



# PROPOSED ANNUAL BUDGET 2022/2023



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## Mayor's Introduction

Together with my fellow Councillors, I am delighted to present to our community and stakeholders the Proposed Budget 2022/23.

This budget builds on our Council Plan 2021-2025 vision which focuses on the following three key areas:

- \* Liveability
- \* Growth
- \* Sustainability

The Proposed Budget 2022/23 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 - Growing Gannawarra - which aims to build on Gannawarra's strength as a region renowned for its diverse agriculture sector, its renewable energy opportunities and the potential for the area to become Victoria's nature based tourism destination. Growing Gannawarra aims to build on these objectives and focus on our efforts to enhance the health and wellbeing, connectivity and productivity of our community. 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 \$13.229m of which \$9.350m will come from external funding and \$3.879m from Council's cash reserves. Major items included in the 2022/23 Budget include:

Kerang to Koondrook Rail Trail (Murray River Adventure Trail) - Grant dependent	\$ 2,400,000
Kerang CBD Development Stage 3	\$ 1,935,910
Sustainable Recreational Water for Quambatook	\$ 1,750,000
Living Library Projects - The Glasshouse	\$ 1,440,000
Gravel Re-sheeting Program	\$ 1,010,000
Sealed Roads Rehabilitation Program	\$ 980,000
Bitumen Roads Reseal Program	\$ 930,000
Kerang to Koondrook Rail Trail Design	\$ 575,000
Light Plant Replacement	\$ 337,000
ICT - Joint Council Asset Management Software (Grant Dependent)	\$ 250,000
Stormwater Network and Town Pump renewal	\$ 200,000
Koondrook Levee Design (inc Walking Track to Cassidy Lane)	\$ 200,000
Buildings Renewal	\$ 160,000
Kerb Replacement	\$ 156,000
ICT Capital Renewals	\$ 145,400
Heavy Plant Replacement	\$ 120,000
Annual Footpath Replacement	\$ 116,000
Library Resources	\$ 100,000
Swimming Pool Renewal Program	\$ 100,000
Strategic Project Development and Planning	\$ 100,000
Southern Levee Acquisition	\$ 64,000

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 2021-2025.

**Cr Charles Gillingham**  
**MAYOR**

## Chief Executive Officer's Introduction

Council has prepared a Budget for 2022/23 which is aligned to the vision in the Council Plan 2021-2025 and incorporates various measures to react to the challenging economic conditions. 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 \$6.770m for 2022/23. Ongoing delivery of services to the Gannawarra community is funded by a budget of \$41.135m. These services are summarised in Section 2.

Capital investment in assets (\$13.229m) are a feature in the budget. This is predominantly comprised of new works (\$4.979m) and renewal works (\$4.970m).

This includes roads (\$4.856m); footpath and cycleways (\$3.091m); drainage (\$.200m) and parks, open spaces and street scapes (\$1.810m). 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.

### The Rate Rise

The average rate will rise by 1.75% in line with the order by the Minister for Local Government in December 2021 under the Fair Go Rates System.

The rate or unit amount to be levied for each waste service rate or charge under Section 162 of the Act compared with the previous financial year has increased by 4%. This increase is due to a significant increase in EPA levy and indexation on annual waste contract. Refer Section 4.1.1 for further Rates & Charges details.

### Key Statistics

	2022/23	2021/22
Total Revenue (in 000's)	41,135	42,149
Total Expenditure (in 000's)	34,365	32,995
Accounting result - Surplus	<u>6,770</u>	<u>9,154</u>

The early payment of the Victoria Grants annual allocation for 2022/23 in 2021/22 has resulted in a decrease in operating grants in 2022/23. The impact of this early payment has resulted in \$1.5m being recognised in 2021/22 rather than 2022/23. The adjusted underlying result for 2022/23 after considering this early payment is a surplus of \$238,000. (Refer Reconciliation with budgeted operating result Section 2.6)

Cash and investment and other financial asset balance is \$13.632m at the end of 2022/23.

	2022/23	2021/22
Total Capital Works Program (in 000's)	13,229	14,378
<b>Funding Sources -</b>		
Grants	8,032	7,376
Roads to Recovery grant (operating)	1,318	1,318
Contribution		34
Rates funded	3,879	5,650

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

**Tom O'Reilly**  
**CHIEF EXECUTIVE OFFICER**

## Economic Assumptions

Assumption	Budget	Projections			Trend
	2022/23	2023/24	2024/25	2025/26	+/-
Rate Cap Increase	1.75%	2.0%	2.0%	2.0%	+'
User Fees & Grants	2.0%	2.0%	2.0%	2.0%	+'
Federal Assistance Grants and other Recurrent Grants	1.75%	2.0%	2.0%	2.0%	+'
Employee Costs	2.2%	2.2%	2.2%	2.2%	+'
Contactors, Consultants and Materials	2.0%	2.1%	2.1%	2.1%	+'

### Notes to Assumptions

#### 1. Rate Cap

The Victorian State Government continues with a cap on rate increases. The cap for 2022/23 has been set at 1.75%. The 2022/23 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 & Grants

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

2021/22 is the final year under the current Enterprise Bargaining Agreement (EBA). EBA negotiations for the new agreement are currently underway. Employee cost are estimated to increase by 2.2% for 2022/23.

Superannuation guarantee is legislated to increase from 9.5% to 12% in 0.5% point increments from 2021 through to 2025 (2022/23 = 10.5%, 2023/24 = 11%, 2024/25 = 11.5%, 2025/26 = 12%).

#### 5. Contactors, Consultants and Materials

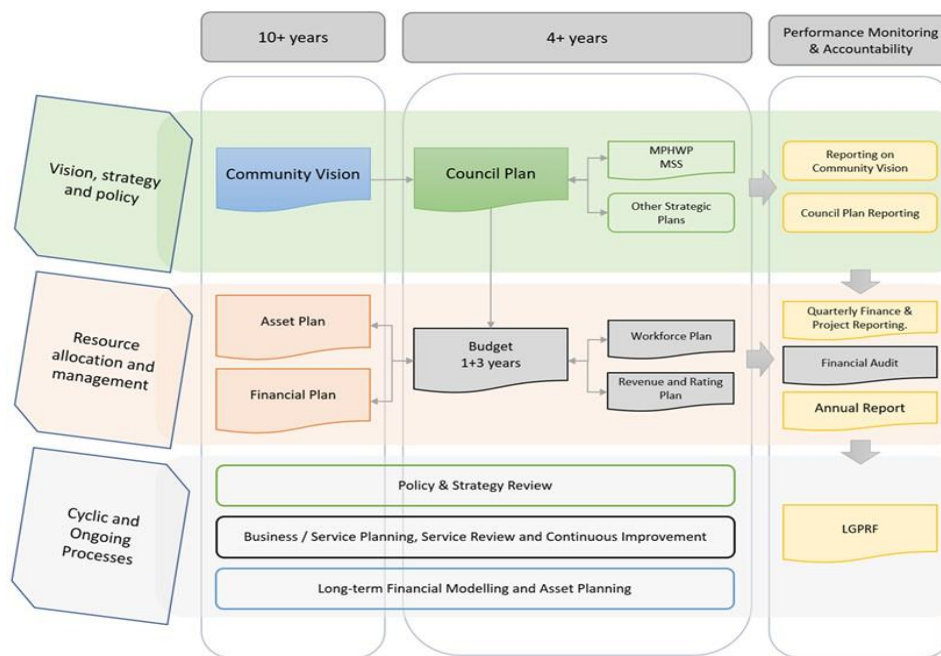
Operating and capital expenditure on contractors, consultants and materials is expected to increase in line with CPI.

## 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

Our community will be proud, connected and inclusive as we actively seek opportunities that enhance lifestyle and liveability. We will recognise and appreciate the value of the natural environment and how it connects our communities. We will strive to be resilient to a changing environment through innovation and collaboration. The Gannawarra will grow through encouraging economic diversity, creating unique tourism destinations, and embracing our cultural and natural assets.

### Our Strategy Statement

The Gannawarra will be renowned as an Australian destination and home of choice for its liveability and unique opportunities in innovative agriculture, renewable energy and nature-based tourism. We focus on inclusive services and assets that enhance the health and wellbeing, cultural heritage, connectivity and productivity of our communities.

### Our values

Our values are trust, respect, innovation and collaboration.

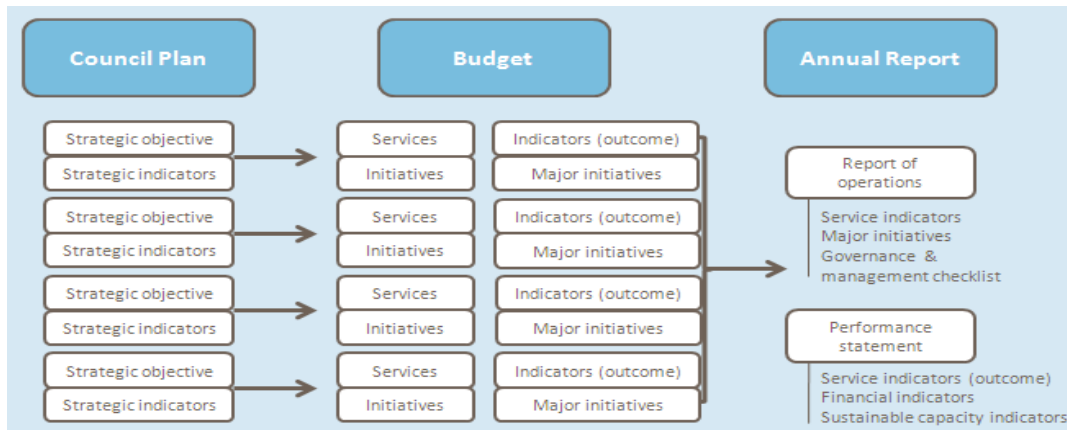
## 1.3 Strategic objectives

Council delivers activities and initiatives under a range of service categories. Each contributes to the achievement of one of the three Strategic Objectives as set out in the Council Plan 2021-2025. The following table lists the three Strategic Objectives as described in the Council Plan 2021-2025.

<b>Strategic Objective</b>	<b>Description</b>
1. Liveability	Enhance the wellbeing and liveability of the Gannawarra through creative infrastructure and services.
2. Growth	Grow the Gannawarra through a diverse and broad economy.
3. Sustainability	Achieve long-term financial and environmental sustainability.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, 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: Liveability

To achieve our objective of Liveability, the following are our strategic priorities:

1. Improve the health, safety and wellbeing of our community through partnerships, services and programs.
2. Build unique transformational infrastructure that enhances liveability and passive and active recreation.
3. Construct a regional community wellbeing centre.
4. Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

#### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Community	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>	1,349	679	458
		<i>Income</i>	940	290	-
		<i>NET</i>	409	389	458
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>	124	134	132
		<i>Income</i>	23	19	23
		<i>NET</i>	101	115	109
Transport Connections	This service includes responsibility for the maintenance of the weighbridge, aerodrome and train station.	<i>Expense</i>	115	52	77
		<i>Income</i>	26	25	21
		<i>NET</i>	89	27	56



**Services (continued)**

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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>	38	45	45
		<i>Income</i>	43	45	46
		<i>NET</i>	(5)	0	(1)
Bridges	This service conducts ongoing maintenance of Council's bridge network.	<i>Expense</i>	20	101	74
		<i>Income</i>	-	-	-
		<i>NET</i>	20	101	74
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>	585	1,171	1,100
		<i>Income</i>	206	630	621
		<i>NET</i>	379	541	479
Drainage	This service conducts ongoing maintenance of Council's drainage network.	<i>Expense</i>	140	136	141
		<i>Income</i>	-	-	-
		<i>NET</i>	140	136	141
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>	23	24	31
		<i>Income</i>	-	-	-
		<i>NET</i>	23	24	31
Footpath, Kerb and Channel	This service conducts ongoing maintenance of Council's footpath, kerb and channel network.	<i>Expense</i>	173	170	186
		<i>Income</i>	-	-	-
		<i>NET</i>	173	170	186
Pest Control	Council is responsible for undertaking an arbovirus eradication program each year.	<i>Expense</i>	24	33	26
		<i>Income</i>	19	10	13
		<i>NET</i>	5	23	13
Roads	This service conducts ongoing maintenance of Council's vast road network.	<i>Expense</i>	3,082	2,544	2,761
		<i>Income</i>	2,834	1,748	1,693
		<i>NET</i>	248	796	1,067
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>	360	417	423
		<i>Income</i>	146	155	126
		<i>NET</i>	214	262	298

**Services (continued)**

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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>	35	34	33
		<i>Income</i>	39	39	42
		<i>NET</i>	(3)	(5)	(9)
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>	3,175	3,378	3,689
		<i>Income</i>	3,580	3,457	3,810
		<i>NET</i>	(405)	(80)	(120)
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>	5,221	5,417	5,749
		<i>Income</i>	5,043	5,184	5,671
		<i>NET</i>	177	233	78
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>	648	639	708
		<i>Income</i>	112	92	132
		<i>NET</i>	536	547	576
Recreation Reserves	This service provides maintenance and support of municipal recreation facilities including recreational reserves and parks and gardens.	<i>Expense</i>	1,183	1,376	1,437
		<i>Income</i>	355	56	303
		<i>NET</i>	828	1,320	1,135
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>	587	662	672
		<i>Income</i>	141	151	153
		<i>NET</i>	446	511	519

**Major Initiatives**

Further development of the walking trail design between Kerang and Koondrook linking to the Murray River Adventure Trail.

Completion of the Quambatook Weir Pool & walking track for the Quambatook community.

Continuation of the Kerang CBD upgrade in Victoria Street for further enhancement and accessibility for the community.

Further development of concept and design for the Glasshouse at Sir John Gorton Library.

Commence community engagement to explore the concept of a regional Community Wellbeing Centre.

Partnering with neighbouring councils for Asset Management and GIS software program.

Adopt and implement the Gannawarra Reconciliation Action Plan.

Adopt the Gannawarra Aquatic Strategy.

**Other Initiatives**

Full review of Council's Local Laws to be completed.

Adoption of the Asset Management Plan and Asset Management Strategy.

Continue to advocate for the delivery of KerangLink.

Develop municipal wide community plans.

## 2.2 Strategic Objective 2: Growth

To achieve our objective of Growth the following are our strategic priorities:

1. Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.
2. Facilitate the implementation of new energy infrastructure and energy projects.
3. Advocate for improvements in digital connectivity and services.
4. Support the creation of destinations in the Gannawarra to attract visitors to our region.
5. Continue to support existing agriculture and facilitate diversification to improve regional productivity through sustainable planning.
6. Support growth through land rezoning for future rural residential development opportunities.

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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>	313	706	704
		<i>Income</i>	63	1,003	985
		<i>NET</i>	250	(297)	(281)
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>	582	574	600
		<i>Income</i>	465	320	363
		<i>NET</i>	117	254	237
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>	378	368	398
		<i>Income</i>	126	152	148
		<i>NET</i>	252	216	250

### Major Initiatives

Implement the outcomes of the Waterway Masterplans across the Shire.

Develop a Strategic Growth Plan aimed at identifying new land for rezoning to support residential and industrial activities in the Urban and Rural Strategy.

Develop infrastructure that supports the creation of destinations aimed at population and business growth.

Facilitate the development of solar and wind farms aimed at generating revenue for Council and jobs growth.

Develop new agricultural projects aimed at diversifying the local economy and creating jobs.

Review the Gannawarra Planning Scheme.

### 2.3 Strategic Objective 3: Sustainability

To achieve our objective of Sustainability, the following are our strategic priorities:

1. Generate additional revenue through new energy infrastructure and commercially viable services.
2. Carefully monitor expenditure to ensure value for money and monitor our long term financial plan to maintain financial sustainability.
3. Be a creative employer of choice through our adherence to good governance and our inclusive culture.
4. Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

#### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Environment Protection	This service includes programs for the eradication of noxious weeds, tree maintenance and planting.	<i>Expense</i>	219	222	211
		<i>Income</i>	72	68	65
		<i>NET</i>	147	154	146
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>	2,026	1,841	2,106
		<i>Income</i>	161	207	190
		<i>NET</i>	1,865	1,635	1,916
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>	327	196	173
		<i>Income</i>	7	-	-
		<i>NET</i>	320	196	173
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>	1,219	1,255	1,325
		<i>Income</i>	-	-	-
		<i>NET</i>	1,219	1,255	1,325
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>	5,068	3,426	3,775
		<i>Income</i>	693	324	281
		<i>NET</i>	4,375	3,102	3,494
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>	793	894	867
		<i>Income</i>	-	-	-
		<i>NET</i>	793	894	867

#### Major Initiatives

- Completion of the Community Care Services Business Plan.
- Review of Waste Management Strategy for the Shire.
- Further investigation of Micro Grids at Kerang Transfer Station and Aerodrome.
- Review alternative options for current fleet i.e. hybrid, electronic vehicles.
- Adoption of the Asset Management Plan and Asset Management Strategy.

#### Other Initiatives

- Adopt Council's Climate Change Adaptation Plan.

### Service Performance Outcome Indicators\*

The following indicators outline 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 planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library 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 collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population

**Service Performance Outcome Indicators (continued)**

Service	Indicator	Performance	Computation
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
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)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Liveability	5,091	17,742	(12,651)
Growth	206	1,702	(1,496)
Sustainability	7,922	8,457	(535)
<b>Total</b>	<b>13,218</b>	<b>27,900</b>	<b>(14,682)</b>
<b>Expenses added in:</b>			
Depreciation	6,593		
Finance costs	14		
Others	310		
<b>Surplus/(Deficit) before funding sources</b>	<b>20,135</b>		
<b>Funding</b>			
Rates and charges revenue	12,093		
Waste charge revenue	2,115		
Victoria Grants Commission	4,666		
<b>Total funding sources</b>	<b>18,873</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>(1,262)</b>		
Capital funding	8,032		
Capital Contributions	-		
<b>Total Comprehensive Result</b>	<b>6,770</b>		

\* 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 2022/23 has been supplemented with projections to 2025/26, 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*.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

#### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
	Notes	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Income</b>						
Rates and charges	4.1.1	13,826	14,207	14,534	14,823	15,118
Statutory fees and fines	4.1.2	399	398	406	414	422
User fees	4.1.3	3,458	3,861	3,938	4,016	4,097
Grants - Operating	4.1.4	12,313	9,301	11,019	11,240	11,464
Grants - Capital	4.1.4	7,376	8,032	5,501	4,831	5,666
Contributions - monetary	4.1.5	77	43	-	-	640
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		680	801	318	321	315
Other income	4.1.6	4,020	4,492	4,671	4,765	4,860
<b>Total income</b>		<b>42,149</b>	<b>41,135</b>	<b>40,387</b>	<b>40,410</b>	<b>42,582</b>
<b>Expenses</b>						
Employee costs	4.1.7	17,017	18,152	18,676	19,166	19,669
Materials and services	4.1.8	8,996	9,296	9,236	9,431	9,629
Depreciation	4.1.9	6,639	6,593	6,599	6,606	6,612
Bad and doubtful debts		3	-	-	-	-
Borrowing costs		20	14	8	2	30
Other expenses	4.1.10	320	310	368	580	382
<b>Total expenses</b>		<b>32,995</b>	<b>34,365</b>	<b>34,886</b>	<b>35,785</b>	<b>36,321</b>
<b>Surplus/(deficit) for the year</b>		<b>9,154</b>	<b>6,770</b>	<b>5,501</b>	<b>4,625</b>	<b>6,261</b>
<b>Other comprehensive income</b>						
<b>Total comprehensive result</b>		<b>9,154</b>	<b>6,770</b>	<b>5,501</b>	<b>4,625</b>	<b>6,261</b>

### 3.2 Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	Notes					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		10,508	11,129	11,311	11,128	11,414
Trade and other receivables		2,877	3,208	3,196	3,222	3,397
Other financial assets		2,503	2,503	2,503	2,503	2,503
Inventories		150	152	153	155	156
Other assets		262	262	262	262	262
<b>Total current assets</b>	4.2.1	<b>16,300</b>	<b>17,253</b>	17,425	17,270	17,732
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		221,742	<b>227,927</b>	233,207	238,045	245,395
Investment property		1,030	<b>1,030</b>	1,030	1,030	1,030
<b>Total non-current assets</b>	4.2.1	<b>222,772</b>	<b>228,957</b>	234,237	239,075	246,425
<b>Total assets</b>		<b>239,072</b>	<b>246,210</b>	251,662	256,345	264,158
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		991	1,403	1,406	1,466	1,473
Trust funds and deposits		813	813	813	813	813
Provisions		3,599	3,635	3,671	3,708	3,745
Interest-bearing liabilities	4.2.3	95	102	53	-	217
<b>Total current liabilities</b>	4.2.2	<b>5,498</b>	<b>5,953</b>	5,944	5,987	6,248
<b>Non-current liabilities</b>						
Provisions		1,404	1,418	1,432	1,447	1,461
Interest-bearing liabilities	4.2.3	155	53	-	-	1,277
<b>Total non-current liabilities</b>	4.2.2	<b>1,559</b>	<b>1,471</b>	1,432	1,447	2,738
<b>Total liabilities</b>		<b>7,057</b>	<b>7,424</b>	7,376	7,434	8,986
<b>Net assets</b>		<b>232,015</b>	<b>238,785</b>	244,286	248,911	255,172
<b>Equity</b>						
Accumulated surplus		103,740	<b>110,510</b>	116,011	120,636	126,897
Reserves		128,275	128,275	128,275	128,275	128,275
<b>Total equity</b>		<b>232,015</b>	<b>238,785</b>	244,286	248,911	255,172



**3.3 Statement of Changes in Equity**  
For the four years ending 30 June 2026

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	Notes	\$'000	\$'000	\$'000	\$'000
<b>2022 Forecast Actual</b>					
Balance at beginning of the financial year		222,861	94,586	-	128,275
Adjusted opening balance		222,861	94,586	-	128,275
Surplus/(deficit) for the year		9,154	9,154	-	-
<b>Balance at end of the financial year</b>		<b>232,015</b>	<b>103,740</b>	-	<b>128,275</b>
<b>2023 Budget</b>					
Balance at beginning of the financial year		232,015	103,740	-	128,275
Surplus/(deficit) for the year		6,770	6,770	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>238,785</b>	<b>110,510</b>	-	<b>128,275</b>
<b>2024</b>					
Balance at beginning of the financial year		238,785	110,510	-	128,275
Surplus/(deficit) for the year		5,501	5,501	-	-
<b>Balance at end of the financial year</b>		<b>244,286</b>	<b>116,011</b>	-	<b>128,275</b>
<b>2025</b>					
Balance at beginning of the financial year		244,286	116,011	-	128,275
Surplus/(deficit) for the year		4,625	4,625	-	-
<b>Balance at end of the financial year</b>		<b>248,911</b>	<b>120,636</b>	-	<b>128,275</b>
<b>2026</b>					
Balance at beginning of the financial year		248,911	120,636	-	128,275
Surplus/(deficit) for the year		6,261	6,261	-	-
<b>Balance at end of the financial year</b>		<b>255,172</b>	<b>126,897</b>	-	<b>128,275</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2026

Notes	Forecast	Budget	Projections		
	Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	13,826	13,941	14,294	14,570	14,864
Statutory fees and fines	396	435	446	455	463
User fees	3,804	4,222	4,326	4,410	4,499
Grants - operating	12,184	9,264	10,927	11,226	11,452
Grants - capital	3,737	8,000	5,641	4,867	5,620
Contributions - monetary	34	-	-	-	640
Interest received	40	40	86	88	89
Other receipts	4,422	5,083	5,250	5,357	5,471
Net GST refund / payment	1,507	1,171	1,223	1,199	1,353
Employee costs	(17,017)	(18,079)	(18,670)	(19,159)	(19,662)
Materials and services	(9,896)	(9,844)	(10,165)	(10,349)	(10,570)
Other payments	(352)	(330)	(348)	(556)	(387)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	12,685	13,904	13,009	12,108	13,834
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(15,812)	(14,552)	(13,422)	(12,950)	(15,727)
Proceeds from sale of property, infrastructure, plant and equipment	1,251	1,378	705	715	715
<b>Net cash provided by/ (used in) investing activities</b> 4.4.2	(14,561)	(13,174)	(12,717)	(12,235)	(15,012)
<b>Cash flows from financing activities</b>					
Finance costs	(20)	(14)	(8)	(2)	(30)
Proceeds from borrowings	-	-	-	-	1,600
Repayment of borrowings	(106)	(95)	(102)	(53)	(106)
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	(126)	(109)	(110)	(55)	1,464
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(2,002)	621	182	(183)	286
Cash and cash equivalents at the beginning of the financial year	12,510	10,508	11,129	11,311	11,128
<b>Cash and cash equivalents at the end of the financial year</b>	10,508	11,129	11,311	11,128	11,414

### 3.5 Statement of Capital Works

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		Actual				
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		366	40	-	-	-
<b>Total land</b>		366	40	-	-	-
Buildings		632	1,440	-	-	6,400
Building improvements		905	160	100	100	495
<b>Total buildings</b>		1,537	1,600	100	100	6,895
<b>Total property</b>		1,903	1,640	100	100	6,895
<b>Plant and equipment</b>						
Plant, machinery and equipment		731	457	807	807	807
Fixtures, fittings and furniture		70	-	-	-	-
Computers and telecommunications		170	395	163	180	480
Library books		100	140	100	100	100
<b>Total plant and equipment</b>		1,071	992	1,070	1,087	1,387
<b>Infrastructure</b>						
Roads		4,091	4,856	2,900	5,615	4,465
Bridges		-	-	-	600	500
Footpaths and cycleways		154	3,091	3,518	1,295	135
Drainage		1,774	200	650	899	249
Recreational, leisure and community facilities		3,913	120	1,720	1,485	270
Waste management		155	-	500	-	-
Parks, open space and streetscapes		949	1,810	1,435	280	80
Other infrastructure		368	520	309	312	316
<b>Total infrastructure</b>		11,404	10,597	11,032	10,586	6,015
<b>Total capital works expenditure 4.5.1</b>		14,378	13,229	12,202	11,773	14,297
<b>Represented by:</b>						
New asset expenditure		5,818	4,979	5,460	2,130	2,840
Asset renewal expenditure		6,409	4,970	4,960	5,461	7,930
Asset expansion expenditure		1,120	1,365	125	125	-
Asset upgrade expenditure		1,031	1,915	1,658	4,058	3,528
<b>Total capital works expenditure 4.5.1</b>		14,378	13,229	12,202	11,773	14,297
<b>Funding sources represented by:</b>						
Grants		8,694	9,350	6,819	6,149	6,984
Contributions		34	-	-	-	640
Council cash		5,650	3,879	5,383	5,624	5,073
Borrowings		-	-	-	-	1,600
<b>Total capital works expenditure 4.5.1</b>		14,378	13,229	12,202	11,773	14,297

### 3.6 Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	17,017	18,152	18,676	19,166	19,669
Employee costs - capital	369	295	304	312	321
<b>Total staff expenditure</b>	<b>17,386</b>	<b>18,447</b>	<b>18,979</b>	<b>19,478</b>	<b>19,990</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	186.35	198.08	198.08	198.08	198.08

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary Vacant or Seasonal
		Full Time	Part time		
2022/23	Full Time	Part time	Casual	Temporary Vacant or Seasonal	
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	378	378	-	-	-
Community Wellbeing	9,601	2,980	5,720	664	236
Corporate Services	2,218	1,654	488	76	
Infrastructure Services	5,478	4,893	465	105	16
Strategic Development	476	338	138		
Total permanent staff expenditure	18,152	10,244	6,810	845	252
Capitalised labour costs	295				
<b>Total expenditure</b>	<b>18,447</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary Vacant or Seasonal
		Full Time	Part time		
2022/23	Full Time	Part time	Casual	Temporary Vacant or Seasonal	
Chief Executive Officer	2.00	2.00	-	-	-
Community Wellbeing	106.47	30.39	64.18	8.60	3.30
Corporate Services	22.00	15.00	5.21	0.79	1.00
Infrastructure Services	62.93	55.00	6.50	1.22	0.21
Strategic Development	4.68	3.00	1.68		
Total staff	198.08	105.39	77.57	10.61	4.51

### 3.6.1 Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Chief Executive Officer</b>				
Permanent - Full time	378	389	399	410
Female	96	99	101	104
Male	282	291	298	306
Permanent - Part time	0	0	0	0
<b>Total - Chief Executive Officer</b>	<b>378</b>	<b>389</b>	<b>399</b>	<b>410</b>
<b>Community Wellbeing</b>				
Permanent - Full time	2,980	3,066	3,147	3,229
Female	2,439	2,510	2,576	2,643
Male	541	557	571	586
Permanent - Part time	5,720	5,886	6,040	6,199
Female	5,380	5,535	5,681	5,830
Male	340	350	359	369
<b>Total - Community Wellbeing</b>	<b>8,701</b>	<b>8,952</b>	<b>9,187</b>	<b>9,428</b>
<b>Corporate Services</b>				
Permanent - Full time	1,584	1,630	1,673	1,717
Female	1,093	1,125	1,154	1,184
Male	491	506	519	532
Permanent - Part time	488	502	515	528
Female	488	502	515	528
Male	0	0	0	0
<b>Total - Corporate Services</b>	<b>2,072</b>	<b>2,132</b>	<b>2,188</b>	<b>2,245</b>
<b>Infrastructure Services</b>				
Permanent - Full time	4,893	5,034	5,163	5,296
Female	518	533	547	562
Male	4,375	4,501	4,616	4,734
Permanent - Part time	465	478	490	503
Female	323	332	341	350
Male	142	146	150	154
<b>Total - Infrastructure Services</b>	<b>5,358</b>	<b>5,512</b>	<b>5,654</b>	<b>5,799</b>
<b>Strategic Development</b>				
Permanent - Full time	338	348	357	367
Female	96	99	101	104
Male	243	250	256	263
Permanent - Part time	138	142	145	149
Female	138	142	145	149
Male	0	0	0	0
<b>Total - Strategic Development</b>	<b>476</b>	<b>490</b>	<b>503</b>	<b>516</b>
<b>Casuals, Temporary, Vacant and Seasonal Expenditure</b>	<b>1,167</b>	<b>1,201</b>	<b>1,235</b>	<b>1,271</b>
<b>Capitalised labour costs</b>	<b>295</b>	<b>304</b>	<b>312</b>	<b>321</b>
<b>Total staff expenditure</b>	<b>18,447</b>	<b>18,979</b>	<b>19,478</b>	<b>19,990</b>

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>Chief Executive Officer</b>				
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
<b>Total - Chief Executive Officer</b>	<b>2.00</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Community Wellbeing</b>				
Permanent - Full time	30.4	30.4	30.4	30.4
Female	25.3	25.3	25.3	25.3
Male	5.1	5.1	5.1	5.1
Permanent - Part time	64.2	64.2	64.2	64.2
Female	59.4	59.4	59.4	59.4
Male	4.8	4.8	4.8	4.8
<b>Total - Community Wellbeing</b>	<b>94.57</b>	<b>94.57</b>	<b>94.57</b>	<b>94.57</b>
<b>Corporate Services</b>				
Permanent - Full time	15.0	15.0	15.0	15.0
Female	11.0	11.0	11.0	11.0
Male	4.0	4.0	4.0	4.0
Permanent - Part time	5.2	5.2	5.2	5.2
Female	5.2	5.2	5.2	5.2
Male	0.0	0.0	0.0	0.0
<b>Total - Corporate Services</b>	<b>20.21</b>	<b>20.21</b>	<b>20.21</b>	<b>20.21</b>
<b>Infrastructure Services</b>				
Permanent - Full time	52.0	52.0	52.0	52.0
Female	5.0	5.0	5.0	5.0
Male	47.0	47.0	47.0	47.0
Permanent - Part time	6.5	6.5	6.5	6.5
Female	4.7	4.7	4.7	4.7
Male	1.8	1.8	1.8	1.8
<b>Total - Infrastructure Services</b>	<b>58.50</b>	<b>58.50</b>	<b>58.50</b>	<b>58.50</b>
<b>Strategic Development</b>				
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	1.7	1.7	1.7	1.7
Female	1.7	1.7	1.7	1.7
<b>Total - Strategic Development</b>	<b>4.68</b>	<b>4.68</b>	<b>4.68</b>	<b>4.68</b>
<b>Casuals, Temporary, Vacant and Seasonal Staff</b>	<b>15.12</b>	<b>15.12</b>	<b>15.12</b>	<b>15.12</b>
<b>Capitalised labour</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Total staff numbers</b>	<b>198.08</b>	<b>198.08</b>	<b>198.08</b>	<b>198.08</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

As per the *Local Government Act 2020*, Council adopted the Revenue and Rating Plan in June 2021 which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

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

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

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

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 indexation on annual waste contract. The municipal charge will remain at the same level as 2021/22.

This will raise total rates and charges for 2022/23 of \$14.207 million.

2021/22 valuations are based on the rate book data in November 2021 after the first batch of supplementary valuations for 2021/22 had been processed. 2022/23 valuations are as at the rate book data on 22 April 2022. Council is awaiting valuation data for 2022/23 from the Valuer General's office. Calculation of rates in this Draft Budget is based on current valuation figures.

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

	2021/22 Forecast Actual	2022/23 Budget	Change	%
General Rates*	10,924,770	11,156,450	231,680	2.12%
Municipal charge*	648,100	649,500	1,400	0.22%
Waste management charge	2,058,624	2,114,771	56,147	2.73%
Interest on rates and charges	74,811	118,000	43,189	57.73%
Revenue in lieu of rates	119,715	168,725	49,010	40.94%
<b>Total rates and charges</b>	<b>13,826,020</b>	<b>14,207,446</b>	<b>381,426</b>	<b>2.76%</b>

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

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

Type or class of land	2021/22	2022/23	Change
	cents/\$CIV*	cents/\$CIV*	
Residential properties	0.006019	<b>0.006064</b>	<b>0.75%</b>
Commercial/industrial properties	0.006415	<b>0.006512</b>	<b>1.51%</b>
Farm irrigation district properties	0.005168	<b>0.005200</b>	<b>0.62%</b>
Farm dryland properties	0.003879	<b>0.003948</b>	<b>1.78%</b>
Cultural and recreation properties	0.003010	<b>0.003032</b>	<b>0.75%</b>

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

Type or class of land	2021/22	2022/23	Change	
			\$'000	%
Residential properties	6,011,392	<b>6,123,676</b>	112,284	<b>1.87%</b>
Commercial/industrial properties	900,325	<b>916,862</b>	16,538	<b>1.84%</b>
Farm irrigation district properties	2,751,882	<b>2,801,807</b>	49,924	<b>1.81%</b>
Farm dryland properties	1,280,318	<b>1,303,172</b>	22,853	<b>1.78%</b>
Cultural and recreation properties	10,852	<b>10,933</b>	81	<b>0.75%</b>
<b>Total amount to be raised by general rates</b>	<b>10,954,770</b>	<b>11,156,450</b>	<b>201,680</b>	<b>1.84%</b>

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

Type or class of land	2021/22	2022/23	Change	
	Number	Number	Number	%
Residential properties	4,756	<b>4,770</b>	14	<b>0.29%</b>
Commercial/industrial properties	524	<b>528</b>	4	<b>0.76%</b>
Farm irrigation district properties	1,214	<b>1,220</b>	6	<b>0.49%</b>
Farm dryland properties	448	<b>453</b>	5	<b>1.12%</b>
Cultural and recreation properties	11	<b>11</b>	-	<b>0.00%</b>
<b>Total number of assessments</b>	<b>6,953</b>	<b>6,982</b>	<b>29</b>	<b>0.42%</b>

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

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

Type or class of land	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential properties	998,736	<b>1,009,841</b>	11,105	<b>1.11%</b>
Commercial/industrial properties	140,347	<b>140,796</b>	449	<b>0.32%</b>
Farm irrigation district properties	532,485	<b>538,809</b>	6,324	<b>1.19%</b>
Farm dryland properties	330,064	<b>330,084</b>	20	<b>0.01%</b>
Cultural and recreation properties	3,606	<b>3,606</b>	-	<b>0.00%</b>
<b>Total value of land</b>	<b>2,005,238</b>	<b>2,023,136</b>	<b>17,898</b>	<b>0.89%</b>



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

Type of Charge	Per Rateable 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	2021/22	2022/23	Change	
	\$	\$	\$	%
Municipal	648,100	649,500	1,400	0.22%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2021/22	2022/23	\$	%
	\$	\$		
Kerbside collection 120 litre bin	368	383	15	4.08%
Kerbside collection 240 litre bin	528	550	22	4.17%
Greenwaste collection	59	61	2	3.39%
	955	994	39	4.08%

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	2021/22	2022/23	Change	
	\$	\$	\$	%
Kerbside collection 120 litre bin	1,610,160	1,631,580	21,420	1.33%
Kerbside collection 240 litre bin	383,328	408,100	24,772	6.46%
Greenwaste collection	65,136	75,091	9,955	15.28%
<b>Total</b>	<b>2,058,624</b>	<b>2,114,771</b>	<b>56,147</b>	<b>2.73%</b>

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General rates	10,954,770	11,156,450	201,680	1.84%
Municipal charge	648,100	649,500	1,400	0.22%
<b>Total Rates</b>	<b>11,602,870</b>	<b>11,805,950</b>	<b>203,080</b>	<b>1.75%</b>
Kerbside collection and recycling	2,058,624	2,114,771	56,147	2.73%
Revenue in lieu of rates	119,715	168,725	49,010	40.94%
<b>Total Rates and charges</b>	<b>13,781,209</b>	<b>14,089,446</b>	<b>308,237</b>	<b>2.24%</b>

#### 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.

	2021/22	2022/23
Total Rates (Excluding Cultural and recreation properties)	\$11,590,917	11,793,917
Number of rateable properties	6,971	6,971
Base Average Rate	\$ 1,636.45	\$ 1,662.73
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,661.00	\$ 1,691.85
Maximum General Rates and Municipal Charges Revenue	\$11,500,711	\$ 11,793,958
Budgeted General Rates and Municipal Charges Revenue	\$11,499,527	\$ 11,793,917
Budgeted Supplementary Rates	\$ 91,390	\$ -
Budgeted Total Rates and Municipal Charges Revenue	\$11,590,917	\$ 11,793,917

#### 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 0.6064% (0.006064 Cents in the dollar of CIV) for all rateable Residential properties.

\* A general rate of 0.6512% (0.006512 Cents in the dollar of CIV) for all rateable Commercial/industrial properties.

\* A general rate of 0.52% (0.0052 Cents in the dollar of CIV) for all rateable Farm irrigation district properties.

\* A general rate of 0.3948% (0.003948 Cents in the dollar of CIV) for all rateable Farm dryland properties.

\* A general rate of 0.3032% (0.003032 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 outdoor 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	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Local Laws	102	92	(9)	-8.89%
Planning fees	170	180	10	5.88%
Building fees	120	120	-	0.00%
Other	8	6	(2)	-24.69%
<b>Total statutory fees and fines</b>	<b>399</b>	<b>398</b>	<b>(1)</b>	<b>-0.24%</b>

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	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	388	410	23	5.84%
Arts & culture	15	14	(1)	-8.50%
Chargeable Works	660	642	(18)	-2.69%
Local Laws	22	14	(8)	-34.70%
Waste management	152	187	35	22.69%
Swimming areas	89	132	42	47.31%
Halls and recreation	30	19	(11)	-36.67%
Child care/children's programs	2,023	2,352	328	16.23%
Other User fees	78	91	13	16.33%
<b>Total user fees</b>	<b>3,458</b>	<b>3,861</b>	<b>403</b>	<b>11.65%</b>

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 2022/23 user fees and charges were reviewed as part of the budget process.

#### 4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	13,360	12,706	(654)	-5%
State funded grants	6,329	4,627	(1,343)	-21%
<b>Total grants received</b>	<b>19,688</b>	<b>17,333</b>	<b>- 2,356</b>	<b>-12%</b>

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	7,397	4,666	(2,731)	-37%
Family Day Care	80	40	(40)	-50%
General Home Care	849	898	49	6%
Roads to Recovery	1,318	1,318	0	0%
<b>Recurrent - State Government</b>				
Children Services	976	1,108	132	14%
Aged Care	297	304	8	3%
School Crossing Supervisors	25	25	-	0%
Public Health	33	36	3	8%
Libraries	144	161	17	12%
Maternal and child health	321	324	4	1%
Recreation	25	250	225	903.2%
Working for Victoria (COVID stimulus)	153	-	(153)	-100%
Roadside Weed & Pest Control	68	62	-6	-8%
Municipal Emergency	73	60	-13	-18%
Other	94	46	(47)	-51%
<b>Total recurrent grants</b>	<b>11,853</b>	<b>9,299</b>	<b>(2,554)</b>	<b>-22%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Community Resilience Support Program	100	-	(100)	-100%
Public Health	2	2	-	100%
<b>Non-recurrent - State Government</b>				
COVID Assistance	205	-	(205)	-100%
Community Resilience	45	-	(45)	-100%
Children Services	42	-	(42)	-100%
Waste Management	52	-	(52)	-100%
Arts & Culture	15	-	(15)	-100%
<b>Total non-recurrent grants</b>	<b>460</b>	<b>2</b>	<b>(358)</b>	<b>-500%</b>
<b>Total operating grants</b>	<b>12,313</b>	<b>9,301</b>	<b>(2,912)</b>	<b>-522%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Libraries	6	6	-	0%
<b>Total recurrent grants</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	-	1,936	1,936	100%
Buildings	460	-	(460)	-100%
Footpaths	-	2,200	2,200	100%
Underground Drainage	1,654	-	(1,654)	100%
Recreation & Leisure	294	-	(294)	-100%
Parks & Streetscapes	1,200	1,600	400	33%
Other	-	40	40	100%
<b>Non-recurrent - State Government</b>				
Land Improvements	262	-	(262)	-100%
Buildings	651	1,440	789	121%
Information Technology	7	250	243	3380%
Footpaths	-	500	500	100%
Waste Management	125	-	(125)	-100%
Recreation & Leisure	2,120	-	(2,120)	-100%
Parks & Streetscapes	596	-	(596)	-100%
Other	-	60	60	100%
<b>Total non-recurrent grants</b>	<b>7,370</b>	<b>8,026</b>	<b>656</b>	<b>9%</b>
<b>Total capital grants</b>	<b>7,376</b>	<b>8,032</b>	<b>656</b>	<b>9%</b>
<b>Total Grants</b>	<b>19,688</b>	<b>17,333</b>	<b>-2,356</b>	<b>-12%</b>

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

The early payment of the Victoria Grants annual allocation for 2022/23 in 2021/22 has resulted in a decrease in operating grants in 2022/23. The impact of this early payment has resulted in \$1.5m being recognised in 2021/22 rather than 2022/23.

During 2021/22, Council received additional grant funding as part the Government's response to COVID-19.

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

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Contributions and donations	43	43	-	0.00%
Monetary - Major projects	20	-	(20)	-100.00%
Monetary - Developer contributions	15	-	(15)	-100.00%
<b>Total contributions</b>	<b>78</b>	<b>43</b>	<b>(35)</b>	<b>-44.66%</b>

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	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Interest	40	40	-	0.00%
Investment property rental	282	301	19	6.68%
Reimbursements	3,699	4,150	452	12.22%
<b>Total other income</b>	<b>4,021</b>	<b>4,492</b>	<b>471</b>	<b>11.70%</b>

Other income includes interest from investments, rental from investment properties and services provided under the National Disability Insurance Scheme (NDIS) and Community Care Brokered Programs.

The increase in reimbursements represents the projected growth in NDIS and Brokered Services provided by Council.



#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Wages and salaries	15,358	16,007	649	4.23%
WorkCover	201	217	16	7.94%
Superannuation	1,142	1,551	409	35.86%
FBT	106	150	44	41.51%
Other wages	210	227	17	8.06%
<b>Total employee costs</b>	<b>17,017</b>	<b>18,152</b>	<b>1,135</b>	<b>6.67%</b>

Employee costs are forecast to increase by 6.67% compared to 2021/22. The increase can be attributed to the following factors:

Wage increase of 2.2% includes an estimated increase of 2% under the new Enterprise Bargaining Agreement plus band level movements by employees during the term of Budget.

Additional staff have been employed to meet the increase in the level of service under the National Disability Insurance Scheme (NDIS), Brokered Programs and Childrens Services. This increased employee cost is offset by reimbursement income and user fees.

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	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Operational materials	2,261	2,175	(86)	-3.82%
Operational services	3,759	4,458	699	18.59%
Contract payments	359	162	(197)	-54.97%
Corporate strategies and reviews	80	30	(50)	-62.50%
Building maintenance	74	86	12	16.05%
Utilities	408	410	2	0.43%
Office administration	446	448	2	0.50%
Information technology	553	563	10	1.77%
Bank charges	34	41	7	19.70%
Insurance	438	439	1	0.16%
Consultants	392	294	(97)	-24.86%
Ops - Contributions	192	190	(2)	-0.78%
<b>Total materials and services</b>	<b>8,996</b>	<b>9,296</b>	<b>299</b>	<b>3.33%</b>

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

While materials and services have been indexed to increase by 2%, fuel prices have increased significantly beyond the 2% indexation.

Waste collection and disposal costs have increased significant due to an increase in EPA levy and waste to the Patho Landfill.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Land improvements	103	113	10	9.28%
Buildings	547	573	27	4.91%
Office equipment	251	238	(13)	-5.36%
Library books	76	84	7	9.61%
Plant & equipment	976	789	(188)	-19.23%
Roads	2,911	2,895	(16)	-0.54%
Bridges	260	251	(9)	-3.46%
Footpaths	144	137	(7)	-4.97%
Kerb & channel	225	244	19	8.47%
Parks & streetscape	83	147	64	76.22%
Recreation & leisure	374	446	72	19.34%
Waste management	50	55	5	10.64%
Aerodrome	78	44	(33)	-42.82%
Drainage	261	276	15	5.64%
Other infrastructure	299	300	1	0.43%
<b>Total depreciation</b>	<b>6,639</b>	<b>6,593</b>	<b>(46)</b>	<b>-0.70%</b>

#### 4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2022/23	\$'000	%
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
Audit fees	82	84	2	2.33%
Mayoral & Councillor Allowance	211	215	3	1.59%
Valuations	6	11	5	78.62%
Councillor induction	20	-	(20)	-100.00%
<b>Total other expenses</b>	<b>320</b>	<b>310</b>	<b>(10)</b>	<b>-3.04%</b>

## 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 \$10.51m at the end of 2021/22 includes funds carried forward for the completion of 2021/22 capital works projects. The balance is projected to be \$11.13m at the end of 2022/23.

Trade and other receivables are monies owed to Council by ratepayers and others.

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 \$6.185m 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 2023. These liabilities are budgeted to increase by \$0.41 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 \$0.050m 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 2021/22 \$	Budget 2022/23 \$	Projections 2023/24 \$	2024/25 \$	2025/26 \$
Amount borrowed as at 30 June of the prior year	356,043	250,292	154,797	53,245	-
Amount proposed to be borrowed	-	-	-	-	1,600,000
Amount projected to be redeemed	(105,751)	(95,495)	(101,552)	(53,245)	(106,000)
<b>Amount of borrowings as at 30 June</b>	<b>250,292</b>	<b>154,797</b>	<b>53,245</b>	<b>-</b>	<b>1,494,000</b>

## **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 2022/23 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 \$6.770m 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 \$13.904m higher than operating expenditure. This amount includes capital grants of \$8.0m 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 \$13.174m 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's existing borrowings are expected to be fully paid out by September 2024. The construction of the Regional Wellbeing Centre is subject to new borrowings of \$1.6m in 2025/26.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	1,903	1,580	- 323	-16.97%
Plant and equipment	1,071	992	- 79	-7.34%
Infrastructure	11,404	10,657	- 747	-6.55%
<b>Total</b>	<b>14,378</b>	<b>13,229</b>	<b>- 1,149</b>	<b>-7.99%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	1,580	40	50	770	720	1,440	-	140	-
Plant and equipment	992	40	702	250	-	256	-	736	-
Infrastructure	10,657	4,899	4,218	895	645	7,654	-	3,003	-
<b>Total</b>	<b>13,229</b>	<b>4,979</b>	<b>4,970</b>	<b>1,915</b>	<b>1,365</b>	<b>9,350</b>	<b>-</b>	<b>3,879</b>	<b>-</b>

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land</b>									
<b>Land Improvements</b>									
New Gravel Pit Geotechnical Investigation	40	40				-	-	40	-
<b>Buildings</b>									
Living Library Projects - The Glasshouse	1,440			720	720	1,440	-	-	-
<b>Building Improvements</b>									
<i>Buildings Renewal</i>	100		50	50		-	-	100	-
<b>TOTAL PROPERTY</b>	<b>1,580</b>	<b>40</b>	<b>50</b>	<b>770</b>	<b>720</b>	<b>1,440</b>	<b>-</b>	<b>140</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Heavy Plant Replacement</i>	120		120			-	-	120	-
<i>Light Plant Replacement</i>	337		337			-	-	337	-
<b>Computers and Telecommunications</b>									
<i>ICT Capital Renewals</i>	145		145			-	-	145	-
<i>ICT - Joint Council Asset Management Software (Grant Dependent)</i>	250			250		250	-	-	-
<b>Heritage Plant and Equipment</b>									
<b>Library books</b>									
<i>Library Resources</i>	100		100			6	-	94	-
<i>RFID Installation</i>	40	40				-	-	40	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>992</b>	<b>40</b>	<b>702</b>	<b>250</b>	<b>-</b>	<b>256</b>	<b>-</b>	<b>736</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Bitumen Roads Reseal Program</i>	930		930			-	-	930	-
<i>Gravel Re-sheeting Program</i>	1,010		1,010			568	-	442	-
<i>Sealed Roads Rehabilitation Program</i>	980		980			750	-	230	-
<i>Kerang CBD Development Stage 3</i>	1,936		646	645	645	1,936	-	-	-
<b>Kerb &amp; Channel</b>									
<i>Kerb Replacement</i>	156		156			-	-	156	-
<b>Footpaths and Cycleways</b>									
<i>Annual Footpath Replacement</i>	116		116			-	-	-	-
<i>Kerang to Koondrook Rail Trail (Murray River Adventure Trail) - Grant dependent</i>	2,400	2,400				2,200	-	200	-
<i>Kerang to Koondrook Rail Trail Design</i>	575	575				500	-	75	-
<b>Drainage</b>									
<i>Stormwater Network and Town Pump renewal</i>	200		200			-	-	200	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Swimming Pool Renewal Program</i>	100		60	40		-	-	100	-
<i>Town/Boundary Entrances and Signage</i>	20		20			-	-	20	-
<b>Parks, Open Space and Streetscapes</b>									
<i>Street Furniture</i>	50			50		-	-	50	-
<i>Tree Planting Program - Cool It Program</i>	10	10				-	-	10	-
<i>Sustainable Recreational Water for Quambatook</i>	1,750	1,750				1,600	-	150	-
<b>Aerodromes</b>									
<b>Other Infrastructure</b>									
<i>Strategic Project Development and Planning</i>	100			100		-	-	100	-
<i>Koondrook Levee Design (inc Walking Track to Cassidy Lane)</i>	200	100	100			100	-	100	-
<b>TOTAL INFRASTRUCTURE</b>	<b>10,533</b>	<b>4,835</b>	<b>4,218</b>	<b>835</b>	<b>645</b>	<b>7,654</b>	<b>-</b>	<b>2,879</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>13,105</b>	<b>4,915</b>	<b>4,970</b>	<b>1,855</b>	<b>1,365</b>	<b>9,350</b>	<b>-</b>	<b>3,755</b>	<b>-</b>

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
<b>INFRASTRUCTURE</b>									
<b>Building Improvements</b>									
<i>Buildings Renewal</i>	60			60		-	-	60	-
<b>Other Infrastructure</b>									
<i>Southern Levee Acquisition</i>	64	64				-	-	64	-
<b>TOTAL INFRASTRUCTURE</b>	<b>124</b>	<b>64</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21</b>	<b>124</b>	<b>64</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>-</b>



**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2023, 2024, 2025 & 2026**

2022/23	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	40	40	-	-	-	40	-	-	40	-
<b>Total Land</b>	<b>40</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
Buildings	1,440	-	-	720	720	1,440	1,440	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	160	-	50	-	110	160	-	-	160	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>1,600</b>	<b>-</b>	<b>50</b>	<b>720</b>	<b>830</b>	<b>1,600</b>	<b>1,440</b>	<b>-</b>	<b>160</b>	<b>-</b>
<b>Total Property</b>	<b>1,640</b>	<b>40</b>	<b>50</b>	<b>720</b>	<b>830</b>	<b>1,640</b>	<b>1,440</b>	<b>-</b>	<b>200</b>	<b>-</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	457	-	457	-	-	457	-	-	457	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	395	-	145	-	250	395	250	-	145	-
Library books	140	40	100	-	-	140	6	-	134	-
<b>Total Plant and Equipment</b>	<b>992</b>	<b>40</b>	<b>702</b>	<b>-</b>	<b>250</b>	<b>992</b>	<b>256</b>	<b>-</b>	<b>736</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,856	-	3,565	645	645	4,856	3,254	-	1,602	-
Kerb & Channel	156	-	156	-	-	156	-	-	156	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	3,091	2,975	116	-	-	3,091	2,700	-	391	-
Drainage	200	-	200	-	-	200	-	-	200	-
Recreational, leisure and community facilities	120	-	80	-	40	120	-	-	120	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	1,810	1,760	-	-	50	1,810	1,600	-	210	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	364	164	100	-	100	364	100	-	264	-
<b>Total Infrastructure</b>	<b>10,597</b>	<b>4,899</b>	<b>4,217</b>	<b>645</b>	<b>835</b>	<b>10,597</b>	<b>7,654</b>	<b>-</b>	<b>2,943</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>13,229</b>	<b>4,979</b>	<b>4,970</b>	<b>1,365</b>	<b>1,915</b>	<b>13,229</b>	<b>9,350</b>	<b>-</b>	<b>3,879</b>	<b>-</b>

2023/24	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	100	-	100	-	-	100	-	-	100	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	100	-	100	-	-	100	-	-	100	-
<b>Total Property</b>	100	-	100	-	-	100	-	-	100	-
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	163	-	163	-	-	163	-	-	163	-
Library books	100	-	100	-	-	100	6	-	94	-
<b>Total Plant and Equipment</b>	1,070	-	1,070	-	-	-	6	-	1,064	-
<b>Infrastructure</b>										
Roads	2,900	-	2,900	-	-	2,900	1,318	-	1,582	-
Kerb & Channel	159	-	159	-	-	159	-	-	159	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	3,518	3,400	118	-	-	3,518	3,200	-	318	-
Drainage	650	650	-	-	-	650	250	-	400	-
Recreational, leisure and community facilities	1,720	-	113	-	1,608	1,720	1,000	-	720	-
Waste management	500	-	500	-	-	500	-	-	500	-
Parks, open space and streetscapes	1,435	1,260	-	125	50	1,435	1,045	-	390	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	150	150	-	-	-	150	-	-	150	-
<b>Total Infrastructure</b>	11,032	5,460	3,790	125	1,658	11,032	6,813	-	4,219	-
<b>Total Capital Works Expenditure</b>	12,202	5,460	4,960	125	1,658	12,202	6,819	-	5,383	-

2024/25	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	100	-	100	-	-	100	-	-	100	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	100	-	100	-	-	100	-	-	100	-
<b>Total Property</b>	<b>100</b>	-	<b>100</b>	-	-	<b>100</b>	-	-	<b>100</b>	-
<b>Plant and Equipment</b>										
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	-
<b>Total Plant and Equipment</b>	<b>1,087</b>	-	<b>1,087</b>	-	-	<b>1,087</b>	<b>6</b>	-	<b>1,081</b>	-
<b>Infrastructure</b>										
Roads	5,615	-	2,915	-	2,700	5,615	3,618	-	1,997	-
Kerb & Channel	162	-	162	-	-	162	-	-	162	-
Bridges	600	-	600	-	-	600	150	-	450	-
Footpaths and cycleways	1,295	1,175	120	-	-	1,295	1,000	-	295	-
Drainage	899	650	249	-	-	899	250	-	649	-
Recreational, leisure and community facilities	1,485	-	128	-	1,358	1,485	1,000	-	485	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	280	155	-	125	-	280	125	-	155	-
Aerodromes	100	-	100	-	-	100	-	-	100	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	150	150	-	-	-	150	-	-	150	-
<b>Total Infrastructure</b>	<b>10,586</b>	<b>2,130</b>	<b>4,274</b>	<b>125</b>	<b>4,058</b>	<b>10,586</b>	<b>6,143</b>	-	<b>4,443</b>	-
<b>Total Capital Works Expenditure</b>	<b>11,773</b>	<b>2,130</b>	<b>5,461</b>	<b>125</b>	<b>4,058</b>	<b>11,773</b>	<b>6,149</b>	-	<b>5,624</b>	-

2025/26	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
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	6,400	2,560	1,920	-	1,920	6,400	4,160	640	-	1,600
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	495	-	495	-	-	495	-	-	495	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>6,895</b>	<b>2,560</b>	<b>2,415</b>	<b>-</b>	<b>1,920</b>	<b>6,895</b>	<b>4,160</b>	<b>640</b>	<b>495</b>	<b>1,600</b>
<b>Total Property</b>	<b>6,895</b>	<b>2,560</b>	<b>2,415</b>	<b>-</b>	<b>1,920</b>	<b>6,895</b>	<b>4,160</b>	<b>640</b>	<b>495</b>	<b>1,600</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	807	-	807	-	-	807	-	-	807	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	480	-	480	-	-	480	-	-	480	-
Library books	100	-	100	-	-	100	6	-	94	-
<b>Total Plant and Equipment</b>	<b>1,387</b>	<b>-</b>	<b>1,387</b>	<b>-</b>	<b>-</b>	<b>1,387</b>	<b>6</b>	<b>-</b>	<b>1,381</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,465	-	2,965	-	1,500	4,465	2,818	-	1,647	-
Kerb & Channel	166	-	166	-	-	166	-	-	166	-
Bridges	500	-	500	-	-	500	-	-	500	-
Footpaths and cycleways	135	-	135	-	-	135	-	-	135	-
Drainage	249	-	249	-	-	249	-	-	249	-
Recreational, leisure and community facilities	270	100	113	-	58	270	-	-	270	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	80	30	-	-	50	80	-	-	80	-
Other infrastructure	150	150	-	-	-	150	-	-	150	-
<b>Total Infrastructure</b>	<b>6,015</b>	<b>280</b>	<b>4,128</b>	<b>-</b>	<b>1,608</b>	<b>6,015</b>	<b>2,818</b>	<b>-</b>	<b>3,197</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>14,297</b>	<b>2,840</b>	<b>7,930</b>	<b>-</b>	<b>3,528</b>	<b>14,297</b>	<b>6,984</b>	<b>640</b>	<b>5,073</b>	<b>1,600</b>

## 5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-2.23%	4.92%	-3.81%	0.00%	-0.58%	-0.12%	o
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	197.32%	296.47%	289.80%	293.17%	288.45%	283.81%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	80.64%	176.34%	173.28%	176.62%	172.29%	169.68%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	2.64%	1.81%	1.09%	0.36%	0.00%	9.88%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.93%	0.91%	0.77%	0.76%	0.37%	0.90%	o
Indebtedness	Non-current liabilities / own source revenue		8.36%	6.95%	6.18%	6.00%	5.94%	11.04%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	111.53%	112.07%	104.44%	100.28%	144.08%	173.28%	+
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	41.84%	39.80%	42.92%	41.66%	41.66%	41.67%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.72%	0.69%	0.70%	0.72%	0.73%	0.75%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$4,709	\$4,745	\$4,922	\$4,997	\$5,125	\$5,202	o
Revenue level	Total rate revenue / no. of property assessments		\$1,613	\$1,669	\$1,691	\$1,723	\$1,755	\$1,789	o

### 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 2022/23 year is a deficit of \$1.262m. 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 Roads 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.

The early payment of the Victoria Grants annual allocation for 2022/23 in 2021/22 has resulted in an decrease in operating grants in 2022/23. The impact of this early payment has resulted in \$1.5m being recognised in 2021/22 rather than 2022/23. The adjusted underlying result for 2022/23 after adjusting for this early payment is a surplus of \$238,000.

### **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 2022.

### **4. Debt compared to rates**

Council's existing borrowings are expected to be fully paid out by September 2024. There are no new planned borrowings until 2025/26 - The construction of the Regional Wellbeing Centre is subject to new borrowings.

### **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 financial year 2022/23

**GANNAWARRA SHIRE COUNCIL**

**SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022**

**Note**

**Statutory/ Discretionary Incl. GST**

**2022/2023**

**ENVIRONMENTAL HEALTH SERVICES**

**FOOD ACT REGISTRATION FEES**

Class 1 Food Premises - Requiring External Food Safety Audits		Discretionary	No	\$	360.00
Class 2 High Volume Food Premises (Incorporating Fixed and Mobile Commercial premises)		Discretionary	No	\$	336.00
Class 2 Low Volume Food Premises (Incorporating Home premises/ Temporary Food Premises)		Discretionary	No	\$	175.00
Class 3 High Volume Food Premises (Incorporating Class 3 & 3A Fixed Commercial premises)		Discretionary	No	\$	200.00
Class 3 Low Volume Food Premises (Incorporating Class 3 & 3A home and temporary food premises)		Discretionary	No	\$	147.00
More than 5 employed, an additional fee per employee		Discretionary	No	\$	41.00
Maximum Fee		Discretionary	No	\$	3,298.00
Community Groups		Discretionary	No		No charge
Statutory Food Samples		Statutory	No		No charge
Non-compliant food samples	Per Re-Test	Discretionary	No	\$	225.00
Annual statutory inspection plus statutory follow-up inspection		Statutory	No		No charge
Inspection Fee for non-compliant food premises	Per Inspection	Discretionary	No	\$	225.00
Requested inspection and Report		Discretionary	No	\$	225.00

**PUBLIC HEALTH AND WELLBEING ACT: REGISTRATION FEES**

**Public Health and Wellbeing Act: Premises**

Prescribed Accommodation premises – per year		Discretionary	No	\$	295.00
Health Act – Transfer of Registration		Discretionary	No	\$	225.00
Health premises - low risk activities - hair and beauty therapy or beauty therapy only (per operator )		Discretionary	No	\$	95.00
Health premises - hairdressing only - one off fee (per operator)		Discretionary	No	\$	95.00
Health premises - low risk activities - maximum fee		Discretionary	No	\$	295.00
Health premises - high risk activities - skin penetration, tattooing, ear piercing, electrolysis		Discretionary	No	\$	295.00
Inspection fee - non-compliant health premises		Discretionary	No	\$	227.00
Requested inspection and report		Discretionary	No	\$	227.00
Aquatic Facilities - category 1 Registration	Three yearly fee	Discretionary	No	\$	305.00

**Public Health Requests**

Water analysis - portable and non-portable (Including rainwater tanks)		Discretionary	No	\$	227.00
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**ENVIRONMENT PROTECTION ACT REGISTRATION FEES**

**Septic Tank Fees**

Application to install or alter a septic tank system		Statutory	No	\$	734.66
Minor alteration to existing system		Statutory	No	\$	559.86
Amend or reissue permit		Statutory	No	\$	156.00
Transfer an existing permit		Statutory	No	\$	150.00
Extension of permit (12 Months)		Statutory	No	\$	125.00

**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



<b>SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022</b>	<b>Note</b>	<b>Statutory/ Discretionary</b>	<b>Incl. GST</b>	<b>2022/2023</b>
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**COMMUNITY SERVICES**

**NDIS - National Disability Insurance Scheme**

Fees and charges as per 2018 NDIS Price Guide - Victoria		Discretionary	No	As per guide
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**Community Care Services (Rates per hour – maximum set by Government)**

Home Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 11.45
Home Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 16.95
Home Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$ 37.00
Personal Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 12.50
Personal Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 18.20
Personal Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$ 43.75
Respite Care Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 12.50
Respite Care Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 18.20
Respite Care Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$ 43.75
Social Support - Group	Fee is activity related	Discretionary	No	\$ 11.00
Social Support - Individual - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 12.50
Social Support - Individual - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 18.20
Social Support - Individual - Self Funded	Income Assessed: Refer to CHSP	Discretionary	No	\$ 43.75
Property Maintenance Level 1 - Full Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 13.60
Property Maintenance Level 2 - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 19.90
Property Maintenance Level 3 - Self Funded Retiree	Income Assessed: Refer to CHSP	Discretionary	No	\$ 55.55
Transport Expenses - Fixed Fee (within townships)	Income Assessed: Refer to CHSP	Discretionary	No	\$ 8.15
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	\$ 12.25
Sleepover - Active (per hour) - Part Pensioner	Income Assessed: Refer to CHSP	Discretionary	No	\$ 17.80
Sleepover - Active (per hour) - Self Funded	Income Assessed: Refer to CHSP	Discretionary	No	\$ 42.85

**Food Services (Per meal)**

Meals on Wheels – 3 Courses	Includes Frozen meals	Discretionary	No	\$ 10.00
Meals on Wheels – 2 Courses	Includes Frozen meals	Discretionary	No	\$ 8.00
Meals on Wheels – 1 Course	Includes Frozen meals	Discretionary	No	\$ 7.15
Social Meal 3 Courses		Discretionary	No	\$ 10.00
Social Meal 2 Courses		Discretionary	No	\$ 8.00
Sandwiches		Discretionary	No	\$ 3.00

**Brokered Services (Rates per hour)**

Assessment / Case Management		Discretionary	Yes	\$ 112.20
Home Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$ 54.05
Home Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm)	Discretionary	Yes	\$ 79.55
Home Care 3	Mon – Fri Hrs: 9.30pm – 7.30am (Sat 12pm to Mon 7.30am) incl. Public Holiday	Discretionary	Yes	\$ 107.10
Personal Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$ 58.10
Personal Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care	Discretionary	Yes	\$ 87.70
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	\$ 116.25
Respite Care 1	Mon – Fri Hrs: 7.30am – 7.30pm	Discretionary	Yes	\$ 58.10
Respite Care 2	Mon – Fri Hrs: 7.30pm – 9.30pm (inc Sat 7.30am to 12pm), or 8 - 10 hrs consecutive care	Discretionary	Yes	\$ 87.70
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	\$ 116.25

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
Social Support - Individual 1	Mon – Fri Hrs: 7.30am – 7.30pm		Discretionary	Yes	\$ 58.10
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	\$ 87.70
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	\$ 116.25
Sleepover - Active (per hour)	10pm - 6.30am		Discretionary	Yes	\$ 116.25
Sleepover - Inactive	10pm-6.30am		Discretionary	Yes	\$ 126.00
Property Maintenance			Discretionary	Yes	\$ 76.50
Meals on Wheels – 3 Courses	Includes Frozen meals		Discretionary	Yes	\$ 14.75
Meals on Wheels – 2 Courses	Includes Frozen meals		Discretionary	Yes	\$ 12.75
Meals on Wheels - 1 Course			Discretionary	Yes	\$ 11.70
Meals on Wheels - Sandwich			Discretionary	Yes	\$ 5.60
Community Social Meal	Centre Based Meals		Discretionary	Yes	\$ 10.00
Transport Expenses - Fixed Fee (within townships) (one way trip)			Discretionary	Yes	\$ 8.00
Travel Expense	per kilometre		Discretionary	Yes	\$ 1.50
<b>Gannawarra Non Emergency Transport Service Client Contributions (All one way transport bookings calculated as "return" services)</b>					
<b>Transport Contributions</b>					
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
<b>CHILDREN SERVICES</b>					
<b>Long Day Care</b>					
Full Day (per day) - 1 July 2022 to 30 June 2023	8.00am to 6.00pm		Discretionary	No	\$ 115.00
Casual (per hour) - 1 July 2022 to 30 June 2023	Minimum 2 Hours		Discretionary	No	\$ 20.00
3 year old after kindergarten care 1 July 2022 - 30 June 2023	1.30pm to 6.00 pm		Discretionary	No	\$ 57.50
<b>Kindergarten Fees - Kerang</b>					
4 year old kindergarten - 1 July 2022 to 30 June 2023	Per week		Discretionary	No	\$ 60.00
3 year old kindergarten - 5 hours week - 1 July to 31 December 2022	Per week		Discretionary	No	\$ 20.00
3 year old kindergarten - 15 hours week - 1 January to 30 June 2023	Per week		Discretionary	No	\$ 60.00
<b>Cohuna, Koondrook and Leitchville</b>					
4 year old kindergarten - 1 July 2022 to 30 June 2023	Per year		Discretionary	No	\$ 1,400.00
3 year old kindergarten - 5 hours week - 1 July to 31 December 2022	Per year		Discretionary	No	\$ 235.00
3 year old kindergarten - 15 hours week - 1 January to 30 June 2023	Per year		Discretionary	No	\$ 700.00
<b>Family Day Care</b>					
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
<b>Toy Library Fees</b>					
Annual Standard Membership			Discretionary	Yes	\$ 15.00
Annual Group Membership			Discretionary	Yes	\$ 35.00

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>LIBRARY</b>					
Replacement Books			Discretionary	Yes	Cost
Replace Cards			Discretionary	Yes	\$ 2.00
Library Bags			Discretionary	Yes	\$ 3.50
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
<b>Sir John Gorton Library Meeting Room</b>					
Commercial/Casual Hirers (Charges capped at 5 Hours)		Per hour	Discretionary	Yes	\$ 20.00
<b>PLANNING FEES AND CHARGES</b>					
<b>Statutory Planning Fees</b>					
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
<b>Strategic Planning Fees</b>					
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
<b>Subdivision Fees</b>					
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

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>BUILDING FEES AND CHARGES</b>					
<b>Domestic</b>					
Dwelling extensions	Up to \$99,999		Discretionary	Yes	\$ 1,000.00
Dwelling extensions	Over \$100,000		Discretionary	Yes	\$ 1,200.00
New Dwellings or works	Up to \$199,000		Discretionary	Yes	\$ 1,500.00
New Dwellings or works	\$200,000 to \$399,999		Discretionary	Yes	\$ 1,900.00
New Dwellings or works	\$400,000 to \$499,999		Discretionary	Yes	\$ 2,100.00
New Dwellings or works	Above \$500,000		Discretionary	Yes	Cost / 250
Multi unit developments	Up to 4 units		Discretionary	Yes	1900 per unit
Lodgement Fee (Section 30)	8.23 fee units -Applies for works over a value of \$5,000		Statutory	Yes	\$ 123.70
<b>Commercial Building Works</b>					
Contract amount	Up to \$30,000		Discretionary	Yes	\$ 650.00
Contract amount	\$30,000 - \$100,000		Discretionary	Yes	\$ 1,700.00
Contract amount	\$100,000 - \$500,000		Discretionary	Yes	\$ 2,900.00
Contract amount	\$500,000 - \$999,999		Discretionary	Yes	cost / 200 + \$250
Contract amount	Over \$1,000,000		Discretionary	Yes	cost / \$200 + 250
<b>Minor Building Works</b>					
Garages, Carports/Sheds, Verandahs	Up to \$19,999		Discretionary	Yes	\$ 530.00
Garages, Carports/Sheds, Verandahs	\$20,000 to \$49,999		Discretionary	Yes	\$ 630.00
Garages, Carports/Sheds, Verandahs	Above \$50,000		Discretionary	Yes	\$ 830.00
Above Ground Swimming Pools			Discretionary	Yes	\$ 500.00
Inground Swimming Pools			Discretionary	Yes	\$ 820.00
Safety Barrier for swimming pool or spas			Discretionary	Yes	\$ 310.00
Dwelling Reblock / restumping			Discretionary	Yes	\$ 630.00
Miscellaneous Building permit fee			Discretionary	Yes	\$ 550.00
Sitting of places of public entertainment			Discretionary	Yes	\$ 550.00
Variation to approved plans			Discretionary	Yes	\$ 160.00
Extensions			Discretionary	Yes	\$ 260.00
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	\$ 170.00
Temporary occupation of a building	every 6 months		Discretionary	Yes	\$ 570.00
<b>House Relocation</b>					
Inspection and report fee prior to relocation			Discretionary	Yes	\$ 360.00
<b>Demolition Permit</b>					
Any Class 1 or 10 building	Per Storey		Discretionary	Yes	\$ 450.00
Any other building (commercial or industrial)	Per Storey		Discretionary	Yes	\$ 650.00
<b>Building Certificates</b>					
Property Information (Building Certificates Reg 51)			Statutory	No	\$ 47.90
Information on stormwater (Legal Point of Discharge (Reg 133(2)))			Statutory	No	\$ 146.80
<b>Report and Consent</b>					
Council (Reg 132(2) or 134(2) or Part 5,6 or 10)			Statutory	No	\$ 294.70
Protection for works (Reg 116(4))			Statutory	No	\$ 299.10
Council - Demolition (Section 29A)			Statutory	No	\$ 86.40
Land Information Certificate			Statutory	No	\$ 27.40
<b>Swimming Pools and Spa fees</b>					
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

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>RECREATION</b>					
<b>RECREATION RESERVES - COHUNA &amp; LEITCHVILLE</b>					
<b>Football Clubs</b>					
Cohuna Kangas			Discretionary	Yes	\$ 5,400.00
Leitchville			Discretionary	Yes	\$ 3,550.00
<b>Cricket Clubs</b>					
Cohuna - per year			Discretionary	Yes	\$ 660.00
Leitchville - per year			Discretionary	Yes	\$ 660.00
<b>Miscellaneous</b>					
Cohuna A. P. & H. Society - per year			Discretionary	Yes	\$ 1,810.00
Cohuna Little Athletics Club - per year			Discretionary	Yes	\$ 660.00
School Groups & RSL			Discretionary	Yes	No Charge
Casual - per day			Discretionary	Yes	\$ 335.00
Casual - per hour (min 3 hours hire)			Discretionary	Yes	\$ 75.00
Casual - more than one consecutive day	Price on application		Discretionary	Yes	POA
Oval Hire - refundable deposit			Discretionary	No	\$ 270.00
<b>MUNICIPAL RESERVES</b>					
<b>Municipal Reserve</b>					
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	\$ 60.00
Permit Deposit (Refundable)	No alcohol		Discretionary	No	\$ 270.00
<b>SWIMMING POOLS</b>					
<b>Kerang/Cohuna Swimming Pool</b>					
Seasons Tickets: Family Season Pass (Cohuna and Kerang)	Family		Discretionary	Yes	\$ 195.00
Seasons Tickets:	Adults		Discretionary	Yes	\$ 105.00
	Concession or Student		Discretionary	Yes	\$ 63.00
	Concession - Family		Discretionary	Yes	\$ 90.00
Admission:	Adults		Discretionary	Yes	\$ 4.70
	Concession or Student		Discretionary	Yes	\$ 3.80
	Children under 5 years		Discretionary	Yes	No Charge
	Non-Swimming Patrons		Discretionary	Yes	\$ 1.50
	Family Day Pass		Discretionary	Yes	\$ 16.00
	Community Groups/Schools/Event hire		Discretionary	Yes	As per GSC booking
Ten Visit Pass Entry:	Family		Discretionary	Yes	\$ 115.00
	Adult		Discretionary	Yes	\$ 38.00
	Concession/Student		Discretionary	Yes	\$ 27.00
<b>Kerang Exercise Pool</b>					
5-18 year olds/Concession/Student	Per Hour		Discretionary	Yes	\$ 5.50
	1/2 Hour		Discretionary	Yes	\$ 3.75
Adult	Per Hour		Discretionary	Yes	\$ 8.00
	1/2 Hour		Discretionary	Yes	\$ 5.75
Claims Attendance	Per Hour		Discretionary	Yes	\$ 11.00
	1/2 Hour		Discretionary	Yes	\$ 8.25
Children under 5			Discretionary	Yes	No Charge
Groups of max. 10 people	Per hour		Discretionary	Yes	\$ 45.00
Multiple group bookings	5 one hour sessions		Discretionary	Yes	\$ 200.00
Additional lifeguard fee per hour.	per hour		Discretionary	Yes	\$ 45.00
Warra Waders Swim School	1/2 hour		Discretionary	Yes	\$ 10.00
<b>12 Visit Pass</b>			Discretionary	Yes	
Adult (Non Pensioners)	1/2 hour		Discretionary	Yes	\$ 58.00
	1 hour		Discretionary	Yes	\$ 80.00
5-18 year olds/Concession/Student	1/2 hour		Discretionary	Yes	\$ 38.00
	1 hour		Discretionary	Yes	\$ 55.00

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>Leitchville Swimming Pool (Administered by Community Asset Committee of Council)</b>					
Family Season Pass (Leitchville only)	Family	Discretionary		\$	120.00
Single Season Pass	Adult	Discretionary		\$	45.00
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
<b>RESIDENTIAL TENANCIES ACT REGISTRATION FEES</b>					
Site not exceeding 25 (17 fee units)		Statutory	No	\$	255.51
Site exceeding 25 but not exceeding 50 (34 fee units)		Statutory	No	\$	511.02
Site exceeding 50 but not exceeding 100 (68 fee units)		Statutory	No	\$	1,022.04
Site exceeding 100 but not exceeding 150 (103 fee units)		Statutory	No	\$	1,548.09
Site exceeding 150 but not exceeding 200 (137 fee units)		Statutory	No	\$	2,059.11
Site exceeding 200 but not exceeding 250 (171 fee units)		Statutory	No	\$	2,570.13
Site exceeding 250 but not exceeding 300 (205 fee units)		Statutory	No	\$	3,081.15
Transfer of Caravan Park (5 fee units)		Statutory	No	\$	75.15
Notification Fee for Moveable Dwellings within caravan parks		Discretionary		\$	225.00
<b>LOCAL LAWS</b>					
<b>DOMESTIC ANIMAL ACT</b>					
<b>Dog Registration</b>					
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) 11/4/2021 - 10/4/2022
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	\$	5.20
Late Payment Fee		Discretionary	No	\$	45.00
<b>Cat Registration</b>					
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
Replacement Tag		Discretionary	Yes	\$	5.20
Late Payment Fee		Discretionary	No	\$	45.00
<b>Administration - Domestic Animals Registration</b>					
Pro-rata reduction (quarterly) for refund of animal registration - state Gov't Levy non refundable	Pro-rata quarterly	Discretionary	Yes		As Calculated
<b>Pound Fees - Domestic Animal Act</b>					
Release Fee	Dogs and Cats 1st Offence	Discretionary	Yes	\$	55.00
	Dogs and Cats 2nd offence	Discretionary	Yes	\$	110.00
	Dogs and Cats 3rd offence	Discretionary	Yes	\$	220.00
Sustenance Fee (per day)		Discretionary	Yes	\$	10.00

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>Domestic Animal Business</b>					
Domestic Animal Business	Permit Fee plus SGL (SGL increases with CPI each year)		Discretionary	Yes	630.00+ State Gov'y levy
<b>Administration - Local Law Permits</b>					
Release fee for animal impounded under Local Laws	Per animal		Discretionary	Yes	\$ 70.00
Release fee for item impounded under Local Laws	Per item		Discretionary	Yes	\$ 70.00
Release fee for impounded vehicle			Discretionary	No	\$230 plus towing costs
Amendments to permits	All permits		Discretionary	Yes	\$ 40.00
Late Payment Fee	Additional fee payable on late renewal of permit		Discretionary	No	50% of permit
<b>Local Law - Application and Permit Fees</b>					
Bulk rubbish containers	Permit Fee (per container)		Discretionary	Yes	\$ 62.00
Fodder on road	Refer to local law guidelines		Discretionary	Yes	\$ 235.00
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	\$ 235.00
Keeping of Animals - initial issue	Permit Fee		Discretionary	Yes	\$ 125.00
Keeping of Animals - permit renewal	Permit Fee		Discretionary	Yes	\$ 60.00
Livestock on Roads - Droving	Permit Fee		Discretionary	No	225.00 + \$1000.00 bond
Livestock on Roads - Grazing	Permit fee		Discretionary	Yes	\$ 235.00
Municipal reserve - waterways	Application & permit fee - events held on Council controlled waterways		Discretionary	Yes	\$ 275.00
Roadside trading	Permit fee		Discretionary	Yes	\$ 235.00
	Site fee		Discretionary	Yes	130.00 per month
Shipping containers	Permit Fee (per container)		Discretionary	Yes	\$ 130.00
Temporary Road Closure - Community Group	Advertising - costs to be charged through sundry debtor process.		Discretionary	Yes	Advertising cost
Temporary Road Closure - Commercial event	All costs 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	\$ 125.00
<b>Council Controlled Parking</b>					
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 pf 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.
<b>LIVESTOCK</b>					
<b>Pound Fees - Stock</b>					
Impounded sheep - per head			Discretionary	Yes	\$ 25.00
Impounded cattle - per head			Discretionary	Yes	\$ 115.00
Impounded horses - per head			Discretionary	Yes	\$ 115.00
Impounded stock - all other stock including goats, pigs, etc - per animal			Discretionary	Yes	\$ 115.00
Transport			Discretionary	Yes	Cost of transport
After hours call out fee for livestock on roads			Discretionary	Yes	\$ 330.00
NLIS tags	if required		Discretionary	Yes	\$ 50.00
Advertisement in Newspaper	as required under Impounding of Livestock Act 1994		Discretionary	Yes	Cost of advertising
Sustenance Fee			Discretionary	Yes	Cost of hay or feed per day + \$30
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

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>Road Opening Permits</b>					
Security Deposit - works not within the carriageway	\$210.00 per sq/m		Discretionary	No	212.00 per sq/m
Security Deposit - works in the carriageway (Under 4m2)			Discretionary	No	\$ 850.00
Security Deposit - works in the carriageway (Over 4m2)	\$840 Min + \$210 per m2 over 4m2		Discretionary	No	\$850 Min + \$212 per m2 over 4m2
Asset Protection Permit	Application fee per site		Discretionary	Yes	\$ 95.00
Security deposit	minimum security deposit		Discretionary	No	\$ 220.00
<b>Consent for works within the Road Reserve</b>					
<b>Municipal Road with speed limit &lt;50km/h</b>					
<b>Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works</b>					
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
<b>Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)</b>					
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
<b>Municipal road with speed limit &gt;50km/h</b>					
<b>Minor works conducted by a person referred to in regulation 10(2) that are traffic impact works</b>					
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
<b>Works (other than minor works conducted by a person referred to in regulation 10(2) that are traffic impact works)</b>					
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
<b>FACILITY HIRE</b>					
<b>Public Halls</b>					
<b>Cohuna and Kerang Halls</b>					
Whole Hall	Day (to 5:00pm)		Discretionary	Yes	\$ 185.00
	Night (5:00pm - 2.30am)		Discretionary	Yes	\$ 245.00
	Day & Night		Discretionary	Yes	\$ 325.00
	Day time hourly rate - maximum 3 hours		Discretionary	Yes	\$ 50.00
	Night time hourly rate - maximum 3 hours		Discretionary	Yes	\$ 50.00
Main Hall Only	Day (to 5:00pm)		Discretionary	Yes	\$ 125.00
	Night (5:00pm - 2.30am)		Discretionary	Yes	\$ 155.00
	Day and Night		Discretionary	Yes	\$ 245.00
	Hourly rate maximum 3 hours		Discretionary	Yes	\$ 35.00
Supper Room & Kitchen	Day (to 5:00pm)		Discretionary	Yes	\$ 135.00
	Night (6:30pm - 2.30am)		Discretionary	Yes	\$ 165.00
	Day and Night		Discretionary	Yes	\$ 255.00
	Hourly rate maximum 3 hours		Discretionary	Yes	\$ 40.00
<b>Cohuna Council Chamber/Community Meeting Room</b>					
3 Hours - except for Non Profit Community Groups			Discretionary	Yes	\$ 40.00
More than 3 hours - except for Non Profit Community Groups			Discretionary	Yes	\$ 140.00
Set up cost of Chambers			Discretionary	Yes	\$ 70.00



SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>Kerang Memorial Hall</b>					
Function Room	Hourly rate maximum 3 hours		Discretionary	Yes	\$ 35.00
	Day (to 5:00pm)		Discretionary	Yes	\$ 125.00
	Night (5.00pm-2.30am)		Discretionary	Yes	\$ 155.00
	Day and Night		Discretionary	Yes	\$ 245.00
Kerang, Koondrook and Cohuna Senior Citizens Rooms	Day (to 5:00pm)		Discretionary	Yes	\$ 120.00
	Night (6:30pm - 2.30am)		Discretionary	Yes	\$ 165.00
	Hourly rate maximum 3 hours		Discretionary	Yes	\$ 30.00
	Not-for-profit		Discretionary		No Charge
<b>Special Fees</b>					
	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	\$ 115.00
	Trestle Hire per trestle - Other venues		Discretionary	Yes	\$ 12.00
	Plastic Chair Hire		Discretionary	Yes	\$ 2.20
	Community Groups - block of 3 booking to be used in 12 months of making initial booking		Discretionary	Yes	\$ 350.00
<b>Bonds</b>					
Bond	Refundable Deposit - no alcohol		Discretionary	No	No Charge
	Refundable Deposit - alcohol to be consumed		Discretionary	No	\$ 570.00
	Setting up chairs (per hour minimum booking)		Discretionary	No	\$ 85.00
<b>Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit &amp; Myall) (Administered by Community Asset Committee of Council)</b>					
Rural Halls (Dingwall, Gannawarra, Koroop, Lake Charm, Murrabit & Myall)	Hire range		Discretionary		\$15-\$100
<b>Gateway to Gannawarra</b>					
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
<b>Quambatook Housing</b>					
One Bedroom Flat/Week			Discretionary	No	\$ 72.00
Two Bedroom Flat/Week			Discretionary	No	\$ 96.00

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>WASTE MANAGEMENT</b>					
<b>Transfer Stations - Kerang, Cohuna, Quambatook, &amp; Lalbert</b>					
Mulch (for sale)	Per m3		Discretionary	Yes	\$ 6.50
<b>Domestic Waste to be Disposed of in Garbage Skip</b>					
120lt Mobile Garbage Bin			Discretionary	Yes	\$ 7.20
240lt Mobile Garbage Bin			Discretionary	Yes	\$ 14.40
Domestic Waste and contaminated recyclables/ garden waste delivered by any other means	Per m3		Discretionary	Yes	\$ 35.00
Commercial Cardboard - Placed in Recycling Skip	Per m3		Discretionary	Yes	\$ 11.00
<b>Uncontaminated Recyclable Materials</b>					
Domestic Glass, Cans, Plastic Bottles, Paper & Cardboard			Discretionary	Yes	No Charge
Green Waste	Per m3		Discretionary	Yes	\$ 7.00
Green Waste - non for profit groups	Per m3		Discretionary	Yes	\$ 5.00
Car Bodies	Per Car		Discretionary	Yes	\$ 20.00
Timber	Per m3		Discretionary	Yes	\$ 9.40
White Goods & Fridges - degassed	per item		Discretionary	Yes	No Charge
Fridges - to be degassed	per unit		Discretionary	yes	\$ 44.00
Vehicle Batteries	Per Battery		Discretionary	Yes	\$ 9.00
TV, Laptop, Computer Screen	Per Screen		Discretionary	Yes	\$ 25.00
E-waste cable or battery operated equipment	Per item		Discretionary	Yes	No Charge
Mattress	Per Mattress		Discretionary	Yes	\$ 40.00
<b>Landfill</b>					
Commercial Domestic Waste	per Tonne		Statutory/Discretionary	Yes	\$ 154.00
Priority Waste - Category C	per Tonne		Statutory/Discretionary	Yes	\$ 240.00
Priority Waste - Category D	per Tonne		Statutory/Discretionary	Yes	\$ 240.00
Asbestos Waste	per Tonne		Statutory/Discretionary	Yes	\$ 165.00
Industrial Waste/Building Rubble	per Tonne		Statutory/Discretionary	Yes	\$ 215.00
Concrete	per Tonne		Statutory	Yes	\$ 110.00
Asphalt	per Tonne		Statutory	Yes	\$ 110.00

SCHEDULE OF FEES AND CHARGES 2022/2023 effective 1 July 2022		Note	Statutory/ Discretionary	Incl. GST	2022/2023
<b>MISCELLANEOUS FEES AND CHARGES</b>					
<b>Mystic Park Cemetery Trust</b> (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	\$ 180.00
Right of interment cremated remains at need	25 years		Statutory	Yes	\$ 100.00
Search for cemetery records			Statutory	Yes	\$ 20.00
Grave digging			Discretionary		\$ 700.00
<b>Freedom of Information</b>					
Application Fee			Statutory	No	\$ 30.10
Access Charges - Search time	Per hour or part thereof		Statutory	No	\$ 22.50
Access Charges - Supervision time	Per hour, calculated per 1/4 hour or part thereof		Statutory	No	\$ 22.50
Photocopying Charges - 4A Black & White per page			Discretionary	No	\$ 0.20
Providing access other than photocopying			Discretionary	No	Reasonable Cost
Listening to or viewing a tape			Discretionary	No	Reasonable Cost
Making a written transcript out of tape			Discretionary	No	Reasonable Cost
<b>Mail out to property owner on behalf of a third party</b>					
Prepare and collate information			Discretionary	Yes	\$40.00 per hour
Print/Copy - A4 Black & White per page			Discretionary	Yes	\$ 0.20
Postage			Discretionary	Yes	At cost
<b>Quambatook Caravan Park (Administered by Community Asset Committee of Council)</b>					
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		\$ 160.00
Powered site per double per night– off peak			Discretionary		\$ 30.00
Unpowered site per double per night – off peak			Discretionary		\$ 20.00
Cabin and Bunkhouse - off peak			Discretionary		\$ 80.00
Cabin and Bunkhouse – off peak - extra person			Discretionary		\$ 25.00
Cabin and Bunkhouse – off peak - 7 days			Discretionary		\$ 350.00
7+ days stay bookings			Discretionary		Upon Request
<b>Standpipe - Cohuna</b>					
Standpipe water. 1 token = 1000 litres.	per token		Discretionary		\$ 3.00
<b>Truck Wash - Minimum \$ 3 Fee.</b>					
Access key (available from Council's Customer Service Team)	per item		Discretionary		\$ 35.00
Water use	per minute		Discretionary		\$ 0.75
<b>Electric Vehicle Charging station Kerang &amp; Cohuna</b>					
Electric Vehicle Charging cost	cents/kWh		Discretionary		\$ 0.40