Tickets: Family Season Pass (Cohuna and Kerang)		Family	Discretionary	Yes	\$ 185.00
Seasons Tickets:		Adults	Discretionary	Yes	\$ 100.00
		Concession or Student	Discretionary	Yes	\$ 60.00
		Concession - Family	Discretionary	Yes	\$ 85.00
Admission:		Adults	Discretionary	Yes	\$ 4.50
		Concession or Student	Discretionary	Yes	\$ 3.60
		Children with School	Discretionary	Yes	\$ 2.60
		Children under 5 years	Discretionary	Yes	No Charge
		Non-Swimming Patrons	Discretionary	Yes	\$ 1.50
		Family Day Pass	Discretionary	Yes	\$ 15.00
		Community Groups/Schools/Event hire	Discretionary	Yes	As per GSC booking procedure
Ten Visit Pass Entry:		Family	Discretionary	Yes	\$ 110.00
		Adult	Discretionary	Yes	\$ 36.00
		Concession/Student	Discretionary	Yes	\$ 26.00
Hire of Inflatable Pool Equipment:		2 day hire charge	Discretionary	Yes	\$ 1,000.00
Kerang Exercise Pool					
Concession		Per Hour	Discretionary	Yes	\$ 5.00
		1/2 Hour	Discretionary	Yes	\$ 3.50
Adult		Per Hour	Discretionary	Yes	\$ 7.50
		1/2 Hour	Discretionary	Yes	\$ 5.50
Claims Attendance		Per Hour	Discretionary	Yes	\$ 10.00
		1/2 Hour	Discretionary	Yes	\$ 7.50
Children (5-15)		Per Hour	Discretionary	Yes	\$ 3.00
		1/2 Hour	Discretionary	Yes	\$ 1.50
Children under 5			Discretionary	Yes	No Charge
Groups of max. 10 people		Per hour	Discretionary	Yes	\$ 40.00
Multiple group bookings		5 one hour sessions	Discretionary	Yes	\$ 180.00
An additional \$40 lifeguard fee per hour applies for group bookings that cannot supply their own qualified lifeguard.		per hour	Discretionary	Yes	\$ 40.00
Warra Waders Swim School		1/2 hour	Discretionary	Yes	\$ 10.00
10 Visit Pass					
Adult (Non Pensioners)		1/2 hour	Discretionary	Yes	\$ 55.00
		1 hour	Discretionary	Yes	\$ 75.00
Pensioner		1/2 hour	Discretionary	Yes	\$ 35.00
		1 hour	Discretionary	Yes	\$ 50.00
Leitchville Swimming Pool (Administered by Community Asset Committee of Council)					
Family Season Pass (L'ville only)		Family	Discretionary		\$ 120.00
Single Season Pass		Adult	Discretionary		\$ 45.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Student Season Pass		Under 18/student	Discretionary		\$ 40.00
Holiday Makers		Family	Discretionary		\$ 50.00
Adult Admission		Adult	Discretionary		\$ 4.00
Child Admission		Persons under 18 years	Discretionary		\$ 3.00
RESIDENTIAL TENANCIES ACT REGISTRATION FEES					
Site not exceeding 25 (17 fee units)			Statutory	No	\$ 245.65
Site exceeding 25 but not exceeding 50 (34 fee units)			Statutory	No	\$ 491.30
Site exceeding 50 but not exceeding 100 (68 fee units)			Statutory	No	\$ 982.60
Site exceeding 100 but not exceeding 150 (103 fee units)			Statutory	No	\$ 1,488.35
Site exceeding 150 but not exceeding 200 (137 fee units)			Statutory	No	\$ 1,979.65
Site exceeding 200 but not exceeding 250 (171 fee units)			Statutory	No	\$ 2,470.95
Site exceeding 250 but not exceeding 300 (205 fee units)			Statutory	No	\$ 2,962.25
Transfer of Caravan Park (5 fee units)			Statutory	No	\$ 72.25
Notification Fee for Moveable Dwellings within caravan parks			Discretionary		\$ 220.00
LOCAL LAWS					
DOMESTIC ANIMAL ACT					
Dog Registration					
Maximum fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 1—Dogs		Unsterilised dog Declared dangerous dog Declared menacing dog Declared restricted breed dog	Statutory	No	120 + State Gov't Levy (SGL) 11/4/2020 - 10/4/2021
Reduced fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 1—Dogs		Desexed dog Dog over 10 years old Dogs kept for working stock Registered domestic animal business Obedience trained dog with approved organisation Dogs registered with applicable organisation / owner is current member	Statutory	No	41.00 + State Gov't Levy 11/4/2021 - 10/4/2022
Eligible concession card holder		Discount does not include SGL	Statutory	No	50% discount
New registration paid after 10 October each year		Discount does not include SGL	Discretionary	No	50% discount
Replacement Tag			Discretionary	Yes	\$ 5.00
Late Payment Fee			Discretionary	No	\$ 40.00
Cat Registration					
Maximum fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 2 - Cats		Unsterilised cat	Statutory	No	120 + State Gov't Levy (SGL) 11/4/2020 - 10/4/2021
Reduced fee as per Domestic Animals Act 1994 Schedule 1 – Registration fees Part 2 - Cats		Desexed cat Cat over 10 years old Registered domestic animal business	Statutory	No	41.00 + State Gov't Levy 11/4/2021 - 10/4/2022
Eligible concession card holder		Discount does not include SGL	Statutory	No	50% discount
New registration paid after 10 October each year		Discount does not include SGL	Discretionary	No	50% discount

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Replacement Tag			Discretionary	Yes	\$ 5.00
Late Payment Fee			Discretionary	No	\$ 40.00
Administration - Domestic Animals Registration					
Pro-rata reduction (quarterly) for refund of animal registration - state Gov't Levy non refundable	Pro-rata quarterly		Discretionary	Yes	As Calculated
Pound Fees - Domestic Animal Act					
Release Fee	Dogs and Cats 1st Offence		Discretionary	Yes	\$ 50.00
	Dogs and Cats 2nd offence		Discretionary	Yes	\$ 100.00
	Dogs and Cats 3rd offence		Discretionary	Yes	\$ 200.00
Sustenance Fee (per day)			Discretionary	Yes	\$ 25.00
Domestic Animal Business					
Domestic Animal Business	Permit Fee plus SGL (SGL increases with CPI each year)		Discretionary	Yes	610.00 + State Gov't Levy
Administration - Local Law Permits					
Release fee for animal impounded under Local Laws	Per animal		Discretionary	Yes	\$ 66.00
Release fee for item impounded under Local Laws	Per item		Discretionary	Yes	\$ 66.00
Release fee for impounded vehicle			Discretionary	No	\$220 + towing costs
Amendments to permits	All permits		Discretionary	Yes	\$ 35.00
Late Payment Fee	Additional fee payable on late renewal of permit		Discretionary	No	50% of permit
Local Law - Application and Permit Fees					
Bulk rubbish containers	Permit Fee (per container)		Discretionary	Yes	\$ 60.00
Fodder on road	Refer to local law guidelines		Discretionary	Yes	\$ 230.00
Footpath Trading - Consumption of Alcohol	Permit Fee (in conjunction with Footpath Trading permit)		Discretionary	No	\$ 55.00
Footpath Trading / Permit fee - advertising sign, display of goods, table and chairs	Permit Fee (in conjunction with Footpath Trading permit)		Discretionary	No	\$ 55.00
Consumption of Alcohol	Permit Fee (commercial business only)		Discretionary	No	\$ 55.00
House to House trading	Permit Fee		Discretionary	No	\$ 230.00
Keeping of Animals	Permit Fee		Discretionary	Yes	\$ 120.00
Livestock on Roads - Droving	Permit Fee		Discretionary	No	\$220.00 + \$1000.00 Bond
Livestock on Roads - Grazing	Permit fee		Discretionary	Yes	\$ 230.00
Municipal reserve - waterways	Application & permit fee - events held on Council controlled waterways		Discretionary	Yes	\$ 270.00
Roadside trading	Permit fee		Discretionary	Yes	\$ 230.00
	Site fee		Discretionary	Yes	\$125.00 per month
Shipping containers	Permit Fee (per container)		Discretionary	Yes	\$ 120.00
Temporary Road Closure - Community Group	Advertising		Discretionary	Yes	Advertising cost
Temporary Road Closure - Commercial event	All cost associated with the event. Charged through private works, sundry debtor process.		Discretionary	Yes	Advertising cost
All other Local Law permits not listed above	Permit Fee		Discretionary	Yes	\$ 120.00
Council Controlled Parking					
* For Offence Codes 701 To 714, A Municipal Council May By Council Resolution Fix a Penalty Of Up To 0.5 Penalty Unit For That Offence.			Statutory		0.5 of a Penalty Unit
Parking offences under Road Safety Road Rules 2009 (Offence codes 701-714) (0.5 of a Penalty Unit)			Statutory	No	0.5 of a Penalty Unit
LIVESTOCK					
Pound Fees - Stock					
Impounded sheep - per head			Discretionary	Yes	\$ 22.00
Impounded cattle - per head			Discretionary	Yes	\$ 110.00
Impounded horses - per head			Discretionary	Yes	\$ 110.00
Impounded stock - all other stock including goats, pigs, etc - per animal			Discretionary	Yes	\$ 110.00
Transport			Discretionary	Yes	Cost of Transport
After hours call out fee for livestock on roads			Discretionary	Yes	\$ 330.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
NLIS tags		if required	Discretionary	Yes	\$ 44.00
Advertisement in Newspaper		as required under Impounding of Livestock Act 1994	Discretionary	Yes	Cost of advertising
Sustenance Fee			Discretionary	Yes	Cost of hay per day
Release fee - per animal			Discretionary	Yes	\$100.00 1st animal & \$25.00 each other animal
Accommodation Paddock (per head per day)			Discretionary	Yes	\$ 10.00
Road Opening Permits					
Security Deposit - works not within the carriageway		\$210.00 per sq/m	Discretionary	No	210.00 per sq/m
Security Deposit - works in the carriageway (Under 4m2)			Discretionary	No	\$ 840.00
Security Deposit - works in the carriageway (Over 4m2)		\$840 Min + \$210 per m2 over 4m2	Discretionary	No	\$840 Min + \$210 per m2 over 4m2
Asset Protection Permit		Application fee per site	Discretionary	Yes	\$ 90.00
Security deposit		minimum security deposit	Discretionary	No	\$ 200.00
Consent for works within the Road Reserve					
Municipal Road with speed limit <50km/h					
Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works					
Minor works not on the roadway, shoulder or pathway (6 units)			Statutory	No	\$ 90.20
Minor works on the roadway, shoulder or pathway (9.3 units)			Statutory	No	\$ 139.80
Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)					
Works not on the roadway, shoulder or pathway (6 units)			Statutory	No	\$ 90.20
Works on the roadway, shoulder or pathway (23.5 units)			Statutory	No	\$ 353.20
Municipal road with speed limit >50km/h					
Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works					
Minor works not on the roadway, shoulder or pathway (6 units)			Statutory	No	\$ 90.20
Minor works on the roadway, shoulder or pathway (9.3 units)			Statutory	No	\$ 139.80
Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)					
Works not on the roadway, shoulder or pathway (23.5 units)			Statutory	No	\$ 353.20
Works on the roadway, shoulder or pathway (43.1 units)			Statutory	No	\$ 647.80
FACILITY HIRE					
Public Halls					
Cohuna and Kerang Halls					
Whole Hall		Day (to 5:00pm)	Discretionary	Yes	\$ 180.00
		Night (5:00pm - 2.30am)	Discretionary	Yes	\$ 240.00
		Day & Night	Discretionary	Yes	\$ 320.00
		Day time hourly rate - maximum 3 hours	Discretionary	Yes	\$ 45.00
		Night time hourly rate - maximum 3 hours	Discretionary	Yes	\$ 45.00
Main Hall Only		Day (to 5:00pm)	Discretionary	Yes	\$ 120.00
		Night (5:00pm - 2.30am)	Discretionary	Yes	\$ 150.00
		Day and Night	Discretionary	Yes	\$ 240.00
Supper Room & Kitchen		Hourly rate maximum 3 hours	Discretionary	Yes	\$ 30.00
		Day (to 5:00pm)	Discretionary	Yes	\$ 130.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
	Night (6:30pm - 2.30am)		Discretionary	Yes	\$ 160.00
	Day and Night		Discretionary	Yes	\$ 240.00
	Hourly rate maximum 3 hours		Discretionary	Yes	\$ 40.00
Cohuna Council Chamber/Community Meeting Room					
	3 Hours - except for Non Profit Community Groups		Discretionary	Yes	\$ 30.00
	More than 3 hours - except for Non Profit Community Groups		Discretionary	Yes	\$ 120.00
	Set up cost of Chambers		Discretionary	Yes	\$ 60.00
Kerang Memorial Hall					
	Function Room	Hourly rate maximum 3 hours	Discretionary	Yes	\$ 30.00
		Day (to 5:00pm)	Discretionary	Yes	\$ 120.00
		Night (5.00pm-2.30am)	Discretionary	Yes	\$ 150.00
		Day and Night	Discretionary	Yes	\$ 240.00
	Kerang, Koondrook and Cohuna Senior Citizens Rooms	Day (to 5:00pm)	Discretionary	Yes	\$ 115.00
		Night (6:30pm - 2.30am)	Discretionary	Yes	\$ 160.00
		Hourly rate maximum 3 hours	Discretionary	Yes	\$ 25.00
		Not-for-profit	Discretionary		No Charge
Special Fees					
		Cohuna RSL ANZAC Service	Discretionary	Yes	No Charge
		Kerang RSL ANZAC Service	Discretionary	Yes	No Charge
		Service Clubs	Discretionary	Yes	No Charge
		Schools (per day to max 5 days \$300)	Discretionary	Yes	\$ 110.00
		Trestle Hire per trestle - Other venues	Discretionary	Yes	\$ 10.00
		Plastic Chair Hire	Discretionary	Yes	\$ 2.00
		Community Groups - block of 5 booking to be used in 12 months of making initial booking	Discretionary	Yes	\$ 340.00
Bonds					
	Bond	Refundable Deposit - no alcohol	Discretionary	No	No Charge
		Refundable Deposit - alcohol to be consumed	Discretionary	No	\$ 560.00
		Setting up chairs (per hour minimum booking)	Discretionary	No	\$ 80.00
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall) (Administered by Community Asset Committee of Council)					
	Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall)	Hire range	Discretionary		\$15-\$100
Gateway to Gannawarra					
	Bike Hire	2 hours	Discretionary	Yes	No Charge
		4 hours	Discretionary	Yes	No Charge
		All day (Return by 4.30pm)	Discretionary	Yes	No Charge
		Overnight hire (Return by 9.30am)	Discretionary	Yes	No Charge
		2 day hire (Return by 4.30pm)	Discretionary	Yes	No Charge
		Security Deposit (Refundable)	Discretionary	No	\$ 50.00
	Fishing Rod Hire (per rod)	All day (Return by 4.30pm)	Discretionary	Yes	No Charge
		Overnight hire (Return by 9.30am)	Discretionary	Yes	No Charge
		2 day hire (Return by 4.30pm)	Discretionary	Yes	No Charge
		Security Deposit (Refundable)	Discretionary	No	\$ 20.00
Quambatook Housing					
	One Bedroom Flat/Week (Determined by Department of Housing Guidelines)		Discretionary	No	\$ 60.00
	Two Bedroom Flat/Week (Determined by Department of Housing Guidelines)		Discretionary	No	\$ 80.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
WASTE MANAGEMENT					
Transfer Stations - Kerang, Cohuna, Quambatook, & Lalbert					
Mulch (for sale)		Per m3	Discretionary	Yes	\$ 6.00
Domestic Waste to be Disposed of in Garbage Skip					
120lt Mobile Garbage Bin			Discretionary	Yes	\$ 7.00
240lt Mobile Garbage Bin			Discretionary	Yes	\$ 14.00
Domestic Waste delivered by any other means		Per m3	Discretionary	Yes	\$ 33.00
Commercial Cardboard - Placed in Recycling Skip		Per m3	Discretionary	Yes	\$ 10.00
Uncontaminated Recyclable Materials					
Domestic Glass, Cans, Plastic Bottles, Paper & Cardboard			Discretionary	Yes	No Charge
Green Waste			Discretionary	Yes	\$ 6.50
Green Waste - non for profit groups			Discretionary	Yes	\$ 5.00
Contaminated recyclables & garden waste		Per m3	Discretionary	Yes	\$ 33.00
Car Bodies		Per Car	Discretionary	Yes	\$ 36.50
Timber		Per m3	Discretionary	Yes	\$ 9.00
White Goods		Per m3	Discretionary	Yes	\$ 15.00
Vehicle Batteries		Per Battery	Discretionary	Yes	\$ 8.00
TV, Laptop, Computer Screen		Per Screen	Discretionary	Yes	\$ 25.00
Ewaste cable or battery operated equipment		Per item	Discretionary	Yes	No Charge
Mattress		Per Mattress	Discretionary	Yes	\$ 28.00
Landfill					
Commercial Domestic Waste		per Tonne	Stat/Disc	Yes	\$ 141.00
Priority Waste - Category C		per Tonne	Stat/Disc	Yes	\$ 218.00
Priority Waste - Category D		per Tonne	Stat/Disc	Yes	\$ 218.00
Asbestos Waste		per Tonne	Stat/Disc	Yes	\$ 157.00
Industrial Waste/Building Rubble		per Tonne	Stat/Disc	Yes	\$ 190.00
Concrete		per Tonne	Discretionary	Yes	\$ 90.00
Asphalt		per Tonne	Discretionary	Yes	\$ 90.00
MISCELLANEOUS FEES AND CHARGES					
Mystic Park Cemetery Trust (For full range of fees please refer to Mystic Park Schedule of Fees provided by the Department of Health)					
Administrative Fees Misc.		Interment fee	Statutory	Yes	\$ 65.00
Right of interment bodily remains at need		1st	Statutory	Yes	\$ 175.00
Right of interment cremated remains at need		25 years	Statutory	Yes	\$ 100.00
Search for cemetery records			Statutory	Yes	\$ 20.00
Grave digging			Discretionary		\$ 600.00

SCHEDULE OF FEES AND CHARGES 2021/2022 effective 1 July 2021		Note	Statutory/ Discretionary	Incl. GST	2021/2022
Freedom of Information					
Application Fee			Statutory	No	\$ 30.10
Access Costs	Search time per hour or part thereof		Statutory	No	\$ 22.50
Property owner on behalf of					
Supervision charges (approx. per 1/4 hour)			Discretionary	No	\$ 5.30
Photocopying Charges - 4A Black & White per page			Discretionary	No	\$ 0.20
Providing access other than photocopying			Discretionary	No	Reasonable Cost
Listening or viewing a tape			Discretionary	No	\$ 5.30
Making a written transcript out of tape			Discretionary	No	Reasonable Cost
Prepare and collate information			Discretionary	Yes	\$20.00 per hour
Print/Copy			Discretionary	Yes	\$ 0.20
Postage			Discretionary	Yes	At cost
Making a written transcript out of tape			Discretionary	Yes	At cost
Quambatook Caravan Park (Administered by Community Asset Committee of Council)					
Powered site per person per night– Easter			Discretionary		\$ 20.00
Unpowered site per person per night– Easter			Discretionary		\$ 15.00
Bunkhouse/Cabin up to six people- Easter			Discretionary		\$ 130.00
Powered site per double per night– off peak			Discretionary		\$ 25.00
Unpowered site per double per night – off peak			Discretionary		\$ 20.00
Cabin and Bunkhouse - off peak			Discretionary		\$ 60.00
Standpipe - Cohuna					
Standpipe water. 1 token = 1000 litres.	per token		Discretionary	N /A	\$ 2.50
Truck Wash - Minimum \$ 3 Fee.					
Access key (available from Council's Customer Service Team)	per item		Discretionary	N/A	\$ 30.00
Water use	per minute		Discretionary	N /A	\$ 0.63
Electric Vehicle Charging station Kerang & Cohuna					
Electric Vehicle Charging cost	cents/kWh		Discretionary		\$ 0.40