



# DRAFT REVENUE AND RATING PLAN

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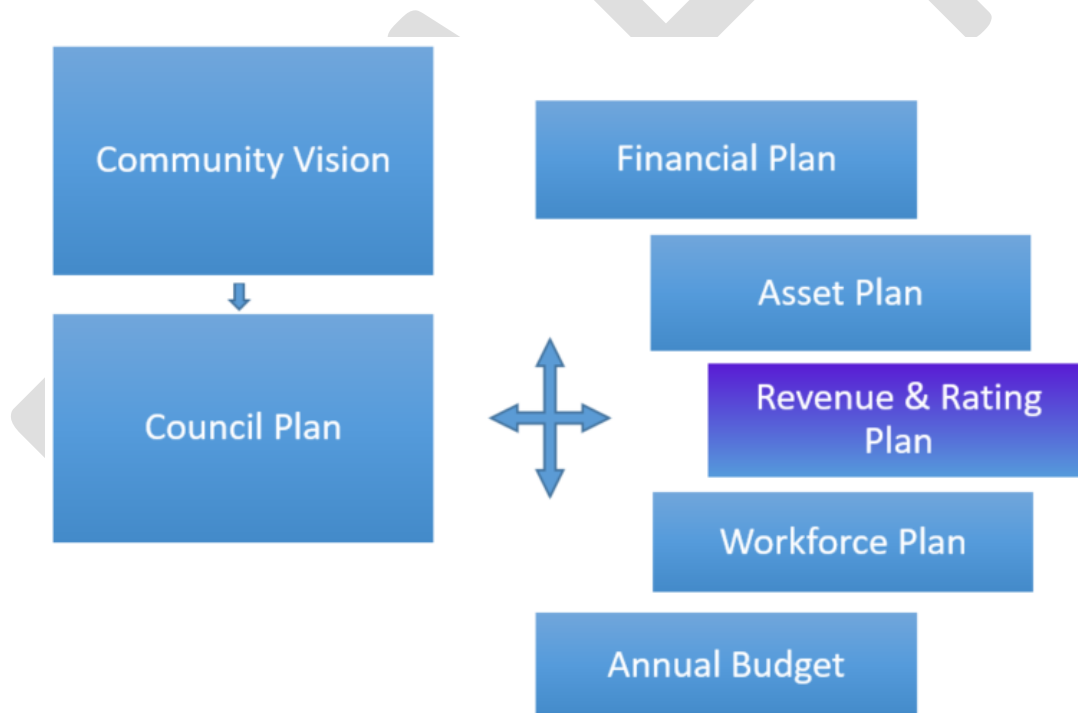
## 1.1 PURPOSE

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each council general election. The Revenue and Rating Plan establishes the revenue raising framework within which the council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Campaspe Shire Council (Council) which in conjunction with other income sources will adequately finance the strategic objectives in the Council Plan.

Council's current vision is that "*We are strong, supportive, vibrant and sustainable*".

Council is currently working towards developing a Vision and new Council Plan, extensive community consultation is being carried out to inform these documents. Until the new Council Plan is in place (due October 2021), the Rating and Revenue Plan has been prepared on the existing strategic objectives of the Council Plan and will feed into Council's budgeting and long-term financial planning documents, as well as other strategic planning documents under Council's strategic planning framework.



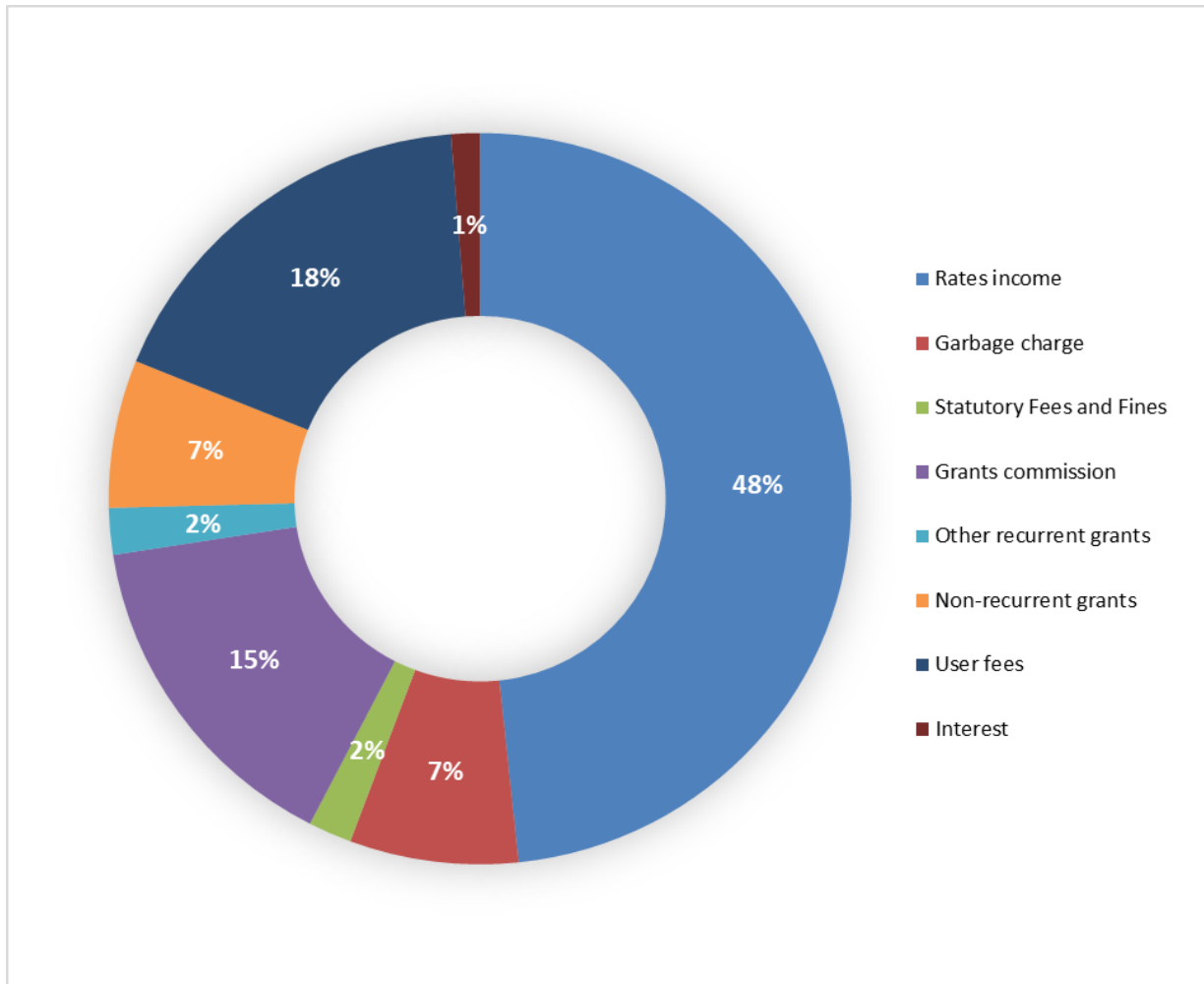
Council's Revenue and Rating Plan (the Plan) will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, the Plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

It is important to note that the Plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will calculate and collect its revenue.

## 1.2 INTRODUCTION

Council provides a number of services and facilities to its local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges
- Waste charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Interest from investments.

Rates are the most significant revenue source for Council and in 2021-22 make up 48% of its annual income.

The introduction of the Fair Go Rates System (rate capping) has provided substantial financial challenges to Council's long term financial sustainability and continues to contain Council's ability to raise revenue to maintain service delivery levels and invest in community assets. This strategy will address Council's reliance on rate income and provide options to manage that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. As an example, fees connected with the statutory planning service are set by State Government statute and are commonly known as statutory fees. In these cases, councils usually have no control over service pricing. However, for some services, Council can set a fee or charge and will set that fee based on the principles outlined in the Plan.

Council revenue can also be affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services and for a fixed period, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations and expectations that grants create in the delivery of services or infrastructure.

### **1.3 COMMUNITY ENGAGEMENT**

The Revenue and Rating Plan outlines Council's decision-making process on how revenue is calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

The Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers.
- Draft Revenue and Rating Plan endorsed for public consultation by Council at the April 2021 Council meeting.
- Draft Revenue and Rating Plan placed on public exhibition for a period of four weeks calling for feedback.
- Feedback opportunity promoted through local news outlets, Council's website and social media.
- Community feedback reviewed and presented to Council for consideration.
- Draft Revenue and Rating Plan (with any revisions) presented to June 2021 Council meeting for adoption.

### **1.4 RATES AND CHARGES**

Rates are a property tax that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for each council to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- General Rates – Based on property values (using the Capital Improved Valuation methodology) and form the central basis of rating under the *Local Government Act 1989*.
- Municipal Charge - A 'fixed rate' portion per property to cover some of the administrative costs of Council.
- Service Charges - A 'user pays' component to use special charges to reflect benefits provided by Council to ratepayers who benefit from a service eg. waste services.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents and ratepayers.

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used, that is, whether the property is used for residential, commercial/industrial, farming, or cultural and recreation purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the local community.

Council's rating structure comprises four differential rates (general, commercial/industrial, farm and cultural and recreation). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates are currently set as follows:

- General 100%
- Commercial/Industrial 116%
- Farm 90%
- Cultural and Recreation 50%

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality contributes.

The formula for calculating General rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type).

The rate in the dollar for each rating differential category is included in Council's annual budget. Rates and charges are an important source of revenue, accounting for over 48% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both future service delivery levels and managing increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates legislation, all rate increases are capped to a rate declared by the Minister for Local Government, which is usually announced in December for the following financial year.

Council currently utilises a service charge to fully recover the cost of Council's waste services and provides for future landfill rehabilitation costs. The waste service charge is not capped under the Fair Go Rates legislation, and Council will continue to allocate any surplus funds from this charge to a reserve for the provision of waste services.

### 1.4.1 RATING LEGISLATION

The legislative framework set out in the *Local Government Act 1989* determines Council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163.

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising general rates, Council is required to use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to use. They are;

- Site Valuation (SV)
- Capital Improved Valuation (CIV); and
- Net Annual Value (NAV).

A description of the respective valuation bases are discussed in section 1.4.3 of this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the integrated planning and reporting requirements defined in the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- the total amount the Council intends to raise rates and charges;
- a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- a description of any fixed component of the rates, if applicable;
- if the Council proposes to declare a uniform rate, the matters specified in Section 160 of the *Local Government Act 1989*;
- if the Council proposes to declare a differential rate for any land, the matters specified in Section 161(2) of the *Local Government Act 1989*.

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- that the Council has made an application to the ESC for a special order and is waiting for the outcome of the applications; or
- that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This Plan outlines the principles and strategic framework that Council will use in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in Campaspe Shire Council's annual budget.

In 2019 the Victorian State Government appointed a Ministerial Panel (the Panel) to conduct the Local Government Rating System Review. The Panel reported to the Victorian State Government the findings of their review, along with 56 recommendations. The Victorian State Government has responded to the findings and indicated that the way Council calculates rates and distributes the rating burden in the future will not substantially change. At the time of publication, no changes agreed to by the Victorian State Government had been implemented, and no timeline for implementation announced.

## 1.4.2 RATING PRINCIPLES

### Taxation Principles:

When developing a rating strategy, in particular with reference to differential rates, a Council should consider the following good practice taxation principles:

- Wealth Tax
- Equity



- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity

### **Wealth Tax**

The “wealth tax” principle implies that the rates paid are dependent upon the value of a ratepayer’s real property and have no correlation to the individual ratepayer’s consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

### **Equity**

Equity should be considered from a horizontal and vertical perspective when setting rates.

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical Equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a “relativity” dimension to the fairness of the tax burden).

### **Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

### **Simplicity**

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

### **Benefit**

The extent to which there is a nexus between consumption/benefit and the rate burden.

### **Capacity to Pay**

The capacity of ratepayers or groups of ratepayers to pay rates.

## Diversity

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

### Rates and Charges Revenue Principles:

Property rates will:

- be reviewed annually,
- not change dramatically from one year to the next, including
- be sufficient to fund current expenditure commitments, and:
  - Council's Vision, and
  - Deliverables identified in the Council Plan, Financial Plan, and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the *Ministerial Guidelines for Differential Rating 2013*.

### 1.4.3 DETERMINING WHICH VALUATION BASE TO USE

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- Capital Improved Valuation (CIV) – Value of land and improvements upon the land.
- Site Valuation (SV) – Value of land only.
- Net Annual Value (NAV) – Rental valuation based on CIV.

#### **Capital Improved Value (CIV)**

CIV is the most commonly used valuation base by Local Government with over 90% of Victorian Councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property. Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if:

- it uses the CIV value system of valuing land; and
- it considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

If Council does not utilise CIV, it may only apply limited differential rates in relation to farmland, urban farmland or residential use land.

### **Advantages of Using Capital Improved Value (CIV)**

- CIV includes all property improvements, and for this reason is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method considers the full development value of the property, and hence better meets the equity criteria than SV and NAV.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- The use of CIV allows Council to apply differential rates which greatly adds to Council's ability to equitably distribute the rating burden based on ability to afford Council rates. CIV allows Council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

### **Disadvantages of Using CIV**

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low income earners. While this is a disadvantage there are other mechanisms that enable Council to support instances of hardship and capacity to pay.

### **Site Value**

There are currently no Victorian Councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Campaspe Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector and would hinder Council's objective of a fair and equitable rating system.

There would be further rating movements away from current housing development on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the municipality of Campaspe Shire Council.

### **Net Annual Value (NAV)**

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

Based on the different valuation basis and the principle to be applied to rating, Campaspe Shire Council has chosen to apply the CIV base for rating purposes. This basis of valuation considers the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) Council to shift part of the rate burden from some groups of ratepayers to others, through different “rates in the dollar” for each class of property. Section 161(1) of the *Local Government Act 1989* outlines the regulations relating to differential rates, which include:

- A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
  - A definition of the types of classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
  - An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
  - Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once Council has declared a differential rate for any land, Council must:

- Specify the objectives of the differential rates;
- Specify the characteristics of the land which are the criteria for declaring the differential rate.

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

## **Property Valuations**

The *Valuation of Land Act 1960* is the principal legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Campaspe Shire Council applies a Capital Improved Valuation (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principle of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree.

## **Supplementary Valuations**

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. Valuer-General Victorian is tasked with undertaking supplementary revaluations and advises Council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary Rate Notice.

## **Objections to Property Valuations**

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the AVPCC within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing, on the prescribed form, to the Campaspe Shire Council within two (2) months of the date of issue shown on the Rate Notice. Property owners can appeal their site valuations on receipt of their Land Tax Assessment, in writing on the prescribed form, within two (2) months of receipt of their Land Tax Assessment via the State Revenue Office.

## **RATING DIFFERENTIALS**

Council believes each differential rate will contribute to the equitable and efficient carrying out of Council functions. The advantages and disadvantages of differential rates are set out below.

### **Advantages of a Differential Rating System**

The advantages of utilising a differential rating system are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories when the application of a uniform rate may create an inequitable outcome (e.g. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (e.g. Vacant Commercial properties still attract the commercial differential rate).

### **Disadvantages of a Differential Rating System**

The disadvantages in applying differential rating are:

- The justification of the differential rate can at times be difficult for the various groups to accept, giving rise to queries and complaints if the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty in understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

Council levies the following differential rates.

- General land (100% of the general rate in the dollar)
- Farmland (90% of the general rate in the dollar)
- Commercial land (116% of the general rate in the dollar)
- Industrial land (116% of the general rate in the dollar); and
- Cultural and recreational land (50% of the general rate in the dollar).

Details of the objectives of each differential rate, the classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

### **General Rate**

#### **Definition:**

General land is any rateable land which does not have the characteristics of farmland and Commercial/Industrial Land or Cultural and Recreational land, described below.

#### **Objectives:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined residential land properties is fair and equitable, having regard to the cost and the level of benefits offered from the provision of Council services.

#### **Characteristics:**

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

#### **Types and Classes:**

Rateable land having the relevant characteristics described below:

- used primarily for residential purposes; or
- any land that is not defined as Farmland or Commercial/Industrial Land or Cultural and Recreational land.

**Use of Rate:**

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:**

100% of General Rate.

**Use of Land:**

Any use permitted under the Campaspe Shire Council Planning Scheme.

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Campaspe Shire Council Planning Scheme.

**Types of Buildings:**

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**Farm Rate****Definition:**

Any land which is "farm land" within the meaning of Section 2(1) of the Valuation of Land Act 1960.

- Farm land means any rateable land that is 2 or more hectares in area;
- used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and



That is used by a business –

- That has a significant and substantial commercial purpose of character;
- That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

**Objectives:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined farm land properties is fair and equitable, having regard to the cost and the level of benefits offered from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

**Characteristics:**

The characteristics of the planning scheme zoning are applicable to the determination of farm land which will be subject to the rate of farm land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

**Types and Classes:**

Farm land having the relevant characteristics described below:

- used primarily for primary production purposes; or
- any land that is not defined as General land, Commercial/Industrial land or Cultural and Recreational land.

**Use of Rate:**

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:**

90% of the General Rate.

**Use of Land:**

Any use permitted under the Campaspe Shire Council Planning Scheme.

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Campaspe Shire Council Planning Scheme.

**Types of Buildings:**

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**Commercial/Industry Rate****Definition:**

Commercial/Industrial Land is any land, which is:

- Used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the Public Health and Wellbeing Act (Vic) 2008; or
- Unoccupied building erected which is zoned Commercial or Industrial under the Campaspe Shire Council Planning Scheme; or
- Unoccupied land which is zoned Commercial or Industrial under the Campaspe Shire Council Planning Scheme

**Objectives:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for

defined Commercial/Industrial land properties is fair and equitable, having regard to the cost and the level of benefits offered from provision of Council services.

The commercial and industrial businesses of Campaspe Shire Council benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial and industrial properties which is not available to the residential sector, and also the income generating capability of commercial and industrial based properties.

The Commercial and Industrial differential rate is applied to promote the economic development objectives of the Campaspe Shire Council as outlined in the Council Plan. These objectives include an ongoing investment to create a resilient economy and includes the maintenance and improvement of tourism infrastructure, construction and maintenance of public infrastructure, development and provision of health and community services and supporting strong business networks in the municipality.

**Characteristics:**

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Commercial/Industrial Land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

**Types and Classes:**

Commercial/Industrial land having the relevant characteristics described below:

- used primarily for commercial or industrial purposes; or
- any land that is not defined as General land, Farm land or Cultural and Recreational land.

**Use of Rate:**

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

**Level of Rate:**

116% of the General Rate.

**Use of Land:**

Any use permitted under the Campaspe Shire Council Planning Scheme.

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Campaspe Shire Council Planning Scheme.

**Types of Buildings:**

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**Cultural and Recreational Land****Definition:**

Cultural and recreational land is any land (as defined by the *Cultural and Recreational Lands Act 1963*), which is:

- vested in or occupied by any body corporate or unincorporate which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payment of any dividend or amount to its member.
- used for out-door sporting recreational or cultural purposes or similar outdoor activities.
- lands which are used primarily as agricultural showgrounds.

**Objectives:**

The differential rate will be waived in accordance with Council's Rates and Charges Policy except when the land is;

- subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable).
- The land is used for housing gaming machines, in which case the portion of premises used for housing gaming machines will attract the commercial rate.

**Level of Rate:**

50% of the General Rate.

## Use of Land:

As defined by the *Cultural and Recreation Land Act 1963*.

### 1.4.4 MUNICIPAL CHARGE

Another rating option available to councils is the application of a municipal charge. Under Section 159 of the *Local Government Act (1989)*, a council may declare a municipal charge to cover some of the administrative costs of the council. The legislation is not definitive on what comprises administrative costs and does not require a council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20% of the combined sum total of the council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs.

Campaspe Shire Council has determined to use this rating option and applies a municipal charge to all properties. A defined single farm enterprise, comprised of multiple properties can apply for an exemption to only pay one municipal charge.

### 1.4.5 SPECIAL CHARGE SCHEMES

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation, under the *Local Government Act 1989*, that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council who is applying the rate (Section 163 (2)). In accordance with Section 163 (3), a council must specify:

- the wards, groups, uses or areas for which the special rate or charge is declared; and
- the land in relation to which the special rate or special charge is declared;
- the manner in which the special rate or special charge will be assessed and levied; and
- details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is that “special benefit” applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no “free-riders” reaping the benefits but not contributing to fire prevention.

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

#### **1.4.6 SERVICE RATES AND CHARGES**

Section 162 of the *Local Government Act 1989* provides a council with the opportunity to raise Service rates and charges for any of the following services:

- The provision of a water supply
- The collection and disposal of refuse
- The provision of sewerage services
- Any other prescribed service.

Campaspe Shire Council currently applies a service charge for the collection and disposal of refuse and provides waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of any remediation works required on existing Council’s Landfill sites.

It is recommended that Council retain the existing waste service charge. If Council elected not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate, meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

## 1.4.7 COLLECTION AND ADMINISTRATION OF RATES AND CHARGES

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

### Payment Options

In accordance with the *Local Government Act 1989*, Section 167(1) & (2A), ratepayers have the option of paying rates and charges by way of four instalments or in full. Payments are due on the prescribed dates below, or alternatively a payment in full can be made by 15 February:

- 1<sup>st</sup> Instalment: 30 September
- 2<sup>nd</sup> Instalment: 30 November
- 3<sup>rd</sup> Instalment: 28 February
- 4<sup>th</sup> Instalment: 31 May.

Council accepts payment of rates in the following ways:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash);
- online via Council's website, direct debit;
- BPAY;
- Australia Post (over the counter) or
- By mail (cheques and money orders only).

### Interest on Arrears and Overdue Rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

Council sets the penalty interest rate at the highest allowable rate.

### Pensioner Rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates Total Permanent Incapacity or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claim may be approved by the Department of Human Services.

### **Revenue and Debt Collection Policy**

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Revenue and Debt Collection Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers may elect to negotiate a rate payment plan with Council. Ratepayers seeking to apply for such provision will need to complete a Rate Arrangement Application which is available at the council offices, website or can be posted upon request.

### **Deferred payments**

Under Section 170 of the Local Government Act 1989, Council may defer the payment of any rate or charge for an eligible ratepayer who's property is their sole place of residency, allowing the ratepayer an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties and in accordance with Council's Revenue and Debt Collection Policy. If an application for deferral of rates or charges is approved, interest will continue to be levied on the outstanding balance of rates and charges but at an interest rate fixed annually by Council.

Ratepayers seeking to apply for such provision will be required to submit a Rates Deferment Application form which is available at the council offices, on the Council's website or can be posted upon request.

### **Debt Recovery**

Council makes every effort to contact ratepayers at their correct address however it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (eg. solicitors and or conveyancers), to notify Council by way of notice disposition or acquisition of an interest in land.



In the event that an account becomes overdue, Council will issue a final notice which will include accrued penalty interest. Council encourages ratepayers to contact Council if they are experiencing financial hardship and to make some form of payment arrangement.

In the event that the account remains unpaid and a payment arrangement has not been entered into, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989*, Section 181.

### **Fire Services Property Levy**

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the CIV of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

## **1.5 OTHER REVENUE ITEMS**

### **1.5.1 USER FEES AND CHARGES**

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Kindergarten and Childcare fees
- Leisure Centre, Gym, and Pool visitation and membership fees
- Waste Management fees
- Leases and facility hire fees

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values.

Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities that it provides and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- Market Price
- Full Cost Recovery Price
- Subsidised Price

Market pricing is when Council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and Council needs to meet its obligations under the government's *Competitive Neutrality Policy*.

It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

Full Cost Recovery Price aims to recover all direct and indirect costs incurred by Council. This pricing should be used in particular when a service provided by Council benefits individual customers specifically, rather than the community as a whole. Fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding imperative in favour of subsidisation.

Subsidised Pricing is when Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (e.g. Council provides the service free of charge) to partial subsidies when Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as Commonwealth and State Government funding.

Council Subsidy Pricing (partial or full) is based on knowledge of the full cost of providing a service.

When setting fees Council considers;

- Both direct and indirect costs of the service being provided.
- Accessibility, affordability and efficient delivery of the service being provided.
- Competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

## 1.5.2 STATUTORY FEES AND CHARGES

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are advised by the state government department responsible for the corresponding services or legislation, and Council will have limited discretion in applying these fees.

Examples of Statutory Fees and Fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

### Penalty Units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units. One penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021. The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

## Fee Units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$14.81. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

### 1.5.3 GRANTS

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will proactively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, Council will consider its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in Council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### 1.5.4 CONTRIBUTIONS

Contributions represent funds received by Council, usually from non-government sources, and are usually linked to projects. Contributions can be made to Council in the form of either cash payments or asset hand-overs.

Examples of Contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities

- Assets handed over to Council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

### **1.5.5 INTEREST ON INVESTMENTS**

Council receives interest on funds managed as part of its investment portfolio, when funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed in accordance with Council's Investment Policy, which seeks to earn the best return on funds, whilst minimising risk.

### **1.5.6 BORROWINGS**

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by Council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for if it can be proven that repayments can be met in the Long Term Financial Plan
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works if the benefits are provided to future generations.
  - Council will maintain its debt at levels which are sustainable, with:
    - indebtedness <40% of rate and charges revenue, and
    - debt servicing cost <5% of total revenue (excluding capital revenue).



# PROPOSED BUDGET 2021-2022

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## Mayor and CEO Introduction

This document outlines the broad range of services provided by Council from road construction and maintenance of a large road network, to providing leisure and recreation facilities to waste management services and library services and so much more. It also details the funding that is required to deliver these services as well as maintain community infrastructure.

A great deal of work has been undertaken to find cost savings and this is reflected in the budget. Rate increases have been capped at 1.5 per cent in line with the Victorian Government's Fair Go Rates System. Despite the financial challenge this poses, Council is determined to maintain current services, while working within the cap.

Council is currently working towards developing a Vision and new Council Plan, extensive Community Consultation is being carried out to inform these documents. Until the new Council Plan is in place (due October 2021), the 2021-22 Budget has been prepared on the existing Council Plan format.

The following table provides an overview of how resources have been allocated to progress the achievement of Council's strategic objectives outlined in the Council Plan 2017-21.

Budget Expenditure by Strategic Objective	2021-22 Budget	Budget %
Strategic Objective 1	17,826	22.3%
Strategic Objective 2	8,460	10.6%
Strategic Objective 3	11,358	14.2%
Strategic Objective 4	28,872	36.1%
Strategic Objective 5 & 6	12,940	16.2%

The capital works program for 2021-22 is \$28.38 million. In addition, \$10.56 million of projects will be carried over from the 2020-21 year. Of the \$28.38 million in capital funding required, \$16.84 million will come from 2021-22 Council income, \$6.30 million from external grants and \$5.23 million from reserves. The budget includes several initiatives and projects including:

- \$10.26 million to roads
- \$2.20 million to land improvements
- \$2.37 million to drainage
- \$0.81 million to recreation & leisure
- \$2.74 million to public buildings
- \$2.97 million to footpaths and cycleways

While financial sustainability is a challenge for Council, our focus on continually reviewing services and assets is paramount, with an equal focus on productivity and efficiency.

We look forward to working with the community to deliver the projects outlined in this budget throughout the coming year.

We will continue to work with our residents and rate payers experiencing financial hardship as a result of the pandemic.

***The below information is subject to change on receipt of the final valuations from the Valuer General. The amount to be raised from rates will not change but the rate in the dollar and the total value of land within each class will.***

**CR CHRISTINE WELLER  
MAYOR**

**DECLAN MOORE  
CHIEF EXECUTIVE OFFICER**

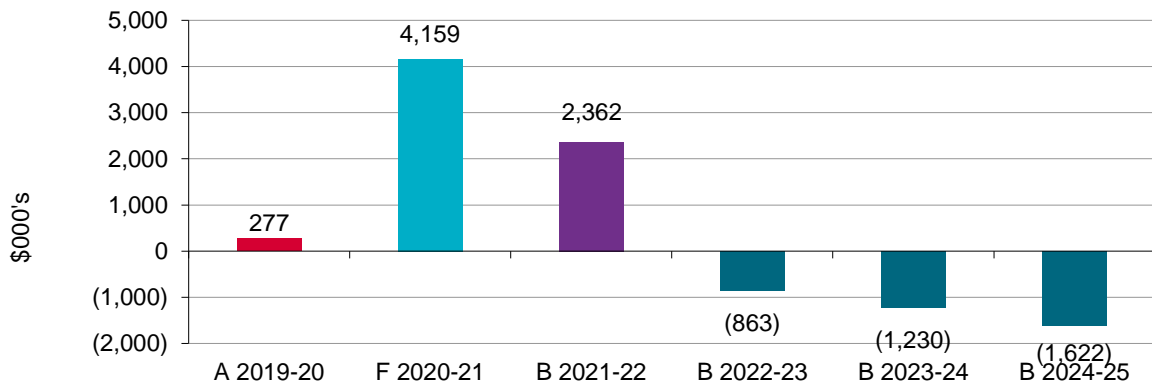


## Executive Summary

The following graphs legend terms mean the following:

- A - Actual result
- F - Forecast result
- B - Budget result

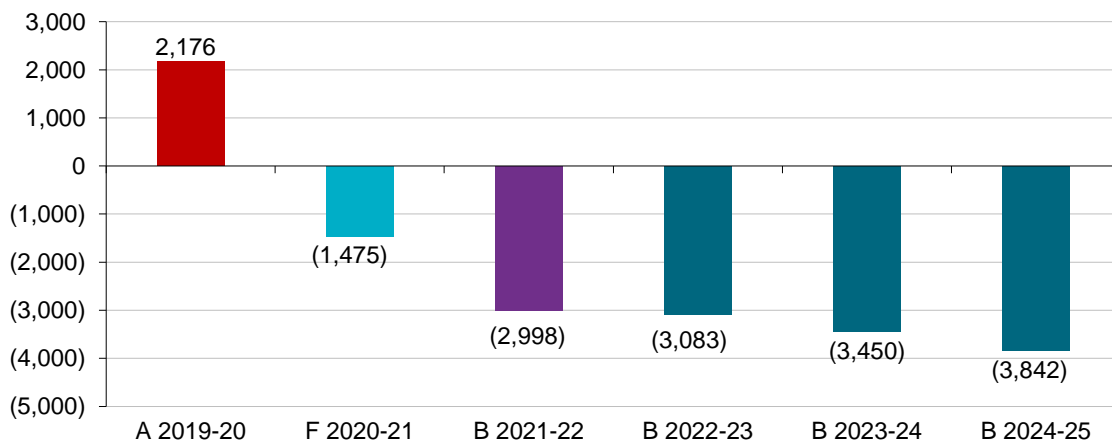
### 1. Operating result



The expected operating result for the 2021-22 year is a surplus of \$2.36 million, which is a decrease of \$1.79 million compared to 2020-21. The decrease is due to grants being received in 2020-21 as part of the economic stimulus provided by State and Federal Governments in response to the pandemic.

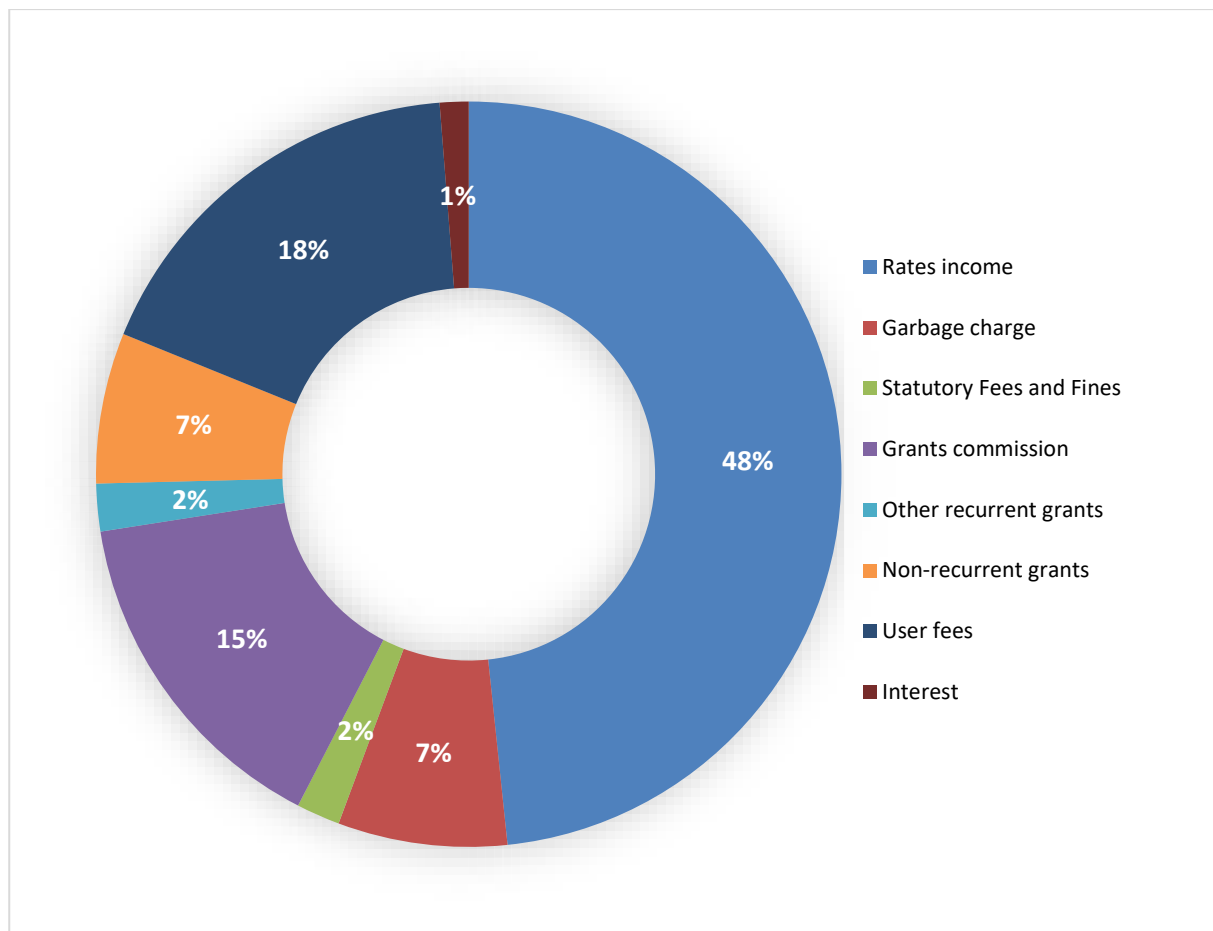
The adjusted underlying result see Note 7.2, which excludes items such as non-recurrent capital grants and non-cash contributions is budgeted to be a deficit of \$2.99 million.

### 2. Adjusted underlying surplus



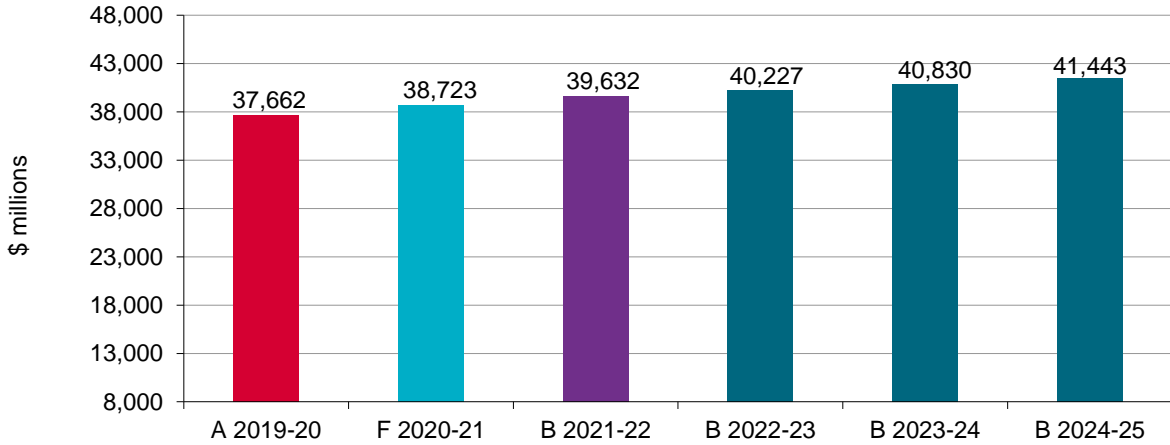
The adjusted underlying surplus calculation removes grant income received for capital purposes and one off income items such as the sale of assets. The adjusted underlying surplus is budgeted to be a deficit of \$2.99 million in the 2021-22 year and will continue to trend as a deficit in the future three years.

## 3. Sources of income



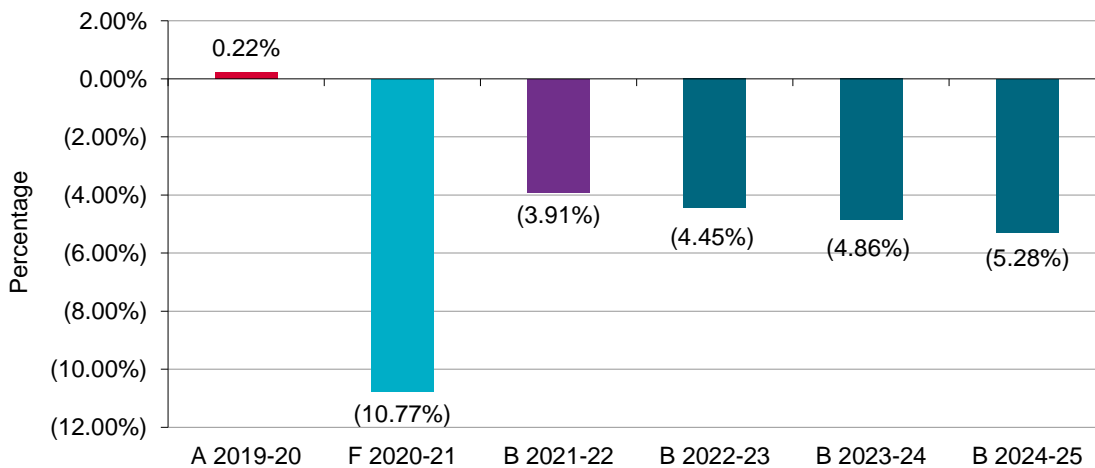
The above graph shows all sources of income for the 2021-22 budget as a percentage of total income.

## 4. Change in rates and charges



The amount to be raised by rates in 2021-22 is \$39.63 million, this includes \$120,000 generated from supplementary rates and interest charged on overdue rates of \$109,000. This is an increase of \$1.04 million from 2020-21, this will go towards maintaining service levels and meeting the cost of external influences effecting the budget.

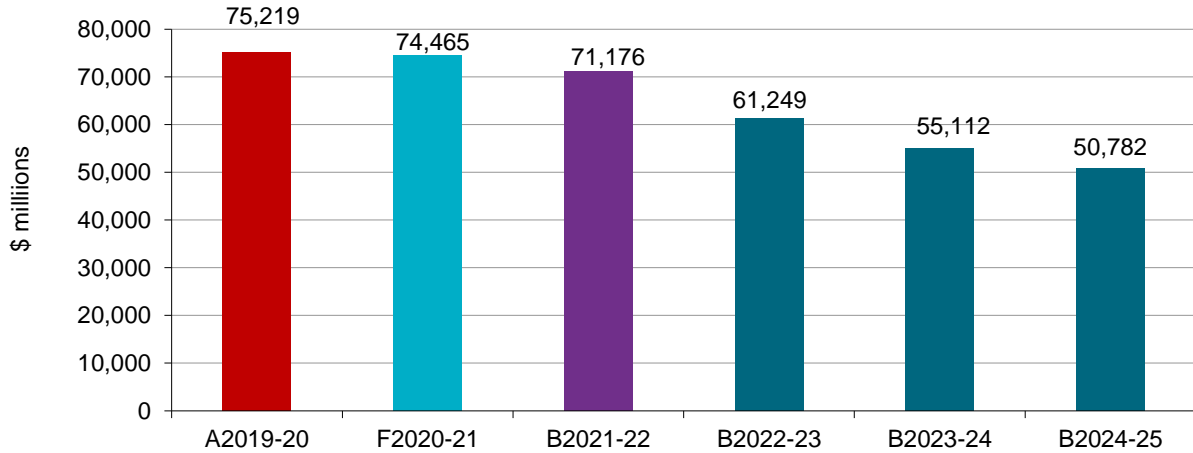
## 5. Financial sustainability



The Budget for the years 2021-2025 has been developed to assist council in adopting a budget within a longer term prudent financial framework. The key objective of the plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives as specified in the Council Plan. The adjusted underlying result, which is a measure of financial sustainability, shows an operating deficit over the forward three-year period.

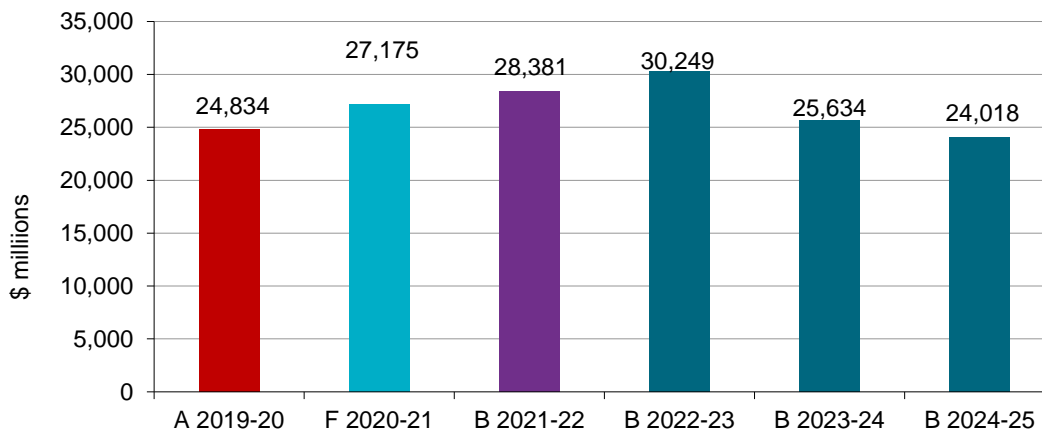
To continue to ensure ongoing financial sustainability, Council will continue to review the services it delivers to the community as part of its Service Planning program.

## 6. Cash and investments



Cash and investments are expected to decrease by \$3.29 million during the year to \$71.18 million as at the 30 June 2022. The reduction is due to completing carried forward capital works from 2020-21. The cash and investments are expected to reduce over the future years as capital works are completed and Council renews assets that are required to deliver services.

## 7. Capital works



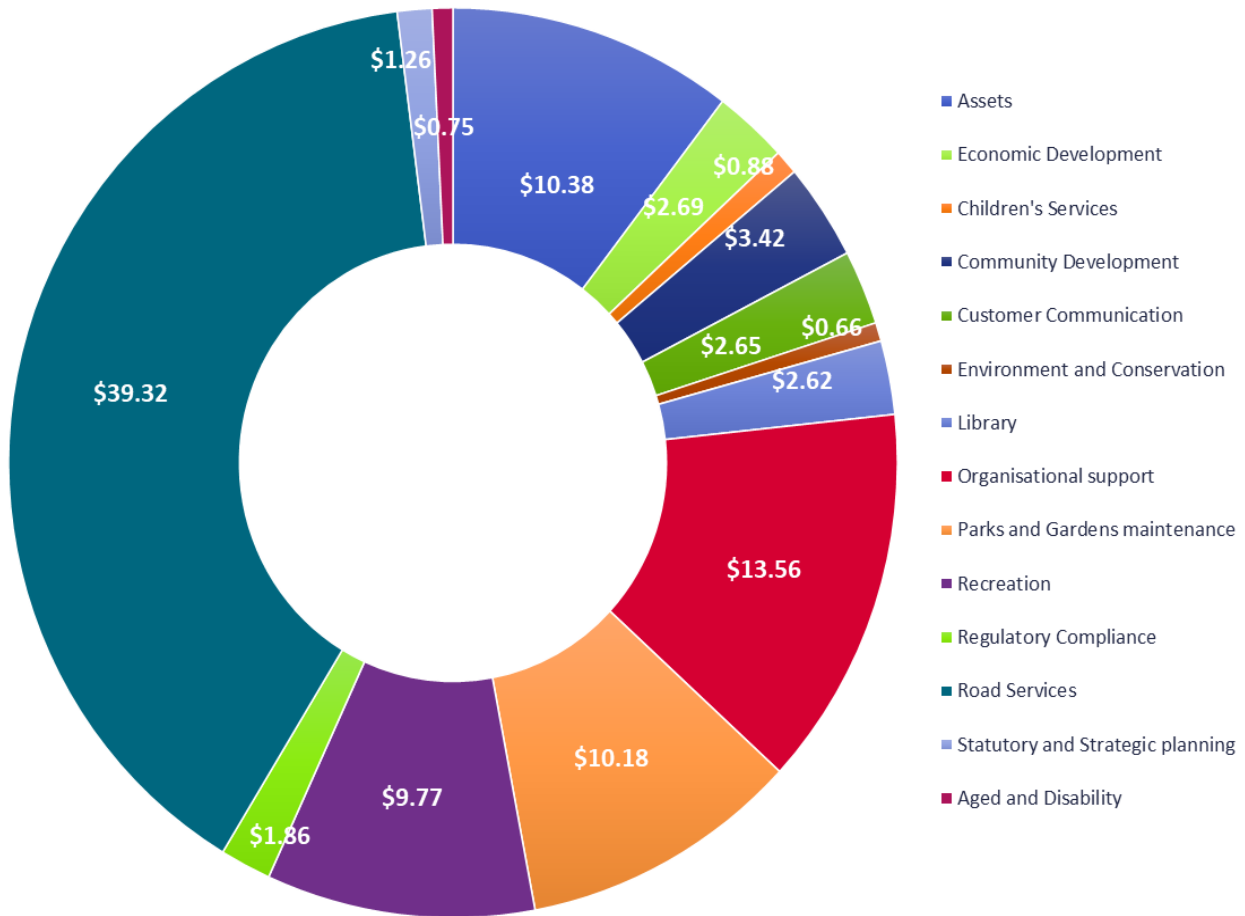
The capital works program for the 2021-22 year is expected to be \$28.38 million. This does not include \$10.56 million that relates to projects which will be carried forward from the 2020-21 year. The carried forward component is fully funded from the 2020-21 budget. Of the \$28.38 million of capital funding required, \$6.30 million will come from external grants, \$16.84 million from council cash and \$5.23 million from reserves.

## 8. Borrowings



The borrowings in 2021-22 will increase compared to rate revenue due to the loan for Echuca East Community Centre and the redevelopment of Gunbower Lions park being drawn down. This will reduce in the forecast years as these loans are repaid.

## 9. Council expenditure allocation



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that council spends.

## Budget Influences

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

### External Influences

The four years represented within the Budget are 2021-22 through to 2024-25. In preparing the 2021-22 budget, a number of external influences have been taken into consideration. These are outlined below:

- Location – The Campaspe Shire Council municipality is located in north central Victoria, approximately 180 kilometres north of Melbourne. It includes the communities of Echuca, Kyabram, Rochester, Lockington, Gunbower, Rushworth, Stanhope and Tongala as well as many smaller areas outside of these main townships. The municipality is located in the heart of one of the richest and most diverse agriculture and food processing areas in Victoria. Its climate, history, cultural heritage, natural assets and location in relation to major urban centres provide the municipality with extensive opportunities. The municipality encompasses a total land area of over 4,500 square kilometres.
- Superannuation – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012-2013 financial year when Council was required to pay \$4.77 million to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.
- Financial Assistance Grants – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- Capital Grant Funding – Capital grant opportunities arise continually. The budget has been based on confirmed grants. Any subsequent grants would be reflected in the mid year review.
- Cost shifting - this occurs when Local Government provides a service to the community on behalf of the State and Federal Government. Over time, the funds received by Local Governments do not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2021-22 has been set at 1.50%.
- Supplementary Rates – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (e.g. due to improvements made or change in land class), or new residences become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the Municipality and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling sorting and acceptance. These costs are reflected in the Waste Charge.

- Coronavirus (COVID-19) – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our community, residents and workforce safe.

## Internal Influences

As well as external influences, there are a number of internal influences which are expected to impact the 2021-22 Budget. These include:

- Adjusted Underlying Result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is expected to deteriorate over the period, continued operating losses means reliance on Council's cash reserves or increased debt to maintain services.
- Cash – Council holds cash reserves to fund capital works, cash reserves allocated for specific purposes and to meet operational needs. Cash must be managed to ensure that sufficient cash is available to meet Councils' obligations as and when they come due.
- Working Capital – The proportion of current liabilities represented by current assets. Working capital forecast trend is to remain steady at an acceptable level.
- Service Planning – reviewing services to ensure that they meet the community needs is an ongoing process. Balancing the needs of the community within the constraints of the funds available is an ongoing challenge for Council. Council need to have a robust process for service planning and review to ensure all services continue to provide value for money and are in line with community expectations.



## Economic Assumptions

This section presents information in regard to the assumptions to the Comprehensive Income Statement for the 10 years from 2021/22 to 2030/31.

Description and table of annual escalations, for the 10 year period, for each income and expenditure line item contained in the Comprehensive Income Statement.

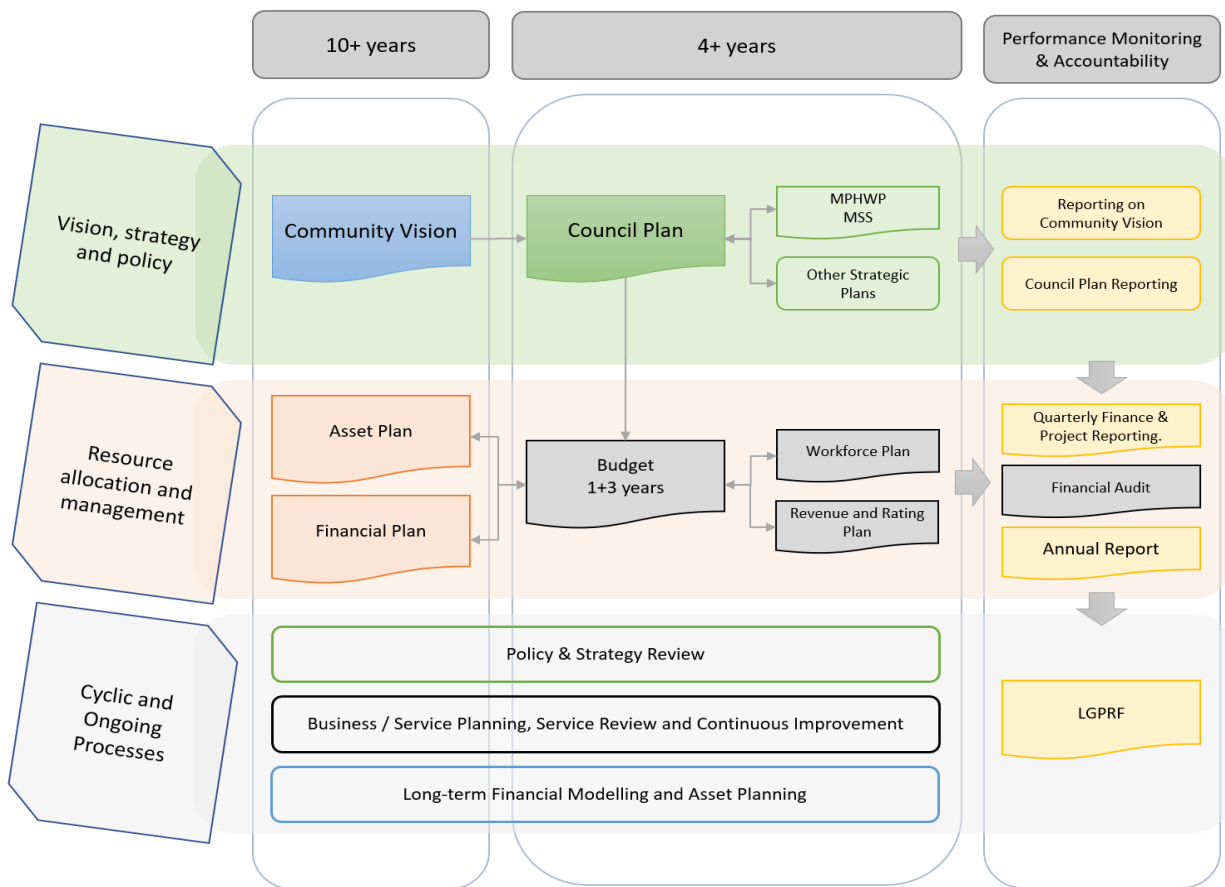
Escalation Factors % movement	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
CPI	0.07%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rates and charges	1.50%	1.50%	1.50%	1.50%	1.50%	2.00%	2.00%	2.00%	2.00%	2.00%
Statutory fees and fines	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	2.00%	2.00%	2.00%
User fees	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	2.00%	2.00%	2.00%
Grants - Operating	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	2.00%	2.00%	2.00%
Grants - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other income	1.00%	1.00%	1.00%	1.00%	1.00%	1.50%	1.50%	2.00%	2.00%	2.00%
Employee costs	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Materials and services	0.07%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Depreciation & Amortisation	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other expenses	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Utilities	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

## 1. Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Campaspe: Our Future), medium term (Council 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 planning and accountability 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 framework is critical to the successful achievement of the planned outcomes. The Council Plan is required to be completed by 30 October following a general election and is then reviewed each year before the commencement of the Budget process.

## 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 Council's adopted Community Engagement Policy and Public Transparency Policy.

Campaspe Shire Council continues to review its services and has been working with communities in the development of Place Based Plans.

## 1.2 Our purpose

Council is currently undertaking extensive community consultation to inform the development of a vision and new Council Plan. Once these documents are finalised, they will articulate the Vision and strategic objectives of Council that will ultimately inform future budgets.

Due to the current timing, the information below is reflective of the current planning framework.

Campaspe: Our Future, is a long-term strategic plan for the future which has been developed in direct response to community input. Our community has described its vision for the future as follows:

### Our Vision

**We want to be strong, supportive, vibrant and sustainable.**

The long-term strategic plan sets out what the community, business, industry, Council and others can do to deliver the future the community wants, recognising that the realisation of the vision will also be affected by external factors, such as the economy and State and Federal government decisions.

### Our Mission

**Campaspe Shire Council will provide services, facilities, support and advocacy to enable our community to be healthy, connected, prosperous and resilient.**

The Council Plan 2017-21 reinforces Council's commitment to listening and discussing with the community the things that matter and how Council can make a difference. We approach ongoing consultation seriously to ensure the communities' views, ideas and aspirations are integrated into our forward planning and everyday activities, as well as in the evaluation of these activities and Council's services.

### Our Values

**We deliver quality, innovative and community focused services today that make a difference for tomorrow.**

We will do this by:

- Embracing each other's unique talents and valuing diverse life and work styles. We operate in a spirit of cooperation and value human dignity.

- Listening to our customers and delivering services which meet their demonstrated needs. We focus on customer relationships that build trust, confidence and loyalty. We are responsible for both external and internal customer satisfaction.
- Working with enthusiasm and intellect and are driven to build upon what has already been achieved. We improve productivity, processes and ourselves through measurement, analysis and review.
- Listening to and respecting each other whilst working together to achieve mutually beneficial results. We help one another, value one another's views and make our work environment fun and enjoyable. We are not afraid to stand alone, especially when it is the right thing to do.
- Conducting our business in accordance with the highest of standards of professional behaviour and ethics. We are open, honest and ethical in all our interactions with employees, clients, customers, vendors and the public. We are responsible for and take ownership of our actions.

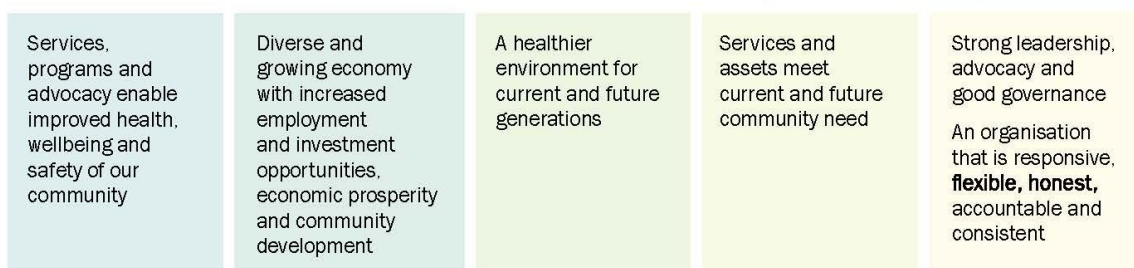
## 1.3 Strategic objectives

Council delivers 141 activities under 30 service areas. Each contributes to the achievement of one of the six Strategic Objectives as set out in the Council Plan 2017-21. The following diagram shows the five themes and the six associated strategic objectives as described in the Council Plan.

### THE FIVE THEMES OF THE COUNCIL PLAN WILL GUIDE SERVICE DELIVERY THROUGH THE NEXT FOUR YEARS



### EACH THEME IS SUPPORTED BY STRATEGIC OBJECTIVES (DESIRED OUTCOME)



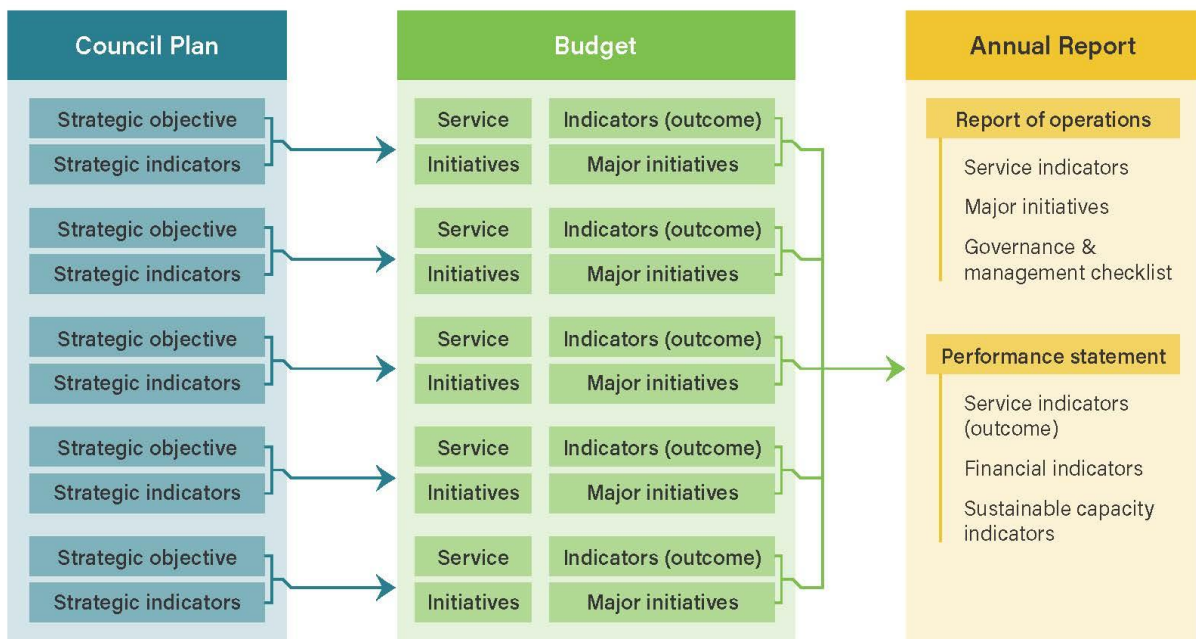
### EACH STRATEGIC OBJECTIVE INCLUDES A NUMBER OF STRATEGIES FOR ACTION (HOW WE WILL ACHIEVE THESE OUTCOMES)



## 2. Services and service performance indicators

Every day we deliver services to our community. These services enable our community to be healthy, connected, prosperous and resilient.

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



Performance indicators address the strategic objectives and are outlined on the following pages relating the objectives to the services and initiatives.

## 2.1 Strong and Engaged Communities

### Strategic objective 1

Services, programs and advocacy enable improved health, wellbeing and safety of our community.

To achieve our goal of strong and engaged communities, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

### Services

Service area	Description of services provided		2019-20 Actuals \$'000	2020-21 Forecast Budget \$'000	2021-22 Budget \$'000
Active Recreation	To provide spaces and facilities to support formalised active recreation and community events that support community, social and health benefits.	Rev	262	110	239
		Exp	3,250	2,733	2,843
		<b>Surplus/ (Deficit)</b>	<b>(2,989)</b>	<b>(2,623)</b>	<b>(2,604)</b>
Aged and Disability Services	To facilitate access to and provision of in home and outreach services that care for members of our community who have a need.	Rev	3,637	134	-
		Exp	6,407	757	-
		<b>Surplus/ (Deficit)</b>	<b>(2,770)</b>	<b>(623)</b>	-
*Council ceased provision of in-home care on 30 June 2020					
Community Care	To facilitate the delivery of a range of community care related services, these include community transport.	Rev			125
		Exp			546
		<b>Surplus/ (Deficit)</b>			<b>(421)</b>
Aquatics	To provide facilities that support swimming and aquatic water play	Rev	1,024	558	1,206
		Exp	3,628	3,287	3,566
		<b>Surplus/ (Deficit)</b>	<b>(2,604)</b>	<b>(2,729)</b>	<b>(2,360)</b>
Children's Services	To provide families with access to a range of services that support the foundations for optimal growth and development of children in partnership with families	Rev	3,128	3,727	3,619
		Exp	3,975	4,293	4,111
		<b>Surplus/ (Deficit)</b>	<b>(846)</b>	<b>(566)</b>	<b>(491)</b>
Community Development	To strengthen the understanding of community views and aspirations to inform decisions making.	Rev	433	116	49
		Exp	1,637	2,109	1,955
		<b>Surplus/ (Deficit)</b>	<b>(1,204)</b>	<b>(1,993)</b>	<b>(1,907)</b>

# Budget 2021-22

Service area	Description of services provided	2019-20	2020-21	2021-22	
		Actuals	Forecast Budget	Budget	
		\$'000	\$'000	\$'000	
Customer Communications	To connect the community with Council.	Rev	-	15	13
		Exp	725	859	1,492
		<b>Surplus/ (Deficit)</b>	<b>(725)</b>	<b>(844)</b>	<b>(1,479)</b>
*The variance is due to a change in how overheads are distributed, less of this service is being costed out to the rest of the organisation.					
Emergency Management	To strengthen local capacity and capability and build community resilience in compliance with legislative responsibilities.	Rev	23	(5)	60
		Exp	351	219	201
		<b>Surplus/ (Deficit)</b>	<b>(328)</b>	<b>(223)</b>	<b>(141)</b>
Environmental Health	To protect and enhance the health and wellbeing of residents and visitors through the delivery of public health programs and services in compliance with legislative responsibilities.	Rev	308	266	362
		Exp	1,000	1,098	909
		<b>Surplus/ (Deficit)</b>	<b>(692)</b>	<b>(832)</b>	<b>(547)</b>
Library	To provide space, activities and items that support access to information and knowledge.	Rev	442	446	435
		Exp	2,566	2,114	1,893
		<b>Surplus/ (Deficit)</b>	<b>(2,125)</b>	<b>(1,668)</b>	<b>(1,459)</b>
Passive Recreation	To provide open spaces and public environments that support and encourage passive recreation by residents and visitors to improve health and wellbeing.	Rev	23	8	30
		Exp	305	305	309
		<b>Surplus/Deficit</b>	<b>(283)</b>	<b>(297)</b>	<b>(279)</b>

## Major initiatives

- We will work with two local communities to support the development of community place based plans.

## Other initiatives

- We will commence the implementation of the Echuca Arts Precinct Master Plan initiatives
- We will provide a minimum of 70 immunisation sessions across the municipality.
- We will undertake a minimum of 200 (high risk) food safety assessments.



## Service performance outcome indicators – update table to this year's reflect changes to indicators

Service	Performance Measure	2019-20 Result
Library	<b>Active Library Borrowers in Municipality</b> (Percentage of the municipal population that are active library members) (Computation: [The sum of the number of active library borrowers in the last 3 financial year / the sum of the population in the last 3 financial years] x100.)	15.31%
Children's Services	<b>Participation in the Maternal Child Health (MCH) Service</b> (Percentage of children enrolled who participate in the MCH service) (Computation: [Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH] x 100).	72.81%
Children's Services	<b>Participation in Maternal Child Health (MCH) Service</b> (Percentage of Aboriginal children enrolled who participate in the MCH service) (Computation: [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH] x 100).	73.91%
Aquatics	<b>Utilisation of aquatic facilities</b> (Number of visits to aquatic facilities per head of municipal population) (Computation: Number of visits to aquatic facilities / Population)	3.04
Environmental Health	<b>Critical and major non-compliance outcome notifications</b> (Percentage of critical and major non-compliance outcome notifications that are followed up by council) (Computation: [Number of critical noncompliance outcome notifications and major noncompliance outcome notifications about a food premises followed up / Number of critical noncompliance outcome notifications and major noncompliance outcome notifications about food premises] x100)	100.00%

## 2.2 Resilient Economy

### Strategic objective 2

Diverse and growing economy with increased employment and investment opportunities, economic prosperity and community development.

Council supports the economic prosperity of our community in many ways – we advocate, partner with industry, support the building of stronger business networks and promote Campaspe’s competitive advantages to attract new investment and maximise economic growth. To achieve a resilient economy, we will focus on the following services:

### Services

Service area	Description of services provided	2019-20	2020-21	2021-22	
		Actuals	Forecast Budget	Budget	
		\$'000	\$'000	\$'000	
Economic Development	To contribute to a strong, diverse and innovative local economy.	Rev	6,535	6,337	6,960
		Exp	9,555	8,268	8,460
		<b>Surplus/Deficit</b>	<b>(3,019)</b>	<b>(1,931)</b>	<b>(1,501)</b>

### Major initiatives

- We will commence replacement and upgrading to the electrical services at the Echuca Holiday Park.

### Other initiatives

- We will seek funding to support the implement the wharf and aquatic reserve project.
- We will partner with industry and government in the develop a Workforce Development Strategy.

### Service performance outcome indicators

Service	Performance Measure	2019-20 Result
Business Development	<b>Unemployment Rate</b> ^	5.7% (Sep 2020 Quarter Actual)
Business Development	<b>Value of non-residential building approvals</b> ^	\$16.93 million
Business Development	<b>Value of residential building approvals</b> ^	\$61.70 million

^ Performance measures are sourced from RemPlan Economic Profile and do not form part of the indicators reported under the Local Government Performance Reporting Framework.

## 2.3 Healthy Environment

### Strategic objective 3

A healthier environment for current and future generations.

To deliver a healthy environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services; build community resilience to our changing climate and support initiatives that promote environmentally sustainable practices.

### Services

Service area	Description of services provided		2019-20	2020-21	2021-22
			Actuals	Forecast Budget	Budget
			\$'000	\$'000	\$'000
Building Surveyor Services	To ensure that the built environment and places across the municipality are safe and in compliance with legislative responsibilities.	Rev	217	490	327
		Exp	146	372	358
		<b>Surplus/Deficit</b>	<b>70</b>	<b>119</b>	<b>(31)</b>
Environment and Conservation	To protect, enhance and conserve native flora and fauna through community education and programs.	Rev	122	90	45
		Exp	451	426	415
		<b>Surplus/Deficit</b>	<b>(329)</b>	<b>(336)</b>	<b>(370)</b>
Regulatory Compliance	To protect the safety and amenity of the built and natural environment and public infrastructure for the use and enjoyment of community members and visitors in compliance with legislative responsibilities.	Rev	2,369	2,084	2,492
		Exp	3,431	3,140	2,813
		<b>Surplus/Deficit</b>	<b>(1,062)</b>	<b>(1,056)</b>	<b>(321)</b>
*The variance is due to a change in how overheads are distributed, less overheads have been allocated to this service.					
Statutory and Strategic Planning	To provide for the fair, orderly, economic and sustainable use and development of land across the Shire of Campaspe in compliance with legislative responsibilities.	Rev	638	590	543
		Exp	873	1,118	1,243
		<b>Surplus/Deficit</b>	<b>(235)</b>	<b>(527)</b>	<b>(700)</b>
Strategic Recreation Planning	To strategically plan for recreation, sporting, open space and community facilities.	Rev	220	-	-
		Exp	391	294	202
		<b>Surplus/Deficit</b>	<b>(171)</b>	<b>(294)</b>	<b>(202)</b>
Waste Collection and Management	To provide services for the removal of waste and the collection of recycling.	Rev	6,784	6,581	6,644
		Exp	6,530	5,417	6,326
		<b>Surplus/Deficit</b>	<b>254</b>	<b>1,164</b>	<b>318</b>
* An increase in the cost of waste collection and no increase to waste charges has reduced the surplus generated by the service.					

## Major initiatives

- We will exhibit a Planning Scheme Amendment that implements the Echuca West Precinct Structure Plan.

## Other initiatives

- We will exhibit a Planning Scheme Amendment that implements the recommendations of the Planning Scheme Review.
- We will audit a minimum of 200 kerbside waste, recycling and organics bins to establish contamination.
- We will plant a minimum of 250 trees in streets and open spaces.
- We will inspect a minimum of 480 properties to ensure fire prevention works have been completed.

## Service performance outcome indicators

Service	Performance Measure	2019-20 Result
Waste Collection and Management	<b>Kerbside collection waste diverted from landfill</b> (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	48.02%
Statutory and Strategic Planning	<b>Council planning decisions upheld at VCAT</b> (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	83.33%
Regulatory Compliance	<b>Animal Management Prosecutions</b> (Number of successful animal management prosecutions)	0.00

## 2.4 Balanced Services and Infrastructure

### Strategic objective 4

Services and assets meet current and future community need.

Council seeks balanced services and infrastructure through the optimum use and life of facilities. We do this through the following services:

### Services

Service area	Description of services provided		2019-20	2020-21	2021-22
			Actuals	Forecast Budget	Budget
			\$'000	\$'000	\$'000
Engineering	To ensure that Council's infrastructure is designed, constructed and maintained to provide a fit for purpose network for people across the Shire of Campaspe.	Rev	91	122	122
		Exp	360	402	562
		<b>Surplus/Deficit</b>	<b>(269)</b>	<b>(280)</b>	<b>(440)</b>
Parks and Gardens Maintenance	To provide safe and attractive public open spaces that support a range of recreation opportunities for community, social and environmental benefit.	Rev	26	3	-
		Exp	5,245	5,112	5,677
		<b>Surplus/Deficit</b>	<b>(5,219)</b>	<b>(5,109)</b>	<b>(5,677)</b>
Project Management	To ensure the efficient, timely and cost-effective delivery of Council's Works Program.	Rev	-	-	-
		Exp	491	338	644
		<b>Surplus/Deficit</b>	<b>(491)</b>	<b>(338)</b>	<b>(644)</b>
Road Services	To ensure the operational and statutory functions of road and drainage infrastructure are in compliance with legislative responsibilities.	Rev	513	78	58
		Exp	32,036	22,022	21,989
		<b>Surplus/Deficit</b>	<b>(31,523)</b>	<b>(21,944)</b>	<b>(21,931)</b>

### Major initiatives

- We will continue to deliver the footpath 'missing links' across the Shire while ensuring the Shire footpath renewal program is delivered.

### Other initiatives

- We will determine a level of service for aquatic services.
- We will complete the redevelopment of Gunbower Lions Park.
- We will commence construction of the redevelopment of the Echuca East Community Precinct.
- We will progress sales of surplus Council land and facilities in line with the adopted policy.

- We will deliver the prioritised capital and operational works in line with the Asset Management Strategy and Plans.
- We will deliver the priority works to address Disability and Discrimination Actions of physical and natural environment projects from previous years.

## Service performance outcome indicators

Service	Performance Measure	2019-20 Result
Works	<b>Satisfaction with sealed local roads</b> (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads)	49.00

## 2.5 Responsible Management

### Strategic objective 5

Strong leadership, advocacy and good governance.

### Strategic objective 6

An organisation that is responsive, flexible, honest, accountable and consistent.

Council has several internal, enabling services which provide responsible management to the broader organisation and the community. These services ensure that the organisation has the necessary tools to perform and enhance effectiveness and efficiency.

### Services

Service area	Description of services provided		2019-20	2020-21	2021-22
			Actuals	Forecast Budget	Budget
			\$'000	\$'000	\$'000
Financial Services	To ensure Council's revenue and expenditure is managed and controlled in a responsible manner to support the delivery of Council services and enable Council to plan for its long term financial sustainability.	Rev	102	124	110
		Exp	1,131	1,353	1,557
		<b>NET</b>	<b>(1,029)</b>	<b>(1,229)</b>	<b>(1,447)</b>
		<hr/>			
Governance	To provide support and advice to councillors and the organisation to ensure compliance with legislative responsibilities.	Rev	7	41	21
		Exp	1,203	1,393	1,272
		<b>NET</b>	<b>(1,196)</b>	<b>(1,352)</b>	<b>(1,251)</b>
		<hr/>			
Human Resources	To partner with all parts of the organisation to provide support, tools and advice to create and facilitate a healthy and sustainable workforce.	Rev	-	-	-
		Exp	69	509	706
		<b>NET</b>	<b>(69)</b>	<b>(509)</b>	<b>(706)</b>
		<hr/>			
Information Management (Records)	To ensure creation, capture and maintenance, retrieval and protection of records and information in compliance with legislative responsibilities.	Rev	-	-	-
		Exp	78	99	162
		<b>NET</b>	<b>(78)</b>	<b>(99)</b>	<b>(162)</b>
		<hr/>			
Information Communication Technology	To facilitate the effective delivery of Council services and enhance community interaction with Council	Rev	-	-	-
		Exp	1,197	1,215	1,492
		<b>NET</b>	<b>(1,197)</b>	<b>(1,215)</b>	<b>(1,492)</b>
		<hr/>			

# Budget 2021-22

Service area	Description of services provided	2019-20	2020-21	2021-22	
		Actuals	Forecast Budget	Budget	
		\$'000	\$'000	\$'000	
Organisational Strategy and Performance	To ensure Council's energy is focused and that Council and Officers are working towards the same goals through overseeing development of key organisation-wide strategic directions, plans and monitoring performance.	Rev	283	653	-
		Exp	2,507	3,108	2,500
		<b>Surplus/Deficit</b>	<b>(2,224)</b>	<b>(2,455)</b>	<b>(2,500)</b>
Plant and Fleet Management	To plan for and effectively manage Council's plant and fleet to support the ongoing delivery of Council's services.	Rev	2,606	-	-
		Exp	816	(308)	1,579
		<b>Surplus/Deficit</b>	<b>1,789</b>	<b>308</b>	<b>(1,579)</b>
Property Management	To plan for and effectively manage and maximise the use of land managed by Council to support the ongoing delivery of Council's services.	Rev	982	334	545
		Exp	5,315	2,494	2,684
		<b>Surplus/Deficit</b>	<b>(4,333)</b>	<b>(2,160)</b>	<b>(2,139)</b>
Strategic Asset Management	To provide strategic direction on the management of Council's assets to support the ongoing delivery of Council's services.	Rev	-	-	-
		Exp	995	1,326	988
		<b>Surplus/Deficit</b>	<b>(995)</b>	<b>(1,326)</b>	<b>(988)</b>

## Major initiatives

- We will adopt a community vision for Campaspe.
- We will progress the requirements of the Gender Equity legislation.

## Other initiatives

- We will develop a Workforce Development Plan in line with the requirements of the Local Government Act 2020
- We will develop an Asset Plan covering a period of at least 10 financial years in accordance with the requirements of the Local Government Act 2020
- We will monitor the Annual Compliance Training Plan to ensure Council's legislative accreditations are maintained.

## Service performance outcome indicators

Service	Performance Measure	2019-20 Result
Governance	<b>Satisfaction with council decisions</b> (Community satisfaction rating out of 100 with how council has performed in making decisions in the interests of the community)	48.00



## 2.6 Reconciliation with budgeted operating result

Strategic Objectives	Net Cost		
	Subsidy \$'000	Expenditure \$'000	Revenue \$'000
Strong and engaged communities	(11,689)	17,826	6,137
Resilient economy	(1,501)	8,460	6,960
Healthy environment	(1,306)	11,358	10,051
Services and infrastructure	(28,692)	28,872	180
Responsible management	(12,264)	12,940	676
<b>Total</b>	<b>(55,453)</b>	<b>79,456</b>	<b>24,004</b>
<b>Expenses added in:</b>			
Other	(462)		
<b>Deficit before funding sources</b>	<b>(55,915)</b>		
<b>Funding sources added in:</b>			
Rates and charges	39,632		
Grants Commission	12,272		
Interest Income	652		
Capital grants	5,360		
Other	361		
<b>Total funding sources</b>	<b>58,277</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>2,362</b>		

## 3. Financial statements

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

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

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

# Budget 2021-22

## Comprehensive Income Statement

For the four years ending 30 June 2025

	Notes	Actual	Budget	Budget	Projections		
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
		\$000	\$000	\$000	\$000	\$000	\$000
<b>Revenue from ordinary activities</b>							
Rates income	5.1.1	37,662	38,723	39,632	40,227	40,830	41,443
Garbage charge	5.1.1	6,260	5,905	6,018	6,108	6,200	6,293
Statutory Fees and Fines	5.1.3	2,000	1,618	1,553	1,568	1,584	1,600
Grants commission	5.1.2	12,298	12,208	12,272	12,395	12,518	12,644
Other recurrent grants	5.1.2	4,739	2,740	1,691	2,272	2,288	2,303
Non-recurrent grants	5.1.2	6,669	5,692	5,360	2,623	2,623	2,623
User fees	5.1.4	14,648	12,770	14,442	14,708	14,856	15,004
Contributions - Monetary		232	-	-	-	-	-
Contributions - Non-Monetary		4,793	-	-	-	-	-
Fair Value Adjustments for Investment Property		(1,307)	-	-	-	-	-
Interest and other income	5.1.5	2,505	1,002	1,023	1,033	1,041	1,048
<b>Total revenues</b>		<b>90,499</b>	<b>80,657</b>	<b>81,990</b>	<b>80,934</b>	<b>81,939</b>	<b>82,958</b>
<b>Expenses from ordinary activities</b>							
Employee benefits	5.1.6	32,367	29,304	30,896	31,369	31,854	32,357
Materials and services	5.1.7	19,839	21,493	22,766	23,275	23,715	24,166
Depreciation	5.1.9	18,908	20,418	21,010	21,430	21,859	22,296
Depreciation leased assets		644		558	558	558	558
Finance costs		167	125	130	150	122	91
Finance Costs - Lease Liabilities		52			8	9	13
Bad and Doubtful Debts		167	-	-	-	-	-
Other Expenses	5.1.8	4,717	5,100	4,558	4,604	4,650	4,696
<b>Total expenses</b>		<b>76,861</b>	<b>76,441</b>	<b>79,919</b>	<b>81,394</b>	<b>82,766</b>	<b>84,177</b>
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(13,361)	(57)	290	(403)	(403)	(403)
<b>Total comprehensive result</b>		<b>277</b>	<b>4,159</b>	<b>2,362</b>	<b>(863)</b>	<b>(1,230)</b>	<b>(1,622)</b>

# Budget 2021-22

## Balance Sheet

For the four years ending 30 June 2025

	Notes	Actual	Budget	Budget	Projections		
		2019-20	Forecast	2021-22	2022-23	2023-24	2024-25
		\$000	\$000	\$000	\$000	\$000	\$000
<b>Current assets</b>							
Cash and cash equivalents		16,219	12,965	14,676	9,749	8,612	9,282
Trade and other receivables		4,844	3,119	3,186	3,214	3,252	3,290
Inventories		720	806	827	843	856	871
Financial assets		49,000	45,903	42,171	38,439	34,707	30,975
Other assets		759	1,096	1,175	1,197	1,212	1,228
Non-current assets classified as held for sale		-	-	-	-	-	-
<b>Total current assets</b>	6.2	<b>71,542</b>	<b>63,889</b>	<b>62,035</b>	<b>53,442</b>	<b>48,640</b>	<b>45,646</b>
<b>Non-current assets</b>							
Trade and other receivables		32	21	22	22	23	23
Right of use assets		1,125	1,125	1,567	1,010	952	1,194
Financial assets		10,000	15,597	14,329	13,061	11,793	10,525
Property, infrastructure, plant and equipment		701,606	705,515	718,316	726,349	729,777	730,707
Investment Property		7,312	7,312	7,312	7,312	7,312	7,312
Intangible assets		3,811	3,811	3,811	3,811	3,811	3,811
<b>Total non-current assets</b>	6.2	<b>723,886</b>	<b>733,381</b>	<b>745,357</b>	<b>751,564</b>	<b>753,667</b>	<b>753,572</b>
<b>Total assets</b>		<b>795,428</b>	<b>797,270</b>	<b>807,392</b>	<b>805,007</b>	<b>802,307</b>	<b>799,218</b>
<b>Current liabilities</b>							
Trade and other payables		8,032	6,875	7,064	7,207	7,333	7,462
Trust funds and deposits		2,173	2,171	2,171	2,171	2,171	2,171
Unearned Income		569	492	462	350	352	354
Provisions		6,517	6,559	6,541	6,526	6,516	6,518
Interest-bearing loans and borrowings	6.1	1,064	1,009	1,090	1,493	1,529	1,067
Lease Liabilities		673	-	778	1,157	1,335	1,275
<b>Total current liabilities</b>	6.3	<b>19,028</b>	<b>17,106</b>	<b>18,105</b>	<b>18,903</b>	<b>19,236</b>	<b>18,847</b>
<b>Non-current liabilities</b>							
Trust funds and deposits		18	20	20	20	20	20
Provisions		2,378	2,316	2,219	2,100	1,990	1,863
Interest-bearing loans and borrowings	6.1	3,331	2,322	8,958	7,465	5,936	4,869
Lease Liabilities		566	1,239	1,461	752	589	705
<b>Total non-current liabilities</b>	6.3	<b>6,293</b>	<b>5,897</b>	<b>12,659</b>	<b>10,338</b>	<b>8,536</b>	<b>7,457</b>
<b>Total liabilities</b>		<b>25,321</b>	<b>23,003</b>	<b>30,764</b>	<b>29,241</b>	<b>27,772</b>	<b>26,304</b>
<b>Net assets</b>		<b>770,107</b>	<b>774,266</b>	<b>776,628</b>	<b>775,765</b>	<b>774,536</b>	<b>772,914</b>
<b>Equity</b>							
Accumulated surplus		325,863	330,022	332,384	331,521	330,292	328,670
Asset revaluation reserves		444,244	444,244	444,244	444,244	444,244	444,244
<b>Total equity</b>	6.4	<b>770,107</b>	<b>774,266</b>	<b>776,628</b>	<b>775,765</b>	<b>774,536</b>	<b>772,914</b>

# Budget 2021-22

## Statement of Changes in Equity

For the four years ending 30 June 2025

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2019-20</b>					
Balance at beginning of the financial year		658,453	330,848	309,362	18,243
Comprehensive result		277	277	-	-
Net asset revaluation increment(decrement)		111,377	-	111,377	-
Transfer to reserves		-	(8,345)	-	8,345
Transfer from reserves		-	3,083	-	(3,083)
<b>Balance at end of the financial year</b>		<b>770,107</b>	<b>325,863</b>	<b>420,739</b>	<b>23,505</b>
<b>2020-21</b>					
Balance at beginning of the financial year		770,107	325,863	420,739	23,505
Comprehensive result		4,159	4,159	-	-
<b>Balance at end of the financial year</b>		<b>774,266</b>	<b>330,023</b>	<b>420,739</b>	<b>23,505</b>
<b>2021-22</b>					
Balance at beginning of the financial year		774,267	330,023	420,739	23,505
Comprehensive result		2,362	2,362	-	-
<b>Balance at end of the financial year</b>		<b>776,628</b>	<b>332,384</b>	<b>420,739</b>	<b>23,505</b>
<b>2022-23</b>					
Balance at beginning of the financial year		776,628	332,384	420,739	23,505
Comprehensive result		(863)	(863)	-	-
<b>Balance at end of the financial year</b>		<b>775,766</b>	<b>331,522</b>	<b>420,739</b>	<b>23,505</b>
<b>2023-24</b>					
Balance at beginning of the financial year		775,766	331,522	420,739	23,505
Comprehensive result		(1,230)	(1,230)	-	-
<b>Balance at end of the financial year</b>		<b>774,536</b>	<b>330,292</b>	<b>420,739</b>	<b>23,505</b>
<b>2024-25</b>					
Balance at beginning of the financial year		774,536	330,292	420,739	23,505
Comprehensive result		(1,622)	(1,622)	-	-
<b>Balance at end of the financial year</b>		<b>772,914</b>	<b>328,670</b>	<b>420,739</b>	<b>23,505</b>

# Budget 2021-22

## Statement of Cash Flow

For the four years ending 30 June 2025

	Actual	Budget	Budget	Projections		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	\$000	\$000	\$000	\$000	\$000	\$000
<b>Cash flows from operating activities</b>						
Rates and charges	43,561	44,770	45,606	46,305	47,000	47,705
Statutory Fees and Fines	2,131	2,727	1,553	1,568	1,584	1,600
User fees and other fines (inclusive of GST)	18,540	12,770	14,442	14,708	14,856	15,004
Operating Grants (inclusive of GST)	17,037	14,915	13,947	14,678	14,809	14,950
Capital Grants (inclusive of GST)	7,538	5,648	5,345	2,500	2,623	2,623
Interest received	1,651	661	546	551	553	556
Net GST (payment)/refund	694	-	-	-	-	-
Contributions - monetary	232	-	-	-	-	-
Other Receipts	669	729	388	471	472	477
Proceeds/(repayment) of trusts and deposits	47	-	-	-	-	-
Payments to suppliers (inclusive of GST)	(20,634)	(22,978)	(22,711)	(23,281)	(23,727)	(24,195)
Payments to employees	(30,674)	(29,324)	(30,911)	(31,379)	(31,859)	(32,347)
Short-term, low value and variable lease payments	(443)	-	-	-	-	-
Other Payments	(5,455)	(5,100)	(4,558)	(4,604)	(4,650)	(4,696)
<b>Net cash from operating activities</b>	<b>4.4.1</b>	<b>34,894</b>	<b>24,819</b>	<b>23,646</b>	<b>21,661</b>	<b>21,676</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment	(25,409)	(24,384)	(33,522)	(29,866)	(25,690)	(23,629)
Proceeds from sale of property, infrastructure, plant and equipment	924	-	-	-	-	-
Proceeds / (Payments) for Investments	(4,000)	(2,500)	5,000	5,000	5,000	5,000
<b>Net cash from investing activities</b>	<b>4.4.2</b>	<b>(28,485)</b>	<b>(26,884)</b>	<b>(28,522)</b>	<b>(20,690)</b>	<b>(18,629)</b>
<b>Cash flows from financing activities</b>						
Finance costs	(167)	(125)	(130)	(150)	(122)	(91)
Interest paid - lease liability	(51)	-	-	(8)	(9)	(13)
Repayment of borrowings	(1,015)	(1,064)	(1,041)	(1,090)	(1,493)	(1,529)
Proceeds from borrowings	-	-	7,758	-	-	-
Repayment of Lease Liabilities	(532)	-	-	(330)	(485)	(744)
<b>Net cash from financing activities</b>	<b>4.4.3</b>	<b>(1,765)</b>	<b>(1,189)</b>	<b>(1,578)</b>	<b>(2,108)</b>	<b>(2,377)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>4,644</b>	<b>(3,254)</b>	<b>1,711</b>	<b>(4,926)</b>	<b>(1,137)</b>	<b>670</b>
Cash and cash equivalents at start of period	11,575	16,219	12,965	14,676	9,749	8,612
<b>Cash and cash equivalents at end of period</b>	<b>16,219</b>	<b>12,965</b>	<b>14,676</b>	<b>9,749</b>	<b>8,612</b>	<b>9,282</b>

# Budget 2021-22

## Budgeted Statement of Capital Works

For the four years ending 30 June 2025

	Actual	Budget	Budget	Projections		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	\$000	\$000	\$000	\$000	\$000	\$000
<b>Capital works area</b>						
<b>Property</b>						
Land improvements	59	141	2,250	-	345	450
<b>Total land</b>	<b>59</b>	<b>141</b>	<b>2,250</b>	<b>-</b>	<b>345</b>	<b>450</b>
Buildings	1,704	1,818	2,736	1,805	1,660	981
<b>Total buildings</b>	<b>1,709</b>	<b>1,818</b>	<b>2,736</b>	<b>1,805</b>	<b>1,660</b>	<b>981</b>
<b>Total property</b>	<b>1,768</b>	<b>1,959</b>	<b>4,986</b>	<b>1,805</b>	<b>2,005</b>	<b>1,431</b>
<b>Plant and equipment</b>						
Heritage plant and equipment	53	51	25	180	180	180
Plant, machinery and equipment	1,621	1,621	2,910	3,841	1,815	2,492
Computers and telecommunications	35	60	-	-	-	-
Library books	146	137	-	-	-	-
<b>Total plant and equipment</b>	<b>1,855</b>	<b>1,869</b>	<b>2,935</b>	<b>4,021</b>	<b>1,995</b>	<b>2,672</b>
<b>Infrastructure</b>						
Roads	10,224	10,965	9,585	14,859	13,351	11,397
Bridges	1,533	2,348	56	1,324	1,450	1,384
Footpaths and cycleways	849	557	4,406	1,439	1,307	1,427
Drainage	2,794	3,599	2,900	1,750	3,561	3,658
Recreational, leisure and community facilities	4,761	1,696	1,180	148	1,783	1,869
Waste management	582	198	240	-	-	-
Parks, open space and streetscapes	104	3,581	170	1,184	182	180
Aerodromes	-	111	1,824	3,619	-	-
Off street car parks	-	-	-	-	-	-
Other infrastructure	364	292	100	100	-	-
<b>Total infrastructure</b>	<b>21,211</b>	<b>23,347</b>	<b>20,460</b>	<b>24,423</b>	<b>21,634</b>	<b>19,915</b>
<b>Total capital works</b>	<b>24,834</b>	<b>27,175</b>	<b>28,381</b>	<b>30,249</b>	<b>25,634</b>	<b>24,018</b>
<b>Represented by:</b>						
New	4,301	1,471	2,608	1,390	493	550
Renewal	15,759	20,057	18,882	22,399	21,958	21,101
Expansion/upgrade	4,774	5,647	6,891	6,460	3,183	2,367
<b>Total capital works</b>	<b>24,834</b>	<b>27,175</b>	<b>28,381</b>	<b>30,249</b>	<b>25,634</b>	<b>24,018</b>
<b>Funding sources represented by</b>						
Grants		4,421	6,307	6,706	2,622	2,622
Contributions		92	-			
Council cash		22,662	22,073	23,543	23,012	21,396
<b>Total capital works expenditure</b>		<b>27,175</b>	<b>28,381</b>	<b>30,249</b>	<b>25,634</b>	<b>24,018</b>

# Budget 2021-22

## Statement of Human Resources

For the four years ending 30 June 2025

	Actual	Budget Forecast	Budget	Projections		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>						
Employee costs - operating	32,285	28,250	29,772	30,212	30,663	31,131
Employee costs - capital	1,217	1,054	1,124	1,157	1,191	1,226
<b>Total staff expenditure</b>	<b>32,367</b>	<b>29,304</b>	<b>30,896</b>	<b>31,369</b>	<b>31,854</b>	<b>32,357</b>
<b>Staff numbers</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
Employees	322.8	344.5	344.5	344.5	344.5	344.5
<b>Total staff numbers</b>	<b>322.8</b>	<b>344.5</b>	<b>344.5</b>	<b>344.5</b>	<b>344.5</b>	<b>344.5</b>

Full time equivalents (FTE's) have been reviewed in preparing the budget and reflect all costs included in the budget, this includes the full FTE of all positions within the current establishment, whether the position is currently filled or not, as well as FTE worked by casuals and budgeted leave backfill for positions.

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

Division	Comprises				
	Budget	Permanent		Casual	Temporary
	2021-22	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Office of CEO	1,171	950	221	-	-
Corporate	5,045	4,191	643	75	136
Community	4,791	3,510	495	786	-
Development	8,723	4,206	2,522	1,995	-
Infrastructure	9,852	9,155	244	249	204
<b>Total permanent staff expenditure</b>	<b>29,582</b>	<b>22,012</b>	<b>4,125</b>	<b>3,105</b>	<b>340</b>
Other expenditure	261				
Capitalised labour costs	1,053				
<b>Total expenditure</b>	<b>30,896</b>				

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

Division	Comprises				
	Budget	Permanent		Casual	Temporary
	2021-22	Full Time	Part time		
Office of CEO	8.10	6.00	2.10	-	-
Corporate	47.30	38.00	7.50	0.80	1.00
Community	52.20	36.00	5.90	10.30	-
Development	103.04	51.00	27.24	24.80	-
Infrastructure	125.83	116.00	3.80	4.03	2.00
<b>Total permanent staff expenditure</b>	<b>336.47</b>	<b>247.00</b>	<b>46.54</b>	<b>39.93</b>	<b>3.00</b>
Capitalised labour costs	8.00				
<b>Total staff</b>	<b>344.47</b>				



# Budget 2021-22

## Summary of Planned Human Resource Expenditure

For the four years ending 30 June 2025

Department	Budget	Projections		
	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Office of CEO</b>				
Permanent - Fulltime				
Female	350	357	364	371
Male	505	515	525	536
Permanent - Part time				
Female	162	165	169	172
Male	59	60	61	63
<b>Total Office of CEO</b>	<b>1,076</b>	<b>1,098</b>	<b>1,119</b>	<b>1,142</b>
<b>Corporate</b>				
Permanent - Fulltime				
Female	3,167	3,230	3,295	3,361
Male	1,261	1,286	1,312	1,338
Permanent - Part time				
Female	643	656	669	682
Male	-	-	-	-
<b>Total Corporate</b>	<b>5,071</b>	<b>5,172</b>	<b>5,276</b>	<b>5,381</b>
<b>Community</b>				
Permanent - Fulltime				
Female	1,910	1,948	1,987	2,027
Male	1,632	1,665	1,698	1,732
Permanent - Part time				
Female	204	208	212	216
Male	172	175	179	183
<b>Total Community</b>	<b>3,918</b>	<b>3,996</b>	<b>4,076</b>	<b>4,158</b>
<b>Development</b>				
Permanent - Fulltime				
Female	3,526	3,597	3,668	3,742
Male	1,490	1,520	1,550	1,581
Permanent - Part time				
Female	2,281	2,327	2,373	2,421
Male	-	-	-	-
<b>Total Development</b>	<b>7,297</b>	<b>7,443</b>	<b>7,592</b>	<b>7,744</b>
<b>Infrastructure</b>				
Permanent - Fulltime				
Female	1,758	1,793	1,829	1,866
Male	8,388	8,556	8,727	8,901
Permanent - Part time				
Female	102	104	106	108
Male	197	201	205	209
<b>Total Infrastructure</b>	<b>10,445</b>	<b>10,654</b>	<b>10,867</b>	<b>11,084</b>
Other employee related expenses	2,036	1,932	1,828	1,730
<b>Total operating staff expenditure</b>	<b>27,807</b>	<b>28,363</b>	<b>28,930</b>	<b>29,509</b>
Total Capitalised Labour expenditure	1,053	1,074	1,096	1,117
<b>Total staff expenditure</b>	<b>30,896</b>	<b>31,369</b>	<b>31,854</b>	<b>32,357</b>

## Summary of Planned Human Resource Full Time Equivalent

For the four years ending 30 June 2025

Department	Budget	Projections		
	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
<b>Office of CEO</b>				
Permanent - Fulltime				
Female	3.0	3.0	3.0	3.0
Male	2.0	2.0	2.0	2.0
Permanent - Part time				
Female	1.7	1.7	1.7	1.7
Male	0.5	0.5	0.5	0.5
<b>Total Office of CEO</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>
<b>Corporate</b>				
Permanent - Fulltime				
Female	28.0	28.0	28.0	28.0
Male	10.0	10.0	10.0	10.0
Permanent - Part time				
Female	7.6	7.6	7.6	7.6
Male	0.0	0.0	0.0	0.0
<b>Total Corporate</b>	<b>45.6</b>	<b>45.6</b>	<b>45.6</b>	<b>45.6</b>
<b>Community</b>				
Permanent - Fulltime				
Female	18.0	18.0	18.0	18.0
Male	14.0	14.0	14.0	14.0
Permanent - Part time				
Female	2.3	2.3	2.3	2.3
Male	2.2	2.2	2.2	2.2
<b>Total Community</b>	<b>36.5</b>	<b>36.5</b>	<b>36.5</b>	<b>36.5</b>
<b>Development</b>				
Permanent - Fulltime				
Female	37.0	37.0	37.0	37.0
Male	12.0	12.0	12.0	12.0
Permanent - Part time				
Female	24.0	24.0	24.0	24.0
Male	0.0	0.0	0.0	0.0
<b>Total Development</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>
<b>Infrastructure</b>				
Permanent - Fulltime				
Female	19.0	19.0	19.0	19.0
Male	97.0	97.0	97.0	97.0
Permanent - Part time				
Female	1.6	1.6	1.6	1.6
Male	2.0	2.0	2.0	2.0
<b>Total Infrastructure</b>	<b>119.6</b>	<b>119.6</b>	<b>119.6</b>	<b>119.6</b>
Casual and other staff	54.6	54.4	54.2	54.1
<b>Total operating staff</b>	<b>281.9</b>	<b>281.9</b>	<b>281.9</b>	<b>281.9</b>
Capitalised Labour	8.0	8.2	8.3	8.5
<b>Total staff</b>	<b>344.5</b>	<b>344.5</b>	<b>344.5</b>	<b>344.5</b>

## 4. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Budget Forecast	Budget	SRP Projections			Trend
			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0.22%	(10.77%)	(3.91%)	(4.45%)	(4.86%)	(5.28%)	-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	370.05%	373.49%	342.64%	282.71%	252.86%	242.20%	-
Unrestricted cash	Unrestricted cash / current liabilities	2	190.66%	258.20%	230.03%	198.31%	169.57%	156.82%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	12.83%	8.60%	25.35%	22.27%	18.28%	14.32%	-
Loans and borrowings	Interest and principal repayments on loans and borrowings / rate revenue		3.22%	3.07%	2.96%	3.08%	3.95%	3.91%	-
Indebtedness	Non-current liabilities / own source revenue		11.39%	10.90%	20.20%	16.24%	13.23%	11.41%	+
Asset renewal	Asset renewal expenditure / depreciation	4	69.50%	98.23%	94.06%	74.06%	76.34%	78.79%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	5	52.83%	56.07%	51.72%	51.37%	51.48%	51.59%	o
Rates effort	Rate revenue / property values (CIV)		0.57%	0.49%	0.49%	0.48%	0.47%	0.46%	o
<b>Efficiency</b>									
Expenditure level	Total expenditure / no. of assessments		\$3,860	\$3,706	\$3,858	\$3,963	\$4,029	\$3,908	+
Revenue Level	Residential rate revenue / no. of residential assessments		\$1,978	\$2,038	\$1,982	\$1,982	\$1,982	\$1,982	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the year		11.93%	10.53%	9.97%	9.42%	9.42%	9.42%	o

## Key to forecast trend:

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

## Notes to indicators:

- 1 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is expected to deteriorate over the period, continued operating losses means reliance on Council's cash reserves or increased debt to maintain services.
- 2 Working capital – The proportion of current liabilities represented by current assets. Working capital forecast trend is to remain steady at an acceptable level.
- 3 Debt compared to rates - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt. Allowance has been made in future years for borrowings if required.
- 4 Asset renewal - This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
- 5 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. Trend indicates that Council's reliance on rate revenue will remain steady compared to other sources of revenue. This is due to the constraints of rate capping.

## 5. Notes to 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.

**Note: The below information is subject to change on receipt of the final valuations from the Valuer General. The amount to be raised from rates will not change but the rate in the dollar and the total value of land within each class will.**

### 5.1 Comprehensive income statement

#### 5.1.1 Rates and charges

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

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

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

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

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

This will raise total rates and charges for 2021/22 to 39,632 million.

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

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
General rates*	34,499	34,675	176	0.51%
Municipal charge*	4,044	4,083	39	0.95%
Waste management charge	5,905	6,018	113	1.91%
Supplementary rates and rate adjustments	180	180	0	0.00%
Interest on rates and charges	-	110	110	0.00%
<b>Total rates and charges</b>	<b>44,629</b>	<b>45,065</b>	<b>437</b>	<b>0.98%</b>

\*These items are subject to the rate cap established under the Fair Go Rates System.

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

Type or class of land	2020-21	2021-22	Change
	cents/\$CIV*	cents/\$CIV*	
General land	0.0042281	0.0042281	0.00000
Farm land	0.0038053	0.0038053	0.00000
Commercial land	0.0049046	0.0049046	0.00000
Industrial land	0.0049046	0.0049046	0.00000
Cultural and recreation	0.0021140	0.0021141	0.00002

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

Type or class of land	2020-21	2021-22	Change	
	\$'000	\$'000	\$'000	%
General land	20,515	20,766	251	1.22%
Farm land	8,259	8,248	(11)	(0.13%)
Commercial land	3,699	3,731	32	0.87%
Industrial land	1,890	1,930	40	2.11%
Cultural and recreation	-	-	-	-
<b>Total amount to be raised by general rates</b>	<b>34,363</b>	<b>34,675</b>	<b>312</b>	<b>0.91%</b>

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

Type or class of land	2020-21	2021-22	Change	
	Number	Number	Number	%
General land	15,559	15,720	161	1.03%
Farm land	3,758	3,758	0	0.00%
Commercial land	1,124	1,136	12	1.07%
Industrial land	464	483	19	4.09%
Cultural and recreation	30	32	2	6.67%
<b>Total number of assessments</b>	<b>20,935</b>	<b>21,129</b>	<b>194</b>	<b>0.93%</b>

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

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

Type or class of land	2020-21	2021-22	Change	
	\$'000	\$'000	\$'000	%
General land	4,852,117	4,911,414	59,297	1.22%
Farm land	2,170,427	2,167,480	- 2,947	-0.14%
Commercial land	754,123	760,719	6,596	0.87%

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Industrial land	385,323	<b>393,477</b>	8,154	2.12%
Cultural and recreation	19,749	<b>20,727</b>	978	4.95%
<b>Total value of land</b>	<b>8,181,739</b>	<b>8,253,818</b>	<b>72,079</b>	<b>0.88%</b>

5.1.1 (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	
	2019-20	2020-21	\$	%
Municipal	200	200	-	0.00%

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

Type of Charge	2020-21	2021-22	Change	
	\$'000	\$'000	\$'000	%
Municipal	4,044	4,083	38	0.94%

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5.1.1 (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	2020-21	2021-22	Change	
	\$	\$	\$	%
Residential - per year - 80 litre 1 bin - without food and garden bin	230.00	230.00	0.00	0.00%
Residential - per year - 80 litre 1 bin - with food and garden bin	180.00	165.00	(15.00)	(8.33%)
Rural - per year - 80 litre 1 bin - food and garden bin not available	199.00	199.00	0.00	0.00%
Residential - per year - 140 litre 1 bin - without food and garden bin	290.00	290.00	0.00	0.00%
Residential - per year - 140 litre 1 bin - with food and garden bin	225.00	225.00	0.00	0.00%
Rural - per year - 140 litre 1 bin - food and garden bin not available	250.00	250.00	0.00	0.00%
Residential - per year - 240 litre 1 bin (6 or more in the family) - without food and garden bin	482.00	482.00	0.00	0.00%
Residential - per year - 240 litre 1 bin (6 or more in the family) - with food and garden bin	400.00	400.00	0.00	0.00%
Rural - per year - 240 litre 1 bin - food and garden bin not available	422.00	422.00	0.00	0.00%
Residential - per year - 240 litre 1 bin (medical condition) - without food and garden bin	290.00	290.00	0.00	0.00%
Residential - per year - 240 litre 1 bin (medical condition) - with food and garden bin	225.00	225.00	0.00	0.00%
* Commercial/Industrial - per year - 80 litre	219.00	219.00	0.00	0.00%
* Commercial/Industrial - per year - 140 litre	275.00	275.00	0.00	0.00%
* Commercial/Industrial - per year - 240 litre	464.00	464.00	0.00	0.00%
Recycling charge 140 litre	61.50	61.50	0.00	0.00%
Recycling charge 240 litre	61.50	61.50	0.00	0.00%
Recycling charge 360 litre	61.50	61.50	0.00	0.00%
* Commercial/Industrial recycling charge 240 litre	67.65	67.65	0.00	0.00%
* Commercial/Industrial recycling charge 360 litre	67.65	67.65	0.00	0.00%
Food and Garden organics 240 litre	55.00	55.00	0.00	0.00%
* Commercial/Industrial Food and Garden organics 240 litre	60.50	60.50	0.00	0.00%
<b>* Inclusive of GST for commercial properties in accordance with legislation</b>				

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

Type of Charge	2020-21	2021-22	Change	
	\$'000	\$'000	\$'000	%
Garbage charge 80 ltr	1,083	1,023	(60)	(5.54%)
Garbage charge 140 ltr	2,954	2,928	(26)	(0.88%)
Garbage charge 240 ltr	344	428	84	24.42%
Garden Organics	418	509	91	21.77%
Recycling charge	1,106	1,130	24	2.17%
<b>Total</b>	<b>5,905</b>	<b>6,018</b>	<b>113</b>	<b>1.91%</b>



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

Type of Charge	2020-21	2021-22	Change	
	\$'000	\$'000	\$'000	%
Rates	34,499	35,366	867	2.51%
Municipal Charge	4,044	4,086	42	1.04%
Waste service charges	5,905	6,018	113	1.91%
Supplementary rates & Charges	180	180	0	0.00%
<b>Total Rates and charges</b>	<b>44,628</b>	<b>45,650</b>	<b>1,022</b>	<b>2.29%</b>

5.1.1 (l) Fair Go Rates System compliance

Campaspe Shire Council is fully compliant with the State Government's Fair Go Rates System.

	2020-21	2021-22
Total Rates	\$ 37,654,253	\$ 38,757,333
Number of rateable properties	20,905	21,097
Base Average Rates	\$ 1,801.21	\$ 1,837.10
Maximum Rate Increase (set by the State Government)	<b>2.00%</b>	<b>1.50%</b>
Capped Average Rate	\$ 1,837.23	\$ 1,864.66
Maximum General Rates and Municipal Charges Revenue	\$ 38,407,338	\$ 39,338,693
Budgeted General Rates and Municipal Charges Revenue	\$ 38,407,338	\$ 39,338,693

5.1.1 (m) Any significant changes that may affect the estimated amounts to be raised by rates and charges.

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2020-21: estimated \$120,000 and 2019-20: \$122,000).
- The variation of returned levels of value (eg. 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.

5.1.1 (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 0.42320% (0.42320 cents in the dollar of CIV) for all general land.

A general rate of 0.38088% (0.38088 cents in the dollar of CIV) for all rateable farm land.

A general rate of 0.49091% (0.49091 cents in the dollar of CIV) for all rateable commercial and industrial land.

A general rate of 0.21160% (0.21160 cents in the dollar of CIV) for all rateable cultural and recreation land.

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

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

The differential rate ratios are as follows:

- General land (100% of the general rate in the dollar);
- Farm land (90% of the general rate in the dollar);
- Commercial land (116% of the general rate in the dollar);
- Industrial land (116% of the general rate in the dollar); and
- Cultural and recreation (50% of the general rate in the dollar).

The objectives of the differentials above or below 100% are as follows:

Farm land – to provide an equitable rate for primary producers, to encourage land use consistent with farming activities, conservation of areas which are suited to a variety of agricultural pursuits.

Commercial and industrial land – to provide an equitable rate for commercial/industrial use assessments which reflects the higher earning capacity of these premises.

Cultural and recreational land – to provide an equitable rate for cultural and recreational land, as defined in the Cultural & Recreational Land Act 1963, to encourage land use for community benefit in the pursuit of cultural and recreational activity.

## **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 Campaspe Shire Council's Planning Scheme.

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 it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

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

## General land

General land is:

- Any land which does not have the characteristics of farm land, commercial/industrial land or cultural and recreational land.

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 where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

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

## Farm land

Farm land is any land, which is:

- not less than two hectares in area; and
- used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and

is used by a business:

- that has significant and substantial commercial purpose or character; and
- that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way it is operating.

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 where it is located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

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

## **Cultural and Recreational Land**

In accordance with Council's Rating Strategy, cultural and recreational lands will receive a waiver from the payment of municipal rates, except where:

- The land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable).
- The land is used for housing gaming machines, in which case the portion of premises used for housing gaming machines shall attract the commercial rate.

## 5.1.2 Grants

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

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	18,138	17,734	(404)	(2.23%)
State funded grants	2,502	1,589	(913)	(36.50%)
<b>Total grants received</b>	<b>20,640</b>	<b>19,323</b>	<b>(1,317)</b>	<b>(6.38%)</b>

### Grants - operating

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	12,208	12,272	63	0.52%
Community Welfare	3	5	2	63.04%
Aged care	96	97	1	1.04%
<b>Recurrent - State Government</b>				
Primary care partnerships	287	292	5	1.63%
School crossing supervisors	95	95	0	0.00%
Libraries	289	277	(12)	(4.15%)
Maternal and child health	623	623	(1)	(0.09%)
Children's Services	119	118	(0)	(0.39%)
Community safety	51	52	1	2.39%
Community Welfare	25	-	(25)	(100.00%)
<b>Total recurrent grants</b>	<b>13,797</b>	<b>13,830</b>	<b>34</b>	<b>0.24%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Primary care partnerships	63	-	(63)	(100.00%)
Children's Services	75	-	(75)	(100.00%)
<b>Non-recurrent - State Government</b>				
Libraries	15	24	9	56.90%
Community Development	243	-	(243)	(100.00%)
Economic Development	4	-	(4)	(100.00%)
Infrastructure	510	-	(510)	(100.00%)
Protection of Biodiversity and Habitat	75	30	(45)	(60.00%)
Public Order and Safety	60	60	-	0.00%
Youth services	96	18	(78)	(80.87%)
Waste services	10	-	(10)	(100.00%)
<b>Total non-recurrent grants</b>	<b>1,151</b>	<b>132</b>	<b>(1,019)</b>	<b>(88.46%)</b>
<b>Total operating grants</b>	<b>14,948</b>	<b>13,962.31</b>	<b>(986)</b>	<b>(6.60%)</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by

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6.6% or \$0.98 million compared to 2020-21. This is due to receiving several unbudgeted grants in 2020-21, these include Working for Victoria \$410k and Outdoor Activation \$250k.

## Grants – capital

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	2,646	2,623	(23)	(0.86%)
<b>Non-recurrent - Federal Government</b>				
Infrastructure	3,046	2,737	(309)	0.00%
<b>Total non-recurrent grants</b>	<b>3,046</b>	<b>2,737</b>	<b>(309)</b>	<b>(10.14%)</b>
<b>Total capital grants</b>	<b>5,692</b>	<b>5,360</b>	<b>(332)</b>	<b>(5.82%)</b>
<b>Total Grants</b>	<b>20,640</b>	<b>19,323</b>	<b>(1,317)</b>	<b>(6.38%)</b>

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 6.38% or \$1.3 million compared to 2020-21. This is due mainly to having received an unbudgeted Local Roads and Community Infrastructure Grant as part of Government stimulus program related to the pandemic in 2020-21. A list of capital grants by type and source, classified into recurrent and non-recurrent, is included above.

### 5.1.3 Statutory fees and fines

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Infringements and costs	375	536	161	42.92%
Town planning fees	1,048	841	(207)	(19.78%)
Building fees	93	98	4	4.84%
Other Statutory Fees	102	78	(23)	(23.06%)
<b>Total statutory fees and fines</b>	<b>1,618</b>	<b>1,553</b>	<b>(65)</b>	<b>(4.04%)</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 parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are budgeted to decrease by 4.04 % or \$0.65 million compared to 2020-21. The decrease in town planning and building fees is expected due to development activity within the shire expected to slowdown in the immediate future.

## 5.1.4 User fees

	Budget Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Active Recreation	110	239	128	116.61%
Aged and Disability Services	38	28	(10)	(26.42%)
Aquatics	558	1,206	649	116.33%
Children's Services	2,910	2,878	(32)	(1.10%)
Community Development	20	30	10	51.61%
Economic Development	6,130	6,588	457	7.46%
Engineering	122	122	0	0.00%
Environment and Conservation	15	15	0	0.00%
Environmental Health	212	305	92	43.50%
Financial Services	68	67	(2)	(2.36%)
Governance	41	21	(19)	(47.79%)
Library	142	134	(8)	(5.51%)
Other Income	124	186	62	49.61%
Passive Recreation	8	30	22	285.22%
Property Management	42	12	(30)	(71.95%)
Regulatory Compliance	1,477	1,868	391	26.48%
Road Services	78	58	(20)	(25.80%)
Statutory and Strategic Planning	33	29	(4)	(12.28%)
Waste Collection and Management	640	626	(14)	(2.22%)
<b>Total user fees</b>	<b>12,769</b>	<b>14,442</b>	<b>1,673</b>	<b>13.10%</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 use of leisure, entertainment and other community facilities and the provision of human services such as childcare. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not impact capacity to pay or market levels.

User charges are projected to increase by 13.10% or \$1.67 million compared to 2020-21. The increase compared to 2020-21 is due to a number of services being closed due to the pandemic, the forecast fee income from those services has reduced due to these closures. The 2021-22 budget has been set assuming no closures.

A detailed listing of fees and charges is included in Appendix A.

## 5.1.5 Other income

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Interest	648	535	(113)	(17.49%)
Property rental and leases	306	468	162	52.89%
Sundry Income	47	20	(27)	(57.44%)
<b>Total other income</b>	<b>1,002</b>	<b>1,023</b>	<b>22</b>	<b>2.16%</b>

Other income is projected to increase by 2.16% or \$0.2 million compared to 2020-21. This is due to property rent and lease income being waived in 2020-21 while businesses were closed as a result of the pandemic. The 2021-22 budget has been set assuming no further closures.

## 5.1.6 Employee cost

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Wages and salaries	22,587	24,443	(1,856)	(8.22%)
Casual staff	558	-	558	100.00%
WorkCover	426	442	(16)	(3.86%)
Superannuation	2,527	2,841	(314)	(12.44%)
Annual leave and long service leave	2,848	3,070	(222)	(7.79%)
Redundancy	2	-	2	100.00%
Sick leave	356	99	257	72.27%
<b>Total employee costs</b>	<b>29,304</b>	<b>30,896</b>	<b>1,591</b>	<b>5.43%</b>

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

Employee costs are forecast to increase by 5.43% or \$1.59 million compared to 2020-21. The increase is impacted by savings in 2020-21 made on employee costs as the result of the closure of services due to the pandemic that have a heavy reliance on casual staff. These are primarily aquatics and tourism related services. This increase relates to projected annual enterprise agreement increases and movement between levels within wage bands.



## 5.1.7 Materials and services

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Consultants	958	913	(45)	(4.72%)
Contract Payments	7,567	9,094	1,526	20.17%
Information Technology	1,450	1,723	273	18.79%
Insurance	958	1,059	101	10.53%
Legal services	139	147	8	5.57%
Repairs and Maintenance	2,857	2,770	(87)	(3.04%)
Service level contributions	859	905	45	5.27%
Utility costs	1,837	1,809	(28)	(1.53%)
Vehicle fuel costs	837	857	20	2.39%
Other vehicle costs	790	620	(170)	(21.57%)
Materials	3,240	2,871	(369)	(11.39%)
<b>Total materials and services</b>	<b>21,493</b>	<b>22,766</b>	<b>1,273</b>	<b>5.92%</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 5.92% or \$1.27million compared to 2020-21. The increase is impacted by savings in 2020-21 made on materials and services as the result of the closure of services during the pandemic.

## 5.1.8 Other expenses

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Advertising	149	173	24	15.87%
Audit expenses	126	98	(28)	(22.55%)
Bank fees	198	170	(28)	(14.33%)
Commission	1,013	1,071	58	5.75%
Contributions and Community Grants	498	530	32	6.40%
Councillor allowances	343	349	6	1.74%
Councillor election costs	250	-	(250)	0.00%
Councillor - other expenses	21	34	13	61.41%
Fire service levy	143	96	(47)	(32.76%)
Food Purchases	107	105	(1)	(1.29%)
Fringe benefits tax	248	239	(8)	(3.40%)
Marketing	187	127	(60)	(32.28%)
Memberships to associations	346	223	(123)	(35.49%)
Operating lease rentals and equipment hire	606	597	(9)	(1.42%)
Postage and stationery	438	378	(60)	(13.64%)
Protective clothing	132	90	(43)	(32.28%)
Veterinary costs	203	203	(0)	(0.02%)
Quarry royalties	92	76	(16)	(17.49%)
<b>Total other expenses</b>	<b>5,100</b>	<b>4,558</b>	<b>(542)</b>	<b>(10.62%)</b>

Other expenses relate to a range of items including councillor allowances, contributions to community groups, community grants and advertising, insurances, food purchases for child care and animals housed at the animal shelter, veterinary expenses, council elections and other miscellaneous expenditure items. Other expenses

are forecast to decrease by 10.62% or \$0.54 million compared to 2020-21. The main item contribution to the reduction is the cost of the Council election that was incurred in 2020-21 not impacting in 2021-22.

## 5.1.9 Depreciation

	Budget Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Property	3,043	3,043	0	0.00%
Plant & equipment	2,286	3,373	1,087	47.56%
Infrastructure	15,089	15,151	62	0.41%
<b>Total depreciation and amortisation</b>	<b>20,418</b>	<b>21,568</b>	<b>1,150</b>	<b>5.63%</b>

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew Council's assets to maintain agreed service levels. The increase of \$1.1 million is due to the effect of assets related to the capital works program having a full year effect of depreciation and the result of the revelation of a number of asset classes in 2019-20.

## 6. Balance sheet

### 6.1 Statement of borrowings

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

	2020-21 \$'000	2021-22 \$'000
Amount borrowed as at 30 June of the prior year	4,395	3,331
Amount proposed to be borrowed	-	7,758
Amount projected to be redeemed	(1,064)	(1,041)
Amount of borrowings as at 30 June	3,331	10,048

Borrowings for 2020-21 included \$6.94 million for the redevelopment of the Echuca East Community Precinct and \$0.811 million for redevelopment of Gunbower Lions Park. These borrowings have been made possible through the State Governments Community Infrastructure Loans Scheme, which Council was successful in obtaining. These funds will not be drawn down in the 2020-21 year but were approved in the 2020-21 budget. No additional loans are being considered in the 2021-22 budget.

### 6.2 Assets

#### Current assets (\$1.85 million decrease) and Non-current assets (\$10.12 million increase).

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$5.00 million during the year, this is dependent on cash required to pay for capital works as they are completed.

Trade and other receivables are monies owed to Council by ratepayers and others. The balance is expected to increase by \$0.67 million over the budget period, this is due to the trend in rate revenue collection decreasing over the last budget period.

Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

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 \$12.80 million increase in this balance is attributable to the net result of capital works and the revaluation of a number of asset classes in 2019/20.

## 6.3 Liabilities

### **Current liabilities (\$0.99million increase) and Non-current liabilities (\$7.76 million increase)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase by \$0.19 million compared with 2020-21 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are expected to remain constant due to more active management of entitlements despite factoring in an increase for Enterprise Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$1.04 million over the year and to draw down new borrowings of \$7.75 million. The loans are for Echuca East Community Precinct and Gunbower Lions Park redevelopment. These loans are the contributing factor to the increase in liabilities. While these loans were approved in the 2020-21 budget, the impact will not hit the balance sheet until the 2021-22 when the funds are drawn down as the projects are completed.

## 6.4 Equity

### **Equity (\$2.36 million increase)**

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The \$2.36 million increase in accumulated surplus results directly from the surplus for the year. The entire surplus is budgeted to fund the capital works program.

## 6.5 Working capital

### **Working capital (\$2.85 million decrease)**

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months and are therefore not available for discretionary spending.

Some of Council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

## 7. Capital Works Program

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

The list of carried forward projects included at 7.6 is based on the best available information at the time of setting the budget, this may differ from what occurs at year end.

### 7.1 Summary

	Budget	Forecast Actual	Budget	Change	
	2020-21	2020-21	2021-22	\$'000	%
	\$'000	\$'000	\$'000	\$'000	%
Property	4,734	1,959	<b>5,226</b>	206	<b>4.34%</b>
Plant and equipment	2,274	1,869	<b>2,935</b>	638	<b>28.06%</b>
Infrastructure	17,376	23,347	<b>20,221</b>	(812)	<b>(4.67%)</b>
<b>Total</b>	24,384	27,175	28,381	32	<b>0.13%</b>

Additional grant funds have been received in 2020-21 as the result of Government stimulus spending in response to the pandemic, this is reflected in the increased capital works forecast for 2020-21.

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>5,226</b>	451	778	3,997	1,600	-	1,832	-	-
Plant and equipment	<b>2,935</b>	124	2,811	-	-	-	335	-	2,586
Infrastructure	<b>20,221</b>	2,033	15,394	2,794	4,707	-	14,677	-	2,644
<b>Total</b>	<b>28,381</b>	2,608	18,982	6,791	6,307	-	16,843	-	5,230

The above table is a summary of the funding sources and the type of capital works (new, renewal or upgrade) that is budgeted to be completed in the 2021-22 budget year.

## 7.2 2021-22 Capital works program – renewal works

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>Renewal works</b>										
<b>Bridges</b>										
PR-100557 Gunbower Thompsons Bridge Barrier Renewal - DESIGN	\$46,500	\$46,500		\$46,500				\$46,500		
		<b>\$46,500</b>	-	<b>46,500</b>	-	-	-	<b>46,500</b>	-	-
<b>Buildings &amp; Structures</b>										
PR-100580 Echuca & District Livestock Exchange (Saleyards)	\$100,000	\$100,000		\$100,000				\$100,000		
PR-100584 Tongala Community Centre Renewal DESIGN	\$20,000	\$20,000		\$20,000				\$20,000		
PR-100595 Campaspe Community Children's Centre Renewal	\$83,000	\$83,000		\$66,400	\$16,600					\$83,000
PR-100597 Kyabram Plaza Theatre Shop Renewal DESIGN	\$15,000	\$15,000		\$15,000				\$15,000		
PR-100599 Echuca Depot Toilet Renewal	\$107,500	\$107,500		\$107,500				\$107,500		
PR-100600 Rushworth Band Room Demolition	\$40,000	\$40,000		\$40,000				\$40,000		
PR-100601 Echuca Council Offices Partial Re-Roof and Plant Structure Renewal	\$75,000	\$75,000		\$75,000				\$75,000		
PR-100605 Tongala Tennis Club Rooms Renewal DESIGN	\$45,000	\$45,000		\$45,000				\$45,000		
PR-100606 Kyabram Recreation Reserve Wilf Cox Pavilion DESIGN	\$50,000	\$50,000		\$10,000	\$40,000			\$50,000		
PR-100619 Rushworth Lions Park Shade Sail Renewal	\$20,000	\$20,000		\$20,000				\$20,000		
PR-100620 Echuca & District Livestock Exchange (Saleyards) Column Rectification Stage 2	\$280,000	\$140,000		\$140,000				\$140,000		
		<b>\$695,500</b>	-	<b>\$638,900</b>	<b>56,600</b>	-	-	<b>612,500</b>	-	<b>\$83,000</b>
<b>Footpaths &amp; Cycleways</b>										
PR-100561 Shire Footpath Renewal Program	\$733,500	\$733,500		\$586,800	\$146,700			\$733,500		
		<b>\$733,500</b>	-	<b>\$586,800</b>	<b>\$146,700</b>	-	-	<b>\$733,500</b>	-	-
<b>Irrigation</b>										
PR-100610 Shire Parks and Playgrounds Irrigation Renewal	\$100,000	\$100,000		\$100,000				\$100,000		
		<b>\$100,000</b>	-	<b>\$100,000</b>	-	-	-	<b>\$100,000</b>	-	-
<b>Kerb &amp; Channel</b>										
PR-100608 Kerb & Channel Program	\$1,700,000	\$1,700,000		\$1,615,000	\$85,000			\$1,700,000		
		<b>\$1,700,000</b>	-	<b>\$1,615,000</b>	<b>\$85,000</b>	-	-	<b>\$1,700,000</b>	-	-
<b>Open Space &amp; Recreation Assets</b>										
PR-100364 Kyabram Recreation Reserve - Netball Court CONSTRUCTION	\$470,000	\$470,000		\$470,000		\$220,000				\$250,000
PR-100438 Kyabram Recreation Reserve Boundary Net	\$200,000	\$200,000		\$160,000	\$40,000			\$200,000		
PR-100617 Echuca District Netball Court Seating renewal	\$20,000	\$20,000		\$20,000				\$20,000		
		<b>\$690,000</b>	-	<b>\$650,000</b>	<b>\$40,000</b>	<b>\$220,000</b>	-	<b>\$220,000</b>	-	<b>\$250,000</b>

## 7.2 2021-22 Capital works program – renewal works cont.

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>Plant &amp; Equipment</b>										
PR-100583 Geographic Information System Replacement	\$49,000	\$49,000		\$49,000				\$49,000		
PR-100588 Core Network Switch Replacement	\$170,000	\$170,000		\$170,000				\$170,000		
PR-100609 Plant Replacement Program	\$2,586,198	\$2,586,198		\$2,586,198						\$2,586,198
		<b>\$2,805,198</b>	-	<b>\$2,805,198</b>	-	-	-	<b>\$219,000</b>	-	<b>\$2,586,198</b>
<b>Roads</b>										
PR-100263 Echuca Sturt Street Drainage Upgrade & Pavement Rehabilitation	\$1,772,300	\$1,714,500		\$857,250	\$857,250			\$984,500		\$730,000
PR-100274 Bamadown Dalton Road Floodway Renewal	\$214,500	\$50,000		\$45,000	\$5,000			\$50,000		
PR-100394 Corop Lake Cooper Road Pavement Rehabilitation	\$209,000	\$186,000		\$167,400	\$18,600			\$186,000		
PR-100399 Muskerry Bamadown-Myola Road Pavement Rehabilitation	\$191,000	\$178,000		\$178,000				\$178,000		
PR-100400 Kyabram Graham Road Pavement Rehabilitation	\$324,000	\$300,000		\$300,000				\$300,000		
PR-100518 Kyabram Fenaughty Street Road Rehabilitation	\$706,000	\$686,000		\$686,000				\$686,000		
PR-100521 Rushworth Lions Park Internal Road Rehabilitation DESIGN	\$156,500	\$15,000	\$3,000	\$12,000				\$15,000		
PR-100524 Shire Road Resheeting Program	\$2,500,000	\$2,500,000		\$2,000,000	\$500,000			\$2,500,000		
PR-100534 Shire Sealed Road Unsealed Shoulder Re-sheeting Program	\$1,000,000	\$1,000,000		\$1,000,000				\$1,000,000		
PR-100542 Kyabram Willow Court Road Rehabilitation DESIGN	\$302,500	\$15,000		\$12,000	\$3,000			\$15,000		
PR-100543 Muskerry Bamadown Knowsley Road Rehabilitation DESIGN	\$499,000	\$15,000		\$12,000	\$3,000			\$15,000		
PR-100554 Echuca Nish Street Urban Road Rehabilitation DESIGN	\$381,500	\$20,000		\$16,000	\$4,000			\$20,000		
PR-100562 Shire Sealed Road Resurfacing Program	\$1,100,000	\$1,100,000		\$1,100,000				\$1,100,000		
PR-100563 Colbinabbin Andrews Road Rehabilitation DESIGN	\$433,500	\$15,000		\$12,000	\$3,000			\$15,000		
PR-100568 Echuca Service Street Urban Road Rehabilitation DESIGN	\$398,000	\$20,000		\$16,000	\$4,000			\$20,000		
PR-100569 Rochester McColl Road Rehabilitation DESIGN	\$606,500	\$15,000		\$12,000	\$3,000			\$15,000		
PR-100570 Girgarre Mason Road Rehabilitation DESIGN	\$875,000	\$20,000		\$16,000	\$4,000			\$20,000		
PR-100586 Shire Major Patching Renewal	\$200,000	\$200,000		\$160,000	\$40,000			\$200,000		
		<b>\$8,049,500</b>	<b>\$3,000</b>	<b>\$6,601,650</b>	<b>\$1,444,850</b>	-	-	<b>\$7,319,500</b>	-	<b>\$730,000</b>
<b>Stormwater &amp; Flood Control</b>										
PR-100422 Shire Open Drain Renewal	\$190,000	\$150,000		\$150,000				\$150,000		
PR-100556 Shire Open Drain Renewal	\$160,000	\$160,000		\$160,000				\$160,000		
PR-100565 Shire Rural Culvert, Pits and Pipes Renewal Program	\$330,000	\$330,000		\$330,000				\$330,000		
		<b>\$640,000</b>	-	<b>\$640,000</b>	-	-	-	<b>\$640,000</b>	-	-
<b>Swimming Pools</b>										
PR-100603 Swimming Pool Renewal	\$50,000	\$50,000		\$50,000				\$50,000		
		<b>\$50,000</b>	-	<b>\$50,000</b>	-	-	-	<b>\$50,000</b>	-	-
<b>Total - Renewal works</b>		<b>\$15,510,198</b>	<b>\$3,000</b>	<b>\$13,734,048</b>	<b>\$1,773,150</b>	<b>\$220,000</b>	-	<b>\$11,641,000</b>	-	<b>\$3,649,198</b>

## 7.3 2021-22 Capital works program – upgrade works

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>Upgrade works</b>										
<b>Buildings &amp; Structures</b>										
PR-100409 Shire Environmental Efficiency Program	\$103,000	\$103,000			\$103,000			\$103,000		
PR-100498 Echuca Holiday Park Master Plan Implementation (Year 3) and Electrical Services Replacement and Upgrade	\$950,000	\$950,000			\$950,000					\$950,000
PR-100536 Shire Security Review Implementation	\$365,000	\$100,000			\$100,000			\$100,000		
PR-100582 Echuca Saleyards Roof Compliance Upgrade	\$150,000	\$150,000			\$150,000			\$150,000		
PR-100585 Echuca Moama Arts Precinct Design	\$50,000	\$50,000		\$2,500	\$47,500			\$20,000		\$30,000
PR-100594 Shire DDA Works	\$130,000	\$130,000			\$130,000					\$130,000
PR-100596 Rushworth Service Centre Upgrade DESIGN	\$687,000	\$25,000		\$5,000	\$20,000			\$25,000		
PR-100598 Echuca Council Offices DESIGN	\$50,000	\$50,000			\$50,000			\$50,000		
PR-100602 Echuca Victoria Park Changerooms DESIGN	\$80,000	\$80,000			\$80,000			\$80,000		
		<b>\$1,638,000</b>	<b>-</b>	<b>\$7,500</b>	<b>\$1,630,500</b>	<b>-</b>	<b>-</b>	<b>\$528,000</b>	<b>-</b>	<b>\$1,110,000</b>
<b>Footpaths &amp; Cycleways</b>										
PR-100085 Kyabram Breen Avenue Walking Cycle Trail	\$544,600	\$440,000			\$440,000			\$440,000		
		<b>\$440,000</b>	<b>-</b>	<b>-</b>	<b>\$440,000</b>	<b>-</b>	<b>-</b>	<b>\$440,000</b>	<b>-</b>	<b>-</b>
<b>Land</b>										
PR-100168 Echuca Aquatic Reserve/Onion Patch Upgrade Stage 1	\$4,902,000	\$2,200,000	\$1,540,000	\$440,000	\$220,000	\$1,600,000		\$600,000		
		<b>\$2,200,000</b>	<b>\$1,540,000</b>	<b>\$440,000</b>	<b>\$220,000</b>	<b>\$1,600,000</b>	<b>-</b>	<b>\$600,000</b>	<b>-</b>	<b>-</b>
<b>Open Space &amp; Recreation Assets</b>										
PR-100575 Rochester Recreation Reserve Moon Oval Lighting Upgrade DESIGN	\$600,000	\$30,000			\$30,000					\$30,000
PR-100592 Kyabram Northern Oval Drainage Upgrade	\$45,000	\$45,000			\$45,000			\$45,000		
		<b>\$75,000</b>	<b>-</b>	<b>-</b>	<b>\$75,000</b>	<b>-</b>	<b>-</b>	<b>\$45,000</b>	<b>-</b>	<b>\$30,000</b>
<b>Roads</b>										
PR-100162 Echuca Northern Highway Service Roads DESIGN REVIEW	\$6,040,000	\$40,000	\$36,000		\$4,000			\$40,000		
PR-100195 Rushworth Senior Citizens / Kindergarten Carpark Upgrade	\$272,000	\$250,000			\$250,000			\$250,000		
PR-100535 Echuca Aerodrome Upgrade Stage 1	\$3,600,000	\$1,700,000		\$850,000	\$850,000	\$850,000		\$850,000		
PR-100616 Echuca Murray Valley Highway Service Roads DESIGN	\$50,000	\$50,000	\$45,000		\$5,000			\$50,000		
		<b>\$2,040,000</b>	<b>\$81,000</b>	<b>\$850,000</b>	<b>\$1,109,000</b>	<b>\$850,000</b>	<b>-</b>	<b>\$1,190,000</b>	<b>-</b>	<b>-</b>
<b>Stormwater &amp; Flood Control</b>										
PR-100615 Echuca Rutley Crescent Drainage Upgrade DESIGN	\$30,000	\$30,000	\$27,000		\$3,000					\$30,000
		<b>\$30,000</b>	<b>\$27,000</b>	<b>-</b>	<b>\$3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$30,000</b>
<b>Total - Upgrade works</b>		<b>\$6,423,000</b>	<b>\$1,648,000</b>	<b>\$1,297,500</b>	<b>\$3,477,500</b>	<b>\$2,450,000</b>	<b>-</b>	<b>\$2,803,000</b>	<b>-</b>	<b>\$1,170,000</b>

# Budget 2021-22

## 7.4 2021-22 Capital works program – new works

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>New works</b>										
<b>Buildings &amp; Structures</b>										
PR-100423 Campaspe Animal Shelter Cat Facility DESIGN	\$61,000	\$61,000	\$61,000					\$61,000		
PR-100514 Echuca and Tongala Street Sweeping New Waste Facilities	\$220,000	\$220,000	\$220,000							\$220,000
PR-100567 Mt Scobie Resource Recovery Centre Fencing and Water Connections	\$95,000	\$95,000	\$95,000							\$95,000
PR-100581 Echuca & District Livestock Exchange (Saleyards) Chemical Storage	\$30,000	\$30,000	\$30,000					\$30,000		
		<b>\$406,000</b>	<b>\$406,000</b>	-	-	-	-	<b>\$91,000</b>	-	<b>\$315,000</b>
<b>Footpaths &amp; Cycleways</b>										
PR-100079 Rushworth Murchison (Waranga) Trail	\$1,800,000	\$1,800,000	\$1,800,000			\$900,000		\$900,000		
		<b>\$1,800,000</b>	<b>\$1,800,000</b>	-	-	<b>\$900,000</b>	-	<b>\$900,000</b>	-	-
<b>Marine Vessels</b>										
PR-100446 Echuca Paddlesteamers - WIFI access and speaker system	\$20,000	\$20,000	\$20,000					\$20,000		
		<b>\$20,000</b>	<b>\$20,000</b>	-	-	-	-	<b>\$20,000</b>	-	-
<b>Plant &amp; Equipment</b>										
PR-100416 Echuca District Livestock Exchange (Saleyards) Secondary Cattle Crush	\$42,000	\$42,000	\$42,000					\$42,000		
PR-100436 Echuca & District Livestock Exchange (Saleyards) WIFI, RFID and Security Cameras	\$45,000	\$45,000	\$45,000					\$45,000		
		<b>\$87,000</b>	<b>\$87,000</b>	-	-	-	-	<b>\$87,000</b>	-	-
<b>Roads</b>										
PR-100357 Echuca Campaspe Esplanade New Car Park DESIGN	\$485,000	\$20,000	\$20,000					\$20,000		
PR-100604 Echuca Parking Meters	\$150,000	\$150,000	\$150,000					\$150,000		
		<b>\$170,000</b>	<b>\$170,000</b>	-	-	-	-	<b>\$170,000</b>	-	-
<b>Total - New works</b>		<b>\$2,483,000</b>	<b>\$2,483,000</b>	-	-	<b>\$900,000</b>	-	<b>\$1,268,000</b>	-	<b>\$315,000</b>



## 7.5 2021-22 Capital works program – additional grant funding

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>Additional to Budget Year (Local Roads &amp; Community Infrastructure Extension 21/22)</b>										
<b>Footpaths &amp; Cycleways</b>										
PR-100612 Shire Footpath New and Upgrade Program (LRCI Stage 2)	\$1,100,000	\$1,100,000	\$1,100,000			\$1,100,000				
PR-100613 Shire DDA Works (LRCI Stage 2)	\$190,000	\$190,000		\$9,500	\$180,500	\$190,000				
		<b>\$1,290,000</b>	<b>\$1,100,000</b>	<b>\$9,500</b>	<b>\$180,500</b>	<b>\$1,290,000</b>	-	-	-	-
<b>Kerb &amp; Channel</b>										
PR-100413 Rochester Campaspe Street Kerb & Channel (LRCI Stage 2)	\$189,000	\$189,000		\$113,400	\$75,600	\$189,000				
		<b>\$189,000</b>	-	<b>\$113,400</b>	<b>\$75,600</b>	<b>\$189,000</b>	-	-	-	-
<b>Open Space &amp; Recreation Assets</b>										
PR-100624 Shire Netball Court Asphaltting and Flexi Pave Program (LRCI Stage 2)	\$305,000	\$305,000		\$244,000	\$61,000	\$305,000				
		<b>\$305,000</b>	-	<b>\$244,000</b>	<b>\$61,000</b>	<b>\$305,000</b>	-	-	-	-
<b>Roads</b>										
PR-100418 Torrumbarry Torrumbarry Weir Road Road Safety Works (LRCI Stage 2)	\$429,500	\$429,500			\$429,500	\$429,500				
PR-100611 Shire Line Marking Wide Streets (LRCI Stage 2)	\$190,000	\$190,000			\$190,000	\$190,000				
		<b>\$619,500</b>	-	-	<b>\$619,500</b>	<b>\$619,500</b>	-	-	-	-
<b>Stormwater &amp; Flood Control</b>										
PR-100614 Shire Culvert New and Upgrade Program Construction (LRCI Stage 2)	\$190,000	\$190,000	\$171,000		\$19,000	\$190,000				
		<b>\$190,000</b>	<b>\$171,000</b>	-	<b>\$19,000</b>	<b>\$190,000</b>	-	-	-	-
<b>Total - Additional to Budget Year</b>		<b>\$2,593,500</b>	<b>\$1,271,000</b>	<b>\$366,900</b>	<b>\$955,600</b>	<b>\$2,593,500</b>	-	-	-	-
<b>Sub Total - Works</b>		<b>\$27,009,698</b>	<b>\$5,605,000</b>	<b>\$21,629,910</b>	<b>\$10,340,270</b>	<b>\$6,163,500</b>	-	<b>\$15,712,000</b>	-	<b>\$5,134,198</b>
<b>Unallocated Project Funds</b>		<b>\$99,975</b>						<b>\$99,975</b>		
<b>Project Management Expenses</b>		<b>\$1,271,193</b>				<b>\$143,993</b>		<b>\$1,031,200</b>		<b>\$96,000</b>
<b>Contingency Reserve Allocation</b>		-	-	-	-	-	-	-	-	-
<b>Total - Works Direct Funded</b>		<b>\$28,380,866</b>	<b>\$5,605,000</b>	<b>\$21,629,910</b>	<b>\$10,340,270</b>	<b>\$6,307,493</b>	-	<b>\$16,843,175</b>	-	<b>\$5,230,198</b>

## 7.6 Projects carried over from 2020-21.

	Project Cost (Whole of Life)	Project Exp 21/22	Asset Expenditure Types			Funding Sources				
			New	Renewal	Upgrade	Grants	Contributions	Cash	Borrowings	Reserves
<b>Carry Over Projects</b>										
<b>Bridges</b>										
PR-100290 Gunbower Watsons Bridge Renewal 2019 - 2021	\$431,000	\$100,000		\$100,000						
PR-100309 Colbinabbin Groves Bridge Replacement	\$100,000	\$906,000		\$906,000						
PR-100317 Cornella McEvoy Crossing Bridge Decommission	\$95,000	\$65,000		\$65,000						
PR-100318 Gobarup Raglus Bridge Renewal 2019 - 2021	\$220,500	\$150,000		\$150,000						
PR-100481 Anstruther Street Footbridge Renewal	\$430,000	\$418,000		\$418,000						
		<b>\$1,639,000</b>	-	<b>\$1,639,000</b>	-	-	-	-	-	-
<b>Buildings &amp; Structures</b>										
PR-100080 Echuca East Community Precinct	\$7,212,567	\$4,500,856		\$3,150,599	\$1,350,257					
PR-100465 Echuca & District Livestock Exchange (Saleyards) Column Rectification Stage 1	\$150,000	\$140,000		\$140,000						
PR-100515 Kyabram Fauna Park Reptile House	\$650,000	\$300,000			\$300,000					
		<b>\$4,940,856</b>	-	<b>\$3,290,599</b>	<b>\$1,650,257</b>	-	-	-	-	-
<b>Marine Vessels</b>										
PR-100345 Echuca Marine Vessels - PS Adelaide	\$184,000	\$130,000		\$130,000						
PR-100388 PS Pevensey Emergency Slipping and Planking	\$219,000	\$135,000			\$135,000					
PR-100448 Echuca Marine Vessels - AA	\$146,500	\$105,000		\$105,000						
		<b>\$370,000</b>	-	<b>\$235,000</b>	<b>\$135,000</b>	-	-	-	-	-
<b>Playgrounds</b>										
PR-100282 Gunbower Lions Park Upgrade	\$865,250	\$685,375		\$205,613	\$479,763					
PR-100389 Rochester Play Space (Rochester Revival)	\$368,000	\$200,000	\$200,000							
		<b>\$885,375</b>	<b>\$200,000</b>	<b>\$205,613</b>	<b>\$479,763</b>	-	-	-	-	-
<b>Roads</b>										
PR-100165 Rushworth Streetscape Renewal 2017-2020	\$1,505,000	\$100,000		\$100,000						
PR-100398 Corop-Wanalta Road Pavement Rehabilitation	\$647,590	\$491,250		\$491,250						
PR-100529 Shire Gravel Roads Stabilising Program	\$1,532,000	\$1,200,000		\$240,000	\$960,000					
		<b>\$1,791,250</b>	-	<b>\$831,250</b>	<b>\$960,000</b>	-	-	-	-	-
<b>Stormwater &amp; Flood Control</b>										
PR-100063 Kyabram McEwen Road East and West Retardation Basins Upgrades 2018-2021	\$2,012,256	\$300,000		\$30,000	\$270,000					
PR-100120 Echuca, Ash Street Drainage Upgrade	\$2,094,244	\$639,000			\$639,000					
		<b>\$939,000</b>	-	<b>\$30,000</b>	<b>\$909,000</b>	-	-	-	-	-
<b>Total - Carry Over Projects</b>		<b>\$10,565,481</b>	<b>\$200,000</b>	<b>\$6,231,462</b>	<b>\$4,134,020</b>	-	-	-	-	-

## 8. Financial Principles

### Introduction

These principles were adopted by Council on 3 December 2019 to guide decision making when considering the budget, service funding and the financial sustainability of Council balanced with community needs.

### Principles

- Council to effectively and efficiently use its resources to deliver the best outcomes for the community whilst ensuring ongoing future financial sustainability.
- Council to maintain an operating surplus over a four year period (current year and three forward years).
- Council to meet current service levels prior to the allocation of resources for new or expanded service levels or one off operating projects.
- Council will consider the use of borrowings to fund significant capital projects where there is a demonstrated benefit to future generations and Council has the capacity to service the debt.
- Council seek a balance between service delivery and a cost recovery model having regard to capacity to pay.
- Council to consider the financial resources required for the implementation of the endorsed Council Plan and other strategic plans of Council.
- Before approving new or upgrade capital projects or the acquisition of new assets, Council will consider its asset renewal obligations.
- Before approving the acquisition of new assets, Council will have regard to the financial and social impacts along with service needs of the community.
- Council will not seek a rate cap variation while it maintains a sustainable financial position.

## Appendix A

### Fees and charges schedule

The fees and charges document is set out in two parts.

- Part One - Council set (non-statutory) fees and charges.
- Part Two - State or Federal Government set (statutory) fees and charges.

## **Part One - Non statutory fees and charges**

Non statutory fee and charges are set by Council.

When setting these fees Council consider the following:

- Cost recovery of service delivery
- Applicable strategies or policies
- Benchmarking
- Competitive neutrality

# Fee listed is GST exclusive and will be levied at this rate

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Animal and Local Laws services</b>				
<b>Animal Registration fees</b>				
Whole animal	Non Taxable	\$144.00	\$147.00	2.08%
Sterilised animal	Non Taxable	\$48.00	\$49.00	2.08%
Concession whole animal	Non Taxable	\$72.00	\$73.50	2.08%
Concession sterilised animal	Non Taxable	\$24.00	\$24.50	2.08%
Registration of domestic animal business	Non Taxable	\$240.00	\$245.00	2.08%
Registration Fee for Foster Carer as per S68H(1) DAA	Non Taxable	\$60.00	\$60.00	0.00%
Fee to register Foster Carer - Dog - first 12 months S15.4.e.i DAA - no more than 5 dogs or combination of 5 dogs/cats	Non Taxable	\$8.00	\$8.00	0.00%
Fee to register Foster Carer - Cat - first 12 months S15.4.f.i DAA - no more than 5 cats or combination of 5 cats/dogs	Non Taxable	\$8.00	\$8.00	0.00%
<b>Parking fees</b>				
3 month parking permits	Taxable	\$336.00	\$369.50	9.97%
12 month Nish & High street car parking permit option	Taxable	\$1,344.00	\$1,478.50	10.01%
Off street parking per hour	Taxable	\$1.40	\$1.40	0.00%
On street meter parking per hour	Taxable	\$1.60	\$1.60	0.00%
Parking infringements - Road Safety Act Section 87(4)	Taxable	\$80.00	\$80.00	0.00%
<b>Local Laws charges</b>				
Grazing permit - 3 months	Non Taxable	\$76.00	\$78.00	2.63%
Street furniture - per setting (table and 4 chairs)	Non Taxable	\$154.00	\$158.00	2.60%
A Boards (per board)	Non Taxable	\$92.00	\$95.00	3.26%
Goods for sale permit	Non Taxable	\$154.00	\$158.00	2.60%
Release of Impounded goods - sign	Non Taxable	\$65.00	\$66.00	1.54%
Release of Impounded goods - general goods	Non Taxable	\$123.00	\$124.00	0.81%
Inspection of Animal register not more than two animals	Non Taxable	\$7.60	\$7.70	1.32%
Issue a certificate from domestic animal register, not more than two animals	Non Taxable	\$13.50	\$14.00	3.70%
Street trading delineation marker - each	Non Taxable	\$2.00	\$2.00	0.00%
Street trading delineation marker - installation per premise	Non Taxable	\$50.00	\$50.00	0.00%
<b>Livestock Impoundment Fees</b>				
Impoundment fees (max per head)	Taxable	\$57.00	\$58.00	1.75%
Ranger fee (per hour)	Taxable	\$71.00	\$73.00	2.82%
Feed costs	Taxable	at cost	at cost	
Transport costs	Taxable	at cost	at cost	
RFID tags (per head)	Taxable	\$21.50	\$22.00	2.33%
Use of Council Stock crate (per transport)	Taxable	\$68.00	\$70.00	2.94%
Small cattle up to yearling (per head)	Taxable	\$13.00	\$13.50	3.85%
Grown cattle (per head)	Taxable	\$20.00	\$20.50	2.50%
<b>Domestic Impoundment Fees</b>				
Surrendered Dog Desexed - Outside of the Shire of Campaspe	Taxable	\$460.00	\$460.00	0.00%
Surrendered Dog Non Desexed - Outside Shire of Campaspe	Taxable	\$550.00	\$550.00	0.00%
Surrendered Cat Desexed - Outside of the Shire of Campaspe	Taxable	\$410.00	\$410.00	0.00%
Surrendered Cat Non Desexed - Outside Shire of Campaspe	Taxable	\$505.00	\$505.00	0.00%
<b>Country Fire Authority Act</b>				
Administration fee for failure to comply with a Schedule 15 Fire Prevention Notice	Taxable	\$230.00	\$235.00	2.17%

SHIRE OF CAMPASPE FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Animal and Local Laws services cont.</u></b>				
<b>Campaspe Animal Shelter charges</b>				
<b>Adoption Fees</b>				
A range of fees has been introduced to allow for fees to be reduced if there is an over supply of animals available for adoption.				
Adult dog	Non Taxable	\$300 - \$365	\$305 - \$370	
Senior dog 7 years +	Non Taxable	\$100 - \$185	\$105 - \$190	
Puppy	Non Taxable	\$400 - \$465	\$405 - \$470	
Adult Cat	Non Taxable	\$10 - \$103	\$15 - \$105	
Senior cat 7 years +	Non Taxable	\$10 - \$50	\$10 - \$50	
Kitten	Non Taxable	\$50 - \$165	\$55 - \$170	
<b>Reclaim Fees</b>				
1st day impound	Non Taxable	\$56.00	\$57.00	1.79%
Additional days	Non Taxable	\$34.00	\$35.00	2.94%
<b>Surrender Fees</b>				
Surrender Fees- Canine (within Shire)	Non Taxable	\$46.00	\$47.00	2.17%
Surrender Fees - Feline (within Shire)	Non Taxable	\$25.50	\$26.00	1.96%
<b>Microchip Fee - Impounded animal</b>		\$48.00	\$49.00	2.08%
Microchip Fee - Private animal	Non Taxable	\$32.00	\$33.00	3.13%
<b><u>Building and Planning Fees</u></b>				
<b>Building Approval Fees</b>				
Domestic Works	Taxable	by quotation	by quotation	
Commercial Works	Taxable	by quotation	by quotation	
<b>Other Services</b>				
Non-mandatory inspection and addition re-inspection fees	Taxable	\$236.00	\$245.00	3.81%
Amendment of a domestic building permit	Taxable	\$272.00	\$280.00	2.94%
Amendment of commercial/industrial building permit	Taxable	\$390.00	\$400.00	2.56%
Extension of a current domestic building permit	Taxable	\$318.00	\$325.00	2.20%
Extension of a current commercial/industrial building permit	Taxable	\$318.00	\$325.00	2.20%
Domestic demolition permit Class 1, 2 and 10 buildings	Taxable	\$700.00	\$720.00	2.86%
Commercial/industrial demolition permit (minor)	Taxable	\$700.00	\$720.00	2.86%
Commercial/industrial demolition permit (major)	Taxable	\$1,075.00	\$1,100.00	2.33%
Swimming Pool Report/Audit	Taxable	\$257.00	\$265.00	3.11%
<b>Building Control</b>				
<b>Municipal Building Surveyor (MBS) Approvals</b>				
Occupancy Permits (POPES) free entry events	Taxable	\$350.00	\$360.00	2.86%
Temporary Occupancy Permits (TOP) free entry events (marquees, stages, single structure, multiple by quotation)	Taxable	\$72.00	\$75.00	4.17%
Occupancy Permits (POPES) pay for entry one-off events	Taxable	\$770.00	\$790.00	2.60%
Occupancy Permits (POPES) pay for entry events (3 year permit)	Taxable	\$1,540.00	\$1,580.00	2.60%
Temporary Occupancy Permits (TOP) pay for entry events	Taxable	\$145.00	\$150.00	3.45%
Modification Class 2 - 9	Taxable	\$370.00	\$380.00	2.70%
Owner Builders Defect Report (Sheds & Pools Only)	Taxable	\$475.00	\$485.00	2.11%
Retrieval of Council permit file from archives	Taxable	\$121.00	\$125.00	3.31%
Red Line Plan & Report - liquor licence	Taxable	\$475.00	\$490.00	3.16%
Building over easements	Taxable	\$345.00	\$355.00	2.90%
<b>Hourly rates</b>				
Referrals for reporting authority consents (CFA, heritage, water authority, preparation of protection notices or any other building Notice of Orders - MBS)	Taxable	\$297.00	\$305.00	2.69%
Municipal Building Surveyor - For private or municipal building surveyor duties where there is not any other applicable charge. Note this is not for general advice which remains free of charge.	Taxable	\$297.00	\$305.00	2.69%
<b>Illegal Building Works</b>				
Commercial/Industrial illegal building work or work without a building permit (2 times commercial building approval fee as a minimum)	Taxable	based on value of works	based on value of works	
Domestic illegal building work or work without a building permit (2 times building approval fee as a minimum)	Taxable	based on value of works	based on value of works	

SHIRE OF CAMPASPE FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Building and Planning Fees cont.</u></b>				
<b>Planning</b>				
Extension of time to a permit	Taxable	\$180.00	\$190.00	5.56%
Second extension of time to a permit	Taxable	\$365.00	\$430.00	17.81%
Secondary consent under a permit	Taxable	\$175.00	\$180.00	2.86%
Provision of advice and copies of permit and plans	Taxable	\$140.00	\$145.00	3.57%
<b>Public Notice</b>				
Standard administration fee	Taxable	\$52.00	\$53.00	1.92%
Advertising Signage	Taxable	\$52.00	\$53.00	1.92%
Cost per letter sent	Taxable	\$9.20	\$9.40	2.17%
Newspaper advertisement	Taxable	at cost	at cost	
<b><u>Aged and Disability Services</u></b>				
<b>Seniors Hall Hire</b>				
Seniors Hall Hire Not for profit organisation (Government funded), per hour	Taxable	\$15.50	\$15.50	0.00%
Seniors Hall Hire Community organisation (non Government funding), per hour	Taxable	\$10.25	\$10.25	0.00%
<b>Transport</b>				
Melbourne from all locations (maximum)	Non Taxable	\$120.00	\$120.00	0.00%
Bendigo from all locations (maximum)	Non Taxable	\$60.00	\$60.00	0.00%
Shepparton from all locations (maximum)	Non Taxable	\$50.00	\$50.00	0.00%
Other destinations at cost recovery (depending on length of trip)				
<b><u>Children's Services Fees</u></b>				
<b>Child Care</b>				
Rochester Child Care - daily rate	Non Taxable	\$100.00	\$102.00	2.00%
Campaspe Child Care - daily rate	Non Taxable	\$118.00	\$120.00	1.69%
<b>Preschools</b>				
Enrolment Fee	Taxable	\$27.50	\$28.00	1.82%
<b><u>Library Services Fees</u></b>				
<b>Library fees</b>				
Library bags	Taxable	\$1.20	\$1.20	0.00%
Replacement card	Taxable	\$4.50	\$4.60	2.22%
Item replacement processing charge	Taxable	\$18.00	\$18.00	0.00%
Temporary membership (refundable)	Taxable	\$60.00	\$60.00	0.00%
Bud Earphones	Taxable	\$3.50	\$3.50	0.00%
<b>Photocopying &amp; Printing</b>				
A4 black & white per page	Taxable	\$0.20	\$0.20	0.00%
A3 black & white per page	Taxable	\$0.30	\$0.30	0.00%
A4 colour per page	Taxable	\$0.55	\$0.65	18.18%
A3 colour per page	Taxable	\$0.85	\$1.00	17.65%
<b>Library Fines</b>				
Fine - per item per day	Taxable	\$0.60	\$0.65	8.33%
DVDs - per item per day	Taxable	\$2.70	\$2.80	3.70%
<b>Library Loan Requests</b>				
Inter library loans from public libraries	Taxable	\$4.30	\$4.30	0.00%
Inter library loans from tertiary libraries	Taxable	\$20.00	\$20.00	0.00%



SHIRE OF CAMPASPE FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Library Services Fees cont.</b>				
<b>Hire of library meeting rooms</b>				
Commercial operator, per hour	Taxable	\$40.00	\$41.00	2.50%
Not for profit organisation (Government funded), per hour	Taxable	\$18.00	\$18.50	2.78%
Community organisation (non Government funding), per hour	Taxable	\$12.50	\$12.80	2.40%
After hours bookings access card (refundable)	Taxable	\$30.00	\$30.00	0.00%
<b>Waste Services</b>				
<b>Clean Tyres - disposal</b>				
Car	Taxable	\$4.00	\$4.00	0.00%
Light Truck	Taxable	\$7.00	\$7.00	0.00%
Truck	Taxable	\$14.00	\$15.00	7.14%
Super Single	Taxable	\$30.00	\$30.00	0.00%
Tractor small (up to 1.0 metre diameter)	Taxable	\$85.00	\$85.00	0.00%
Tractor Large (1.0 - 2.0 metres diameter)	Taxable	\$140.00	\$140.00	0.00%
Motorcycle	Taxable	\$4.00	\$4.00	0.00%
Earthmover small (up to 1.0 metre diameter)	Taxable	\$120.00	\$120.00	0.00%
Earthmover medium (up to 1.0 - 1.5 metres diameter)	Taxable	\$220.00	\$220.00	0.00%
Earthmover large (up to 1.5 - 2 metres diameter)	Taxable	\$430.00	\$440.00	2.33%
<b>Contaminated Tyres (dirt and/or rock inside tyre) disposal</b>				
Car	Taxable	\$11.00	\$12.00	9.09%
Light Truck	Taxable	\$23.00	\$24.00	4.35%
Truck	Taxable	\$46.00	\$48.00	4.35%
Super Single	Taxable	\$92.00	\$95.00	3.26%
Tractor small (up to 1.0 metre diameter)	Taxable	\$285.00	\$168.00	(41.05%)
Tractor Large (1.0 - 2.0 metres diameter)	Taxable	\$475.00	\$280.00	(41.05%)
Motorcycle	Taxable	\$8.00	\$9.00	12.50%
Earthmover small (up to 1.0 metre diameter)	Taxable	\$400.00	\$240.00	(40.00%)
Earthmover medium (up to 1.0 - 1.5 metres diameter)	Taxable	\$730.00	\$437.00	(40.14%)
Earthmover large (up to 1.5 - 2 metres diameter)	Taxable	\$1,460.00	\$875.00	(40.07%)
<b>Transfer station fees</b>				
Transfer station charges - per cubic metre (general waste)	Taxable	\$39.00	\$40.00	2.56%
Transfer station charges - per cubic metre (garden organic waste)	Taxable	\$17.00	\$18.00	5.88%
Refrigerators , Air Conditioners - degassing charge	Taxable	\$19.00	\$19.00	0.00%
Mattresses - single	Taxable	\$12.00	\$13.00	8.33%
Mattresses - double, queen, king	Taxable	\$17.00	\$18.00	5.88%
Clean fill soil - per cubic metre (Echuca and Mt Scobie only)	Taxable	\$20.00	\$20.00	0.00%
Concrete/brick tipping per cubic metre (Echuca and Mt Scobie only)	Taxable	\$25.00	\$25.00	0.00%
Gas bottles (household up to 9kgs) and fire extinguishers	Taxable	\$5.00	\$5.00	0.00%
<b>Kerbside Waste, Recycling, Food and Garden Services</b>				
<b>Waste Services</b>				
Residential - per year - 80 litre 1 bin - <b>without</b> food and garden bin	Non Taxable	\$230.00	\$230.00	0.00%
Residential - per year - 80 litre 1 bin - <b>with</b> food and garden bin	Non Taxable	\$180.00	\$165.00	(8.33%)
Rural - per year - 80 litre 1 bin - food and garden bin <b>not available</b>	Non Taxable	\$199.00	\$199.00	0.00%
Residential - per year - 140 litre 1 bin - <b>without</b> food and garden bin	Non Taxable	\$290.00	\$290.00	0.00%
Residential - per year - 140 litre 1 bin - <b>with</b> food and garden bin	Non Taxable	\$225.00	\$225.00	0.00%
Rural - per year - 140 litre 1 bin - food and garden bin <b>not available</b>	Non Taxable	\$250.00	\$250.00	0.00%
Residential - per year - 240 litre 1 bin (6 or more in the family) - <b>without</b> food and garden bin	Non Taxable	\$482.00	\$482.00	0.00%
Residential - per year - 240 litre 1 bin (6 or more in the family) - <b>with</b> food and garden bin	Non Taxable	\$400.00	\$400.00	0.00%
Rural - per year - 240 litre 1 bin - food and garden bin <b>not available</b>	Non Taxable	\$422.00	\$422.00	0.00%
Residential - per year - 240 litre 1 bin (medical condition) - <b>without</b> food and garden bin	Non Taxable	\$290.00	\$290.00	0.00%
Residential - per year - 240 litre 1 bin (medical condition) - <b>with</b> food and garden bin	Non Taxable	\$225.00	\$225.00	0.00%
Commercial/Industrial - per year - 80 litre	Taxable	\$219.00	\$219.00	0.00%
Commercial/Industrial - per year - 140 litre	Taxable	\$275.00	\$275.00	0.00%
Commercial/Industrial - per year - 240 litre	Taxable	\$464.00	\$464.00	0.00%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Waste Services cont.</b>				
<b>Recycling Services</b>				
Residential - per year - 140 litre (elderly residents & units/flats)	Non Taxable	\$61.50	\$61.50	0.00%
Residential - per year - 240 litre	Non Taxable	\$61.50	\$61.50	0.00%
Residential - per year - 360 litre	Non Taxable	\$61.50	\$61.50	0.00%
Commercial/Industrial - per year - 240 litre	Taxable	\$67.65	\$67.65	0.00%
Commercial/Industrial - per year - 360 litre	Taxable	\$67.65	\$67.65	0.00%
<b>Food and Garden Waste Service</b>				
Food and Garden Waste Residential - 240 litre	Non Taxable	\$55.00	\$55.00	0.00%
Food and Garden Waste Commercial - 240 litre	Taxable	\$60.50	\$60.50	0.00%
<b>Health Services</b>				
<b>Registered Food Premises fees</b>				
<b>Food Premises</b>				
Class 1 - Premises serving high risk foods to high risk customers including hospitals, childcare centres and aged care facilities	Taxable	\$488.00	\$500.00	2.46%
Class 2A - Premises that are preparing high risk foods and require a third party audit such as manufacturers	Taxable	\$488.00	\$500.00	2.46%
Class 2B - Premises preparing and serving high risk foods including cafes, restaurants	Taxable	\$557.00	\$570.00	2.33%
Class 2C - Premises preparing and serving high risk foods on a reduced scale such motels with cooked breakfasts	Taxable	\$381.00	\$390.00	2.36%
Class 2D - Community groups serving high risk foods	Taxable	\$69.00	\$70.00	1.45%
Class 2E - Businesses preparing and serving high risk foods from a temporary food premises and that already have a fixed registration	Taxable	\$69.00	\$70.00	1.45%
Class 3A - Premises that are preparing and serving medium risk foods, high risk pre-packaged foods or low risk unpackaged foods including wineries, water carters and service stations	Taxable	\$340.00	\$347.00	2.06%
Class 3B - Premises that are serving high risk pre-packaged foods or low risk unpackaged foods on a reduced scale such as motels serving continental breakfasts	Taxable	\$240.00	\$245.00	2.08%
Class 3C- Community groups serving high risk pre-packaged foods and low risk unpackaged foods	Taxable	\$69.00	\$70.00	1.45%
Class 3D - Businesses preparing and serving high risk pre-packaged foods or low risk unpackaged foods from a temporary food premises and that already have a fixed registration	Taxable	\$69.00	\$70.00	1.45%
Food Act transfers - change of ownership of premises registered under the Food Act	Taxable	\$242.00	\$248.00	2.48%
1st additional inspection of non compliant class 1 & 2 premises	Taxable	\$150.00	\$150.00	0.00%
2nd additional inspection of non compliant class 1 & 2 premises	Taxable	\$187.50	\$187.50	0.00%
3rd additional inspection of non compliant class 1 & 2 premises	Taxable	\$225.00	\$225.00	0.00%
4th additional inspection of non compliant class 1 & 2 premises	Taxable	\$262.50	\$262.50	0.00%
1st additional inspection of non compliant class 3 premises	Taxable	\$112.00	\$112.00	0.00%
2nd additional inspection of non compliant class 3 premises	Taxable	\$140.00	\$140.00	0.00%
3rd additional inspection of non compliant class 3 premises	Taxable	\$168.00	\$168.00	0.00%
4th additional inspection of non compliant class 3 premises	Taxable	\$196.00	\$196.00	0.00%
Late registration renewal administration charge - charged to premises that have not renewed their registration by the due date and have received at least 1 reminder for application	Taxable	\$117.00	\$120.00	2.56%
Additional Food Samples -charged to premises following 2 failed food samples when further samples are required	Taxable	\$130.00	\$133.00	2.31%
<b>New Food Business Fee - annual registration fee plus 50%</b>				
Inspection report request (outside registered premises)	Taxable	\$164.00	\$168.00	2.44%
<b>Other Health Act Registration fees</b>				
Accommodation premises -large - fee for accommodation premises that have more than 5 bedrooms such as hotels, motels	Taxable	\$270.00	\$276.00	2.22%
Accommodation premises - small - fee for accommodation premises that have less than 5 bedrooms such as bed & breakfast	Taxable	\$175.00	\$179.00	2.29%
Health Act premises (tattooist, hairdressers, skin penetration, swimming pools)	Taxable	\$150.00	\$153.00	2.00%
Health Act premises Transfer - change of ownership of a registered premises under the Public Health and Wellbeing Act	Taxable	\$73.00	\$74.00	1.37%
Accommodation Transfer - change of ownership of an accommodation premises under the Public Health and Wellbeing Act	Taxable	\$169.00	\$173.00	2.37%
Building referral report	Taxable	\$67.00	\$68.00	1.49%
Building referral inspection	Taxable	\$136.00	\$139.00	2.21%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Health Services cont.</u></b>				
<b>Immunisation Services</b>				
FluQuadri, Afluria (Influenza)	Taxable	\$30.00	\$30.00	0.00%
IPV Ipol (Polio)	Taxable	\$72.00	\$72.00	0.00%
Varilrix (Chicken Pox)	Taxable	\$78.00	\$78.00	0.00%
Havrix (Hepatitis A)	Taxable	\$86.00	\$88.00	2.33%
Engerix (Hepatitis B)	Taxable	\$39.00	\$39.00	0.00%
Twinrix (Hepatitis A/B)	Taxable	\$96.00	\$98.00	2.08%
Boostrix (Diphtheria, tetanus, pertussis)	Taxable	\$51.00	\$51.00	0.00%
Priorix (Measles, Mumps, Rubella)	Taxable	\$51.00	\$51.00	0.00%
Menactra (Adult Meningococcal)	Taxable	\$102.00	\$102.00	0.00%
Gardasil 9 (Human Papilloma Virus - HPV)	Taxable	\$213.00	\$213.00	0.00%
Bexsero (Meningococcal B childhood)	Taxable		\$135.00	
<b><u>Quarries</u></b>				
<b>Mt Scobie Quarry (price per tonne)</b>				
75mm road base	Taxable	\$12.50	\$12.90	3.20%
40mm road base	Taxable	\$16.00	\$16.50	3.13%
20mm road base	Taxable	\$17.50	\$18.10	3.43%
16mm road base	Taxable	\$20.00	\$20.50	2.50%
200mm road base	Taxable		\$12.90	
Spalls	Taxable	\$17.00	\$17.50	2.94%
40mm crushed rock	Taxable	\$15.50	\$16.00	3.23%
20mm crushed rock	Taxable	\$15.50	\$16.00	3.23%
Filling	Taxable	\$10.50	\$10.90	3.81%
20mm scalping's	Taxable	\$11.00	\$11.40	3.64%
Receipt of clean waste concrete	Taxable	\$21.00	\$21.70	3.33%
<b>Crushed concrete resale (price per tonne)</b>				
40mm Crushed Concrete	Taxable	\$22.00	\$22.70	3.18%
20mm Crushed Concrete	Taxable	\$22.00	\$22.70	3.18%
Weighing fee	Taxable	\$13.50	\$14.00	3.70%
<b>Nanneella Quarry (price per tonne)</b>				
40mm class 4 road base	Taxable	\$17.50	\$18.10	3.43%
20mm class 4 road base	Taxable	\$18.00	\$18.60	3.33%
75mm road base	Taxable	\$15.50	\$16.00	3.23%
40mm road base	Taxable	\$17.00	\$17.60	3.53%
30mm road base	Taxable	\$18.00	\$18.30	1.67%
20mm road base	Taxable	\$17.50	\$18.10	3.43%
16mm road base	Taxable	\$21.50	\$22.10	2.79%
40mm crushed rock	Taxable	\$16.50	\$17.00	3.03%
20mm crushed rock	Taxable	\$16.50	\$11.90	(27.88%)
Filling/uncrushed	Taxable	\$11.50	\$12.40	7.83%
20mm scalping's	Taxable	\$12.00	\$11.40	(5.00%)
Weighing fee	Taxable	\$13.50	\$14.00	3.70%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Quarries cont.</b>				
<b>Gravel Pits (price per tonne)</b>				
65mm crushed rock	Taxable	\$16.00	\$16.50	3.13%
40mm crushed rock	Taxable	\$16.50	\$17.00	3.03%
20mm crushed rock	Taxable	\$17.00	\$17.60	3.53%
150mm spalls	Taxable	\$11.50	\$11.90	3.48%
Cartage - Cost recovery, based on a per kilometre rate charged by external contractors.		Per kilometre rate	Per kilometre rate	
<b>Commercial Operations</b>				
<b>Echuca Holiday Park</b>				
<b>Dynamic pricing will be applied to fees at the Echuca Holiday Park for the 2021-22 budget year. Dynamic pricing allows prices to move within a range depending on occupancy levels on a given day.</b>				
<b>Premium Season</b>	<b>Date From</b>	<b>Date To</b>		
Melbourne Cup	29/10/2021	2/11/2021		
Xmas School Holidays - Peak	26/12/2021	8/01/2022		
Labour Day Long Weekend	11/03/2022	13/03/2022		
Easter Weekend	14/04/2022	18/04/2022		
<b>High Season</b>	<b>Date From</b>	<b>Date To</b>		
Blues Festival	22/07/2021	25/07/2021		
Sep/Oct School Holidays	17/09/2021	2/10/2021		
January School Holidays incl Australia Day	9/01/2022	29/01/2022		
Riverboat Music Festival	18/02/2022	20/02/2022		
Easter Holidays & ANZAC	8/04/2022	13/04/2022		
Easter Holidays & ANZAC	19/04/2022	23/04/2022		
Queens Birthday Long Weekend	10/06/2022	12/06/2022		
<b>MID Season (but High Season pricing)</b>	<b>Date From</b>	<b>Date To</b>		
Mid (Same rates as High)	1/09/2021	16/09/2021		
Mid (Same rates as High)	3/10/2021	28/10/2021		
Mid (Same rates as High)	3/11/2021	30/11/2021		
Mid (Same rates as High)	14/03/2022	7/04/2022		
<b>Low Season</b>	<b>Date From</b>	<b>Date To</b>		
Low Season	1/07/2021	21/07/2021		
Low Season	26/07/2021	31/08/2021		
Low Season	1/12/2021	25/12/2021		
Low Season	30/01/2022	11/02/2022		
Low Season	14/02/2022	17/02/2022		
Low Season	21/02/2022	10/03/2022		
Low Season	24/04/2022	9/06/2022		
Low Season	13/06/2022	30/06/2022		
<b>Southern 80 - Rates as per table below</b>	<b>Date From</b>	<b>Date To</b>		
Southern 80	11/02/2022	13/02/2022		
<b>All seasonal dates listed above are inclusive</b>				
Redwood Cabin				
- Premium - per night			\$230- \$276	
- Premium - per week			\$1,610 - \$1,932	
- High - per night	Taxable	\$230 - \$276	\$165 - \$198	
- High - per week	Taxable	\$1,610 - \$1,932	\$990 - \$1188	
- Mid - per night	Taxable	\$165 - \$182	\$165 - \$182	
- Mid - per week	Taxable	\$990 - \$1,089	\$990 - \$1,089	
- Low - per night	Taxable	\$125 - \$138	\$125 - \$137	
- Low - per week	Taxable	\$750 - \$825	\$750 - \$825	
-High/Mid Friday and Saturdays per night	Taxable	\$210 - \$231	\$210 - \$231	
- Low Friday & Saturdays per night	Taxable	\$143 - \$157	\$143 - \$157	
Boronia / Waratah Cabin				
- Premium - per night	Taxable		\$215 - \$258	
- Premium - per week	Taxable		\$1,505 - \$1,806	
- High - per night	Taxable	\$215 - \$258	\$160 - \$192	
- High - per week	Taxable	\$1,505 - \$1,806	\$960 - \$1152	
- Mid - per night	Taxable	\$160 - \$176	\$160 - \$176	
- Mid - per week	Taxable	\$960 - \$1,056	\$960 - \$1,056	
- Low - per night	Taxable	\$120 - \$132	\$120 - \$132	
- Low - per week	Taxable	\$720 - \$792	\$720 - \$792	
- High/Mid season Friday and Saturdays per night	Taxable	\$205 - \$226	\$205 - \$226	
- Low Friday & Saturdays per night	Taxable	\$138 - \$152	\$138 - \$152	

# Budget 2020-21

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Echuca Holiday Park cont.</u></b>				
<b>Acacia / Banksia Cabin</b>				
- Premium - per night	Taxable		\$210 - \$252	
- Premium - per week	Taxable		\$1,470 - \$1,764	
- High - per night	Taxable	\$210 - \$252	\$155 - \$186	
- High - per week	Taxable	\$1,470 - \$1,764	\$930 - \$1116	
- Mid - per night	Taxable	\$155 - \$171	\$155 - \$171	
- Mid - per week	Taxable	\$930 - \$1,023	\$930 - \$1,023	
- Low - per night	Taxable	\$115 - \$127	\$115 - \$127	
- Low - per week	Taxable	\$690 - \$759	\$690 - \$759	
- High/Mid season Friday and Saturdays per night	Taxable	\$199 - \$219	\$199 - \$219	
- Low Friday & Saturdays per night	Taxable	\$133 - \$146	\$133 - \$146	
<b>Acom Cabin</b>				
- Premium - per night	Taxable		\$185 - \$222	
- Premium - per week	Taxable		\$1,295 - \$1,554	
- High - per night	Taxable	\$185 - \$222	\$140 - \$168	
- High - per week	Taxable	\$1,295 - \$1,554	\$840 - \$9008	
- Mid - per night	Taxable	\$140 - \$154	\$140 - \$154	
- Mid - per week	Taxable	\$840 - \$924	\$840 - \$924	
- Low - per night	Taxable	\$110 - \$121	\$110 - \$121	
- Low - per week	Taxable	\$660 - \$726	\$660 - \$726	
- Mid season Friday and Saturdays per night	Taxable	\$173 - \$190	\$173 - \$190	
- Low Friday & Saturdays per night	Taxable	\$128 - \$141	\$128 - \$141	
<b>Standard Cabin</b>				
- Premium - per night	Taxable		\$165 - \$198	
- Premium - per week	Taxable		\$1,155 - \$1,386	
- High - per night	Taxable	\$165 - \$198	\$115 - \$138	
- High - per week	Taxable	\$1,155 - \$1,386	\$690 - \$828	
- Mid - per night	Taxable	\$115 - \$127	\$115 - \$127	
- Mid - per week	Taxable	\$690 - \$759	\$690 - \$759	
- Low - per night	Taxable	\$97 - \$107	\$97 - \$107	
- Low - per week	Taxable	\$582 - \$640	\$582 - \$640	
- Mid season Friday and Saturdays per night	Taxable	\$147 - \$162	\$147 - \$162	
- Low Friday & Saturdays per night	Taxable	\$118 - \$130	\$118 - \$130	
<b>Extra Adult (from 16 years) Cabin</b>				
- Premium - per night	Taxable		\$20.00	
- Premium - per week	Taxable		\$140.00	
- High - per night	Taxable	\$20.00	\$20.00	0.00%
- High - per week	Taxable	\$140.00	\$120.00	(14.29%)
- Mid - per night	Taxable	\$20.00	\$20.00	0.00%
- Mid - per week	Taxable	\$120.00	\$120.00	0.00%
- Low - per night	Taxable	\$20.00	\$20.00	0.00%
- Low - per week	Taxable	\$120.00	\$120.00	0.00%
<b>Extra Child (4-15 years inclusive) Cabins</b>				
- Premium - per night	Taxable		\$15.00	
- Premium - per week	Taxable		\$105.00	
- High - per night	Taxable		\$15.00	
- High - per week	Taxable		\$90.00	
- Mid - per night	Taxable		\$15.00	
- Mid - per week	Taxable		\$90.00	
- Low - per night	Taxable		\$15.00	
- Low - per week	Taxable		\$90.00	
<b>Powered Sites</b>				
- Premium - per night	Taxable		\$63 - \$76	
- Premium - per week	Taxable		\$441 - \$529	
- High - per night	Taxable	\$61 - \$73	\$45 - \$54	
- High - per week	Taxable	\$427 - \$512	\$270 - \$324	
- Mid - per night	Taxable	\$45 - \$50	\$45 - \$50	
- Mid - per week	Taxable	\$270 - \$297	\$270 - \$297	
- Low - per night	Taxable	\$35 - \$39	\$35 - \$39	
- Low - per week	Taxable	\$210 - \$231	\$210 - \$231	
<b>Unpowered Tent Sites</b>				
- Premium - per night	Taxable		\$55 - \$66	
- Premium - per week	Taxable		\$385 - \$462	
- High - per night	Taxable	\$55.00	\$40 - \$48	
- High - per week	Taxable	\$385.00	\$240 - \$288	
- Mid - per night	Taxable	\$40.00	\$40 - \$44	
- Mid - per week	Taxable	\$240.00	\$240 - \$264	
- Low - per night	Taxable	\$28.00	\$28 - \$31	
- Low - per week	Taxable	\$168.00	\$168 - \$185	

# Budget 2020-21

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Echuca Holiday Park cont.</u></b>				
Extra Adult (from 16 years) powered site				
- Premium - per night	Taxable		\$15.00	
- Premium - per week	Taxable		\$105.00	
- High - per night	Taxable	\$15.00	\$15.00	0.00%
- High - per week	Taxable	\$105.00	\$90.00	(14.29%)
- Mid - per night	Taxable	\$15.00	\$15.00	0.00%
- Mid - per week	Taxable	\$90.00	\$90.00	0.00%
- Low - per night	Taxable	\$15.00	\$15.00	0.00%
- Low - per week	Taxable	\$90.00	\$90.00	0.00%
Extra Child (4-15 years inclusive) powered sites				
- Premium - per night	Taxable		\$10.00	
- Premium - per week	Taxable		\$70.00	
- High - per night	Taxable	\$10.00	\$10.00	0.00%
- High - per week	Taxable	\$70.00	\$60.00	(14.29%)
- Mid - per night	Taxable	\$10.00	\$10.00	0.00%
- Mid - per week	Taxable	\$60.00	\$60.00	0.00%
- Low - per night	Taxable	\$10.00	\$10.00	0.00%
- Low - per week	Taxable	\$60.00	\$60.00	0.00%
Additional fee for single night booking	Taxable	\$15.00	\$15.00	0.00%
Applicable discount for relevant Caravan Park Membership		10%	10%	0.00%
Applicable discount for registered groups		10%	10%	0.00%
Applicable discount for Senior card holders		10%	10%	0.00%
Annual Sites - Option 1 (max 130 days, no more than 60 days consecutive)	Taxable	\$5,600.00	\$5,745.00	2.59%
Annual Sites - Option 2 (max 180 days, no more than 60 days consecutive)	Taxable	\$6,970.00	\$7,144.00	2.50%
Permanents - one person weekly	Taxable	\$101.00	\$103.00	1.98%
Permanents - two people weekly	Taxable	\$120.00	\$122.00	1.67%
<b>Other fees</b>				
Late check out fee - Sites till 4pm	Taxable	\$15.00	\$15.00	0.00%
Late check out fee - cabins till 4pm	Taxable	\$50.00	\$50.00	0.00%
Dump point fee	Taxable	\$22.50	\$22.50	0.00%
<b>Southern 80 - cabin per night</b>				
Redwood Cabin	Taxable	\$235.00	\$230.00	(2.13%)
Boronia/ Waratah Cabin	Taxable	\$220.00	\$215.00	(2.27%)
Acacia/ Banksia Cabin	Taxable	\$215.00	\$210.00	(2.33%)
Acom Cabin	Taxable	\$190.00	\$185.00	(2.63%)
Standard Cabin	Taxable	\$170.00	\$165.00	(2.94%)
<b>Southern 80 cabin fees (extra person rate)</b>				
- Adult	Taxable	\$55.00	\$55.00	0.00%
- Child	Taxable	\$24.00	\$24.00	0.00%
<b><u>Echuca and District Livestock Exchange</u></b>				
Truck Wash Per Minute	Taxable	\$1.40	\$1.40	0.00%
<b>Yard Dues (per head)</b>				
Cattle	Taxable	\$12.80	\$13.20	3.12%
Cattle <\$150 including no sale stock	Taxable	\$5.70	\$5.85	2.63%
Dairy cattle	Taxable	\$12.80	\$13.20	3.12%
Bulls	Taxable	\$18.00	\$18.50	2.78%
Cow and calf (Sold as one unit)	Taxable	\$14.80	\$15.25	3.04%
Horses - all horse sold or not sold	Taxable	\$21.50	\$21.50	0.00%
Cattle sales per agent per sale	Taxable	\$280.00	\$290.00	3.57%
Horse sales per agent per sale	Taxable	\$480.00	\$490.00	2.08%
Single sale auction day usage	Taxable	\$480.00	\$490.00	2.08%
Agent Selling Late Fee	Taxable	\$200.00	\$205.00	2.50%
Cattle transient fee per head (per day) plus feeding (notified)	Taxable	\$4.50	\$4.50	0.00%
Cattle transient fee per head (per day) plus feeding (unnotified)	Taxable	\$6.50	\$6.50	0.00%
Horse transient fee plus feeding	Taxable	\$25.00	\$25.00	0.00%
Horse transient fee notified (inclusion in horse sale) plus feeding	Taxable	\$4.50	\$4.50	0.00%
RFID tags issued post sale (per tag)	Taxable	\$50.00	\$50.00	0.00%
RFID tags (per head)	Taxable	\$21.00	\$21.00	0.00%
Office rental (per annum)	Taxable	\$1,590.00	\$1,630.00	2.52%
National vendor declaration - per declaration	Taxable	\$0.30	\$0.30	0.00%
Signage - 2900mm x 1200mm	Taxable	\$1,500.00	\$1,500.00	0.00%
Scanning Fee	Taxable	\$2.90	\$2.95	1.72%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase

# Budget 2020-21

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Sporting and Recreation Reserves fees</b>				
<b>Sporting Reserve Charges</b>				
Note - Fees for individual clubs who utilise Victoria Park, Kyabram Recreation Reserve and Echuca South Recreation reserve are based Policy 133 Fees & Charges and the service agreements in place. Fees are subject to the usage data provided by users.				
Reserve Hire per Day	Taxable	\$480.00	\$490.00	2.08%
Reserve Hire per Hour	Taxable	\$44.00	\$45.00	2.27%
Per Court Hire per hour	Taxable	\$25.00	\$25.50	2.00%
Key Deposit	Taxable	\$25.00	\$25.00	0.00%
Wilf Cox Pavilion Hire per Hour (up to 2 hours)	Taxable	\$50.00	\$50.00	0.00%
Wilf Cox Pavilion Function Hire (2 hrs or more)	Taxable	\$405.00	\$415.00	2.47%
<b>Echuca South Recreation Reserve</b>				
Reserve Hire per Day	Taxable	\$340.00	\$348.50	2.50%
Reserve Hire per Hour	Taxable	\$44.00	\$45.00	2.27%
Clubroom & Kitchen Hire per Hour	Taxable	\$23.50	\$24.00	2.13%
Per Court Hire per hour	Taxable	\$25.00	\$25.50	2.00%
Key Deposit		\$25.00	\$25.00	0.00%
<b>Echuca South Netball (EDNA)</b>				
Court Hire per hour	Taxable	\$25.00	\$25.50	2.00%
Clubroom Hire per hour	Taxable	\$23.50	\$24.00	2.13%
Key Deposit		\$25.00	\$25.00	0.00%
<b>Victoria Park Recreation Reserve</b>				
Reserve - hire per day	Taxable	\$480.00	\$490.00	2.08%
Reserve - hire per hour	Taxable	\$44.00	\$45.00	2.27%
Hire - per court per hour	Taxable	\$25.00	\$25.50	2.00%
Key deposit		\$25.00	\$25.00	0.00%



# Budget 2020-21

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Stadiums Fees</b>				
<b>Echuca Stadium</b>				
Multi Purpose Room per hour	Taxable	\$20.00	\$20.50	2.50%
Court Hire - per hour - per court	Taxable	\$29.00	\$29.50	1.72%
Casual Sessions - per session - per person (Stadium Facilitated Activation)	Taxable	\$5.00	\$5.00	0.00%
Casual Sessions - per family - 2 adults and 2 children - per session (Stadium Facilitated Activation)	Taxable	\$10.50	\$11.00	4.76%
Stadium Sports Programs per person - per session (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Programs - registration per person - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Program - registration per team - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$45.00	\$46.00	2.22%
Exhibitions and Special Events (per day)	Taxable	\$1,105.00	\$1,130.00	2.26%
Bond	Non Taxable	\$155.00	\$155.00	0.00%
<b>Kyabram Sports and Entertainment Centre</b>				
Multi Purpose Room per hour	Taxable	\$20.00	\$20.50	2.50%
Exhibitions and Special Events (per day)	Taxable	\$685.00	\$700.00	2.19%
Casual Sessions - per session	Taxable	\$5.00	\$5.00	0.00%
Casual Sessions - per family - 2 adults and 2 children - per session (Stadium Facilitated Activation)	Taxable	\$10.50	\$11.00	4.76%
Stadium Sports Programs per person - per session (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Programs - registration per person - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Program - registration per team - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$45.00	\$46.00	2.22%
Court Hire - per hour - per court	Taxable	\$29.00	\$29.50	1.72%
Bond	Non Taxable	\$155.00	\$155.00	0.00%
<b>Tongala Stadium</b>				
Exhibitions and Special Events (per day)	Taxable	\$670.00	\$670.00	0.00%
Court hire per hour	Taxable	\$29.00	\$29.50	1.72%
Squash court hire per hour	Taxable	\$13.50	\$14.00	3.70%
Casual Sessions - per person (Stadium Facilitated Activation)	Taxable	\$5.00	\$5.00	0.00%
Casual Sessions - per family - 2 adults and 2 children (Stadium Facilitated Activation)	Taxable	\$10.50	\$11.00	4.76%
Stadium Sports Programs per person - per session (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Programs - registration per person - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$5.00	\$5.00	0.00%
Stadium Sports Program - registration per team - per season (Stadium Facilitated Specific Sports Activation)	Taxable	\$45.00	\$46.00	2.22%
Bond	Non Taxable	\$155.00	\$155.00	0.00%
Key deposit	Non Taxable	\$25.00	\$25.00	0.00%
<b>Shire Halls and Theatres</b>				
<b>Rochester and Tongala Halls</b>				
Functions (with alcohol) e.g. weddings, balls				
Bond	Non Taxable	\$410.00	\$420.00	2.44%
Social events (without alcohol) e.g. Concerts, plays, luncheons, bazaars, elections				
Bond	Non Taxable	\$185.00	\$190.00	2.70%
<b>Casual Use</b>				
Charge per hour	Taxable	\$15 per hour, to a maximum of \$180 per 24 hour period	\$15 per hour, to a maximum of \$185 per 24 hour period	
Hire of kitchen per use - additional charge	Taxable	\$25.00	\$30.00	20.00%
Hall hire insurance (public liability if customer does not have current public liability certificate)	Taxable	\$25.00	\$25.00	0.00%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Paramount Theatre</u></b>				
For further detail refer to Schedule of Fees listed in the Hire Agreement 2020/21. Note the fees/charges listed below do not include the fees/charges by Southern Star Enterprises Pty Ltd.				
Standard full day hire - minimum of 6 hours, maximum of 12.	Taxable	\$1,227.00	\$1,251.00	1.96%
Standard half day hire - minimum of 4 hours up to 6 hours.	Taxable	\$737.00	\$751.00	1.90%
Standard second and additional performances on same day.	Taxable	\$371.00	\$378.00	1.89%
Standard hourly hire rate after 12 hours.	Taxable	\$155.00	\$158.00	1.94%
Standard layover, per day.	Taxable	\$371.00	\$378.00	1.89%
Standard non-refundable booking fee	Taxable	\$361.00	\$368.00	1.94%
Community full day hire - minimum of 6 hours, maximum of 12.	Taxable	\$624.00	\$636.00	1.92%
Community half day hire - minimum of 4 hours up to 6 hours.	Taxable	\$376.00	\$383.00	1.86%
Community second and additional performances on same day.	Taxable	\$191.00	\$194.00	1.57%
Community hourly hire rate after 12 hours.	Taxable	\$81.00	\$82.00	1.23%
Community layover, per day.	Taxable	\$190.00	\$193.00	1.58%
Community non-refundable deposit	Taxable	\$155.00	\$158.00	1.94%
<b><u>Miscellaneous Fees and Charges</u></b>				
Echuca CBD Flagpole Hire	Taxable	\$340.00	\$340.00	0.00%
<b><u>Longitudinal Assets in Road Reserves</u></b>				
1. Establishment Fees	Taxable	\$2,000.00	\$2,000.00	0.00%
2. Annual Fees - per kilometre for stock & domestic and irrigation	Taxable	\$200.00	\$200.00	0.00%
<b><u>Freedom of Information (FOI)</u></b>				
Photocopying (other than Black and White) per A4 sheet - FOI requests only			\$0.10	
Additional access charge may apply in accordance with Section 22 of the Freedom of Information Act and the Freedom of Information (Access Charges) Regulations 2014			On Quote	
<b><u>Community Lease Agreements for Council Properties</u></b>				
Minimum rental (Peppercorn) charge per annum from	Taxable	\$100.00	\$100.00	0.00%
<b><u>Casual Hire Fees</u></b>				
Facility hire 1 to 3 days (per period)	Taxable	\$5.00	\$5.00	0.00%
Facility hire 4 to 7 days	Taxable	\$10.00	\$10.00	0.00%
Facility hire 7 to 14 day	Taxable	\$15.00	\$15.00	0.00%
Facility hire 14 to 21 days	Taxable	\$20.00	\$20.00	0.00%
Facility hire up to 3 months	Taxable	\$25.00	\$25.00	0.00%
Facility hire 3 months and over - licence agreement to be negotiated with Council	Taxable	to be negotiated with Council	to be negotiated with Council	
<b><u>Public Liability Insurance</u></b>				
Facility Hirers insurance per booking	Taxable	\$25.00	\$25.00	0.00%
Council performers per booking	Taxable	\$25.00	\$25.00	0.00%
Council tutors and instructors per booking	Taxable	\$110.00	\$110.00	0.00%
Artists in council studios per booking	Taxable	\$110.00	\$110.00	0.00%
<b><u>Aquatic Services</u></b>				
<b><u>Echuca War Memorial Aquatic Centre</u></b>				
<b><u>Casual Fees</u></b>				
Pool Adult	Taxable	\$7.00	\$7.10	1.43%
Pool Adult (concession)	Taxable	\$5.80	\$5.90	1.72%
Pool Child (over 4 years)	Taxable	\$5.00	\$5.10	2.00%
Pool Family	Taxable	\$18.50	\$19.00	2.70%
Swim/Steam	Taxable	\$9.50	\$9.90	4.21%
Steam Casual Upgrade	Taxable	\$3.60	\$2.80	(22.22%)
10 visit Adult Pool	Taxable	\$56.00	\$56.80	1.43%
10 visit Junior Pool	Taxable	\$40.00	\$40.80	2.00%
Carnival Half day (up to 3 hours)	Taxable	\$585.00	\$600.00	2.56%
Carnival Full Day (from 4 to 6hours)	Taxable	\$795.00	\$820.00	3.14%

# Budget 2020-21

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Aquatic Services cont.</u></b>				
<b>Memberships (Fortnightly direct debit)</b>		<b>Fortnightly</b>	<b>Fortnightly</b>	
Gold Adult	Taxable	\$42.50	\$43.50	2.35%
Gold Adult Concession	Taxable	\$36.20	\$37.20	2.76%
Corporate Gold Adult	Taxable	\$36.20	\$37.20	2.76%
Family Gold	Taxable	\$83.50	\$85.50	2.40%
Family Gold Concession	Taxable	\$71.50	\$71.50	0.00%
Pool Adult	Taxable	\$24.50	\$25.20	2.86%
Pool Adult Concession	Taxable	\$21.00	\$21.50	2.38%
Corporate Pool Adult	Taxable	\$21.00	\$21.50	2.38%
Family Pool	Taxable	\$47.00	\$48.00	2.13%
Family Pool Concession	Taxable	\$40.00	\$41.00	2.50%
		<b>As specified</b>	<b>As specified</b>	
<b>Other Pool Hire Fees</b>				
Group Swim Individual Entry (+ Lane Hire if requiring exclusive use of space)	Taxable	\$3.70	\$3.80	2.70%
Lane Hire per hr General (+ Group Swim Entry for non-members - Max 15 per lane)	Taxable	\$38.00	\$39.00	2.63%
School Learn To Swim 30 Minute session per school child	Non Taxable	\$5.65	\$5.80	2.65%
School Learn To Swim 60 Minute session per school child	Non Taxable	\$8.90	\$11.60	30.34%
LTS Group lesson - per lesson	Non Taxable	\$16.00	\$16.30	1.88%
LTS Private One Lesson (per lesson)	Non Taxable	\$43.50	\$44.40	2.07%
LTS Junior Development Squad (per lesson)	Non Taxable	\$16.00	\$16.30	1.88%
School Holiday LTS program	Non Taxable		\$82.00	
Bronze star / Medallion	Non Taxable		\$165.00	
<b>Outdoor Pools</b>				
Family Day Pass	Taxable	\$17.20	\$17.50	1.74%
Family Season Pass	Taxable	\$150.00	\$155.00	3.33%
Casual Adult Pass	Taxable	\$5.30	\$5.40	1.89%
Adult Season Pass	Taxable	\$86.00	\$88.00	2.33%
Casual Student Pass	Taxable	\$4.30	\$4.40	2.33%
Student/Child Season Pass	Taxable	\$65.00	\$66.50	2.31%
<b>Outdoor Pool Hire</b>				
Outside operational hours - per hour hire	Taxable	\$171.00	\$171.00	0.00%
Carnival	Taxable	\$630.00	\$690.00	9.52%
<b>Gym and Group Fitness fees</b>				
Gym - Casual	Taxable	\$18.50	\$18.50	0.00%
Group Fitness Class	Taxable	\$14.60	\$15.00	2.74%
Seniors Fitness (Water, Fit and Chair Based)	Taxable	\$8.90	\$12.50	40.45%
Personal Training 1 hr Member	Taxable	\$70.00	\$72.00	2.86%
Personal Training 1/2 hr Member	Taxable	\$43.00	\$44.00	2.33%
10 visit Group Fitness	Taxable	\$116.80	\$120.00	2.74%
10 visit PT 1 hr	Taxable	\$625.00	\$648.00	3.68%
10 visit PT 1/2 hr	Taxable	\$387.00	\$396.00	2.33%
Fitness Session Group Booking (Maximum of 25 participants)	Taxable	\$126.50	\$130.00	2.77%
<b>Memberships (fortnightly direct debit)</b>		<b>Fortnightly</b>	<b>Fortnightly</b>	
Gym	Taxable	\$37.50	\$38.20	1.87%
Gym Concession	Taxable	\$32.00	\$32.20	0.63%
Group Fitness	Taxable	\$36.50	\$38.20	4.66%
Group Fitness Concession	Taxable	\$31.50	\$32.20	2.22%
Youth Gym (Restricted hours of access refer to terms and conditions)	Taxable	\$19.00	\$24.50	28.95%
Over 55's	Taxable	\$23.00	\$27.50	19.57%
<b>Other Hire Fees</b>				
Shower Only	Taxable	\$5.00	\$5.00	0.00%
Additional staff member per hour	Taxable	\$55.00	\$56.50	2.73%

## **Part Two - Statutory fees and charges**

Statutory fees and charges are set by either the State or Federal Government. Council has no input into these fees.

**Advice on changes to statutory fees and charges to apply for 2021-22 will not be received prior to the Council adopting the budget. When this information becomes available the schedule will be updated accordingly on Council's website.**

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES STATE OR FEDERAL SET FEES & CHARGES SCHEDULE (STATUTORY)	2020/2021 Charge	2021/2022 Charge	% Increase
<b>ALL STATUTORY FEES LISTED ARE GST EXEMPT</b>			
Registered animal not wearing council ID marker (0.5 of a penalty unit)	\$83.00	\$83.00	0.0%
Unregistered animal wearing council ID marker (2 penalty units)	\$330.00	\$330.00	0.0%
Person other than owner removing, altering or defacing ID marker (0.5 of a penalty unit)	\$83.00	\$83.00	0.0%
Dog or Cat on private property after notice served (0.5 of a penalty unit)	\$83.00	\$83.00	0.0%
Dog at large or not securely confined to owners premises during daytime (1.5 of a penalty unit)	\$248.00	\$248.00	0.0%
Cat at large or not securely confined to owners premises in restricted municipal district (0.5 of a penalty unit)	\$83.00	\$83.00	0.0%
Dog or cat creating nuisance (0.5 of a penalty unit)	\$83.00	\$83.00	0.0%
Contravening Council order relating to presence of dogs and cats in public places (1 penalty unit)	\$165.00	\$165.00	0.0%
Dog at large or not securely confined to owners premises during night time (2 penalty units)	\$330.00	\$330.00	0.0%
Greyhound not adequately muzzled or not controlled by chain, cord or leash (1.5 of a penalty unit)	\$248.00	\$248.00	0.0%
Not complying with order to abate nuisance (1.5 of a penalty unit)	\$248.00	\$248.00	0.0%
Failure to apply to register a dog or cat (2penalty units)	\$330.00	\$330.00	0.0%
<b>Parking</b>			
Road Safety (General Regulations) Offences Schedule 3 (4)	\$70.00	\$80.00	14.3%
Road Safety (General Regulations) Offences Schedule 3 (6) (1 penalty unit)	\$165.00	\$165.00	0.0%
<b>3</b>			
Fire Prevention Infringement Notice (CFA Act Section 41D) (10penalty units)	\$1,652.00	\$1,652.00	0.0%
<b>Building Records/Information Services</b>			
Land information certificates	\$47.20	\$47.20	0.0%
Property information requests Reg 326	\$47.20	\$47.20	0.0%
Property information requests Reg 327 (Private Building Surveyors)	\$47.20	\$47.20	0.0%
Private/public building surveyors lodgement fee	\$121.90	\$121.90	0.0%
Council lodgement fee	\$121.90	\$121.90	0.0%
Request for Report and Consent to proposed Demolition Under Section 29A of the Building Act	\$85.20	\$85.20	0.0%
Council consent and report	\$290.40	\$290.40	0.0%
Stormwater legal point of discharge fee	\$144.70	\$144.70	0.0%
Application for Pool Registration	\$31.85	\$31.85	0.0%
Pool information search	\$47.25	\$47.25	0.0%
Lodgement of compliance pool certificate	\$20.45	\$20.45	0.0%
Lodgement of non-compliance pool certificate	\$385.00	\$385.00	0.0%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES STATE OR FEDERAL SET FEES & CHARGES SCHEDULE (STATUTORY)	2020/2021 Charge	2021/2022 Charge	% Increase
<b>Subdivision</b>			
<b>Applications for Certification under the subdivision Act 1988</b>			
Processing an application to certify a plan of subdivision under the Subdivision Act 1988	\$174.75	\$174.75	0.0%
Processing any other application for certification under the Subdivision Act 1988	\$174.75	\$174.75	0.0%
Supervision of Works	2.50% x cost of engineering work	2.50% x cost of engineering work	NA
Check Engineering plans	0.75% x cost of engineering work	0.75% x cost of engineering work	NA
Certificates of Compliance under section 97N	\$325.80	\$325.80	0.0%
The fee for determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority	\$352.80	\$352.80	0.0%
<b>Planning Infringements</b>			
Planning Infringement Notice (Private 5 penalty units) per offence under the Planning and Environment Act	\$826.10	\$826.10	0.0%
Planning Infringement Notice (Company 10 penalty units) per offence under Planning and Environment Act	\$1,652.20	\$1,652.20	0.0%
<b>Planning Approvals</b>			
<b>Planning Permit/Planning Permit Amendment Fees</b>			
Combined permit applications	calculation required	calculation required	NA
The fee for an application for any combination of the classes of application outlined below is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.	calculation required	calculation required	NA
<b>Type of planning application</b>			
To Subdivide an existing building	\$1,318.10	\$1,318.10	0.0%
To Subdivide land into two lots	\$1,318.10	\$1,318.10	0.0%
To effect a realignment of a common boundary between lots or to consolidate two or more lots	\$1,318.10	\$1,318.10	0.0%
To subdivide land other than above types of subdivision	\$1,318.10 per 100 lots created	\$1,318.10 per 100 lots created	NA
To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act.	\$1,318.10	\$1,318.10	0.0%
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or remove a right of way	\$1,318.10	\$1,318.10	0.0%
To create, vary or remove an easement other than a right of way; or to vary or remove a condition in the nature of an easement other than a right of way in a Crown grant.	\$1,318.10	\$1,318.10	0.0%
To amend an application for a permit after notice has been given	40% of fee	40% of fee	NA

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES STATE OR FEDERAL SET FEES & CHARGES SCHEDULE (STATUTORY)	2020/2021 Charge	2021/2022 Charge	% Increase
<b>Planning Permit - Development (State change to the regulation of fees)</b>			
Class 1 - Use	\$1,318.10	\$1,318.10	0.0%
Class 2 - Single < \$10K	\$199.90	\$199.90	0.0%
Class 3 - Single > \$10K < \$100K	\$629.40	\$629.40	0.0%
Class 4 - Single > \$100K < \$500K	\$1,288.50	\$1,288.50	0.0%
Class 5 - Single > \$500K < \$1M	\$1,392.10	\$1,392.10	0.0%
Class 6 - Single > \$1M < \$2M	\$1,495.80	\$1,495.80	0.0%
Class 7 - VicSmart < \$10K	\$199.90	\$199.90	0.0%
Class 8 - VicSmart > \$10K	\$429.50	\$429.50	0.0%
Class 9 - VicSmart Sub	\$199.90	\$199.90	0.0%
Class 10 - VicSmart App'n (other than class 7, 8 or 9)	\$199.90	\$199.90	0.0%
Class 11 - Dev < \$100K	\$1,147.80	\$1,147.80	0.0%
Class 12 - Dev > \$100K < \$1M	\$1,547.60	\$1,547.60	0.0%
Class 13 - Dev > \$1M < \$5M	\$3,413.70	\$3,413.70	0.0%
Class 14 - Dev > \$5M < \$15M	\$8,700.90	\$8,700.90	0.0%
Class 15 - Dev > \$15M < \$50M	\$25,658.30	\$25,658.30	0.0%
Class 16 - Dev > \$50M	\$57,670.10	\$57,670.10	0.0%
Class 17 - Sub Existing	\$1,318.10	\$1,318.10	0.0%
Class 18 - Sub 2 lots	\$1,318.10	\$1,318.10	0.0%
Class 19 - Realign	\$1,318.10	\$1,318.10	0.0%
Class 20 - Sub (other than class 17, 18 or 19)	\$1318.10 per 100 lots created	\$1318.10 per 100 lots created	
Class 21 Vary Restriction	\$1,318.10	\$1,318.10	0.0%
Class 22 - Non defined	\$1,318.10	\$1,318.10	0.0%
<b>Planning Permit - Amendment (classified)</b>			
Class 1 - Amendment to change the use of the permit	\$1,318.10	\$1,318.10	0.0%
Class 2 - Amendment to a permit	\$1,318.10	\$1,318.10	0.0%
Class 3 - Amendment to class 2, 3, 5, 5 or 6 permit if <\$10K	\$199.90	\$199.90	0.0%
Class 4 - Amendment to class 2, 3, 5, 5 or 6 permit if >\$10K - <\$100K	\$629.40	\$629.40	0.0%
Class 5 - Amendment to class 2, 3, 5, 5 or 6 permit if >\$100K - <\$500K	\$1,288.50	\$1,288.50	0.0%
Class 6 - Amendment to class 2, 3, 5, 5 or 6 permit if >\$500K	\$1,392.10	\$1,392.10	0.0%
Class 7 - Amendment to VicSmart permit if <\$10K	\$199.90	\$199.90	0.0%
Class 8 - Amendment to VicSmart permit if >\$10K	\$429.50	\$429.50	0.0%
Class 9 - Amendment to class 9 permit	\$199.90	\$199.90	0.0%
Class 10 - Amendment to class 10 permit	\$199.90	\$199.90	0.0%
Class 11 - Amendment to class 11, 12, 13, 14, 15 & 16 permit if <\$100K	\$1,147.80	\$1,147.80	0.0%
Class 12 - Amendment to class 11, 12, 13, 14, 15 & 16 permit if >\$100K - <\$1M	\$1,547.60	\$1,547.60	0.0%
Class 13 - Amendment to class 11, 12, 13, 14, 15 & 16 permit if >\$1M	\$3,413.70	\$3,413.70	0.0%
Class 14 - Amendment to class 17 permit	\$1,318.10	\$1,318.10	0.0%
Class 15 - Amendment to class 18 permit	\$1,318.10	\$1,318.10	0.0%
Class 16 - Amendment to class 19 permit	\$1,318.10	\$1,318.10	0.0%
Class 17 - Amendment to class 20 permit	\$1318.10 per 100 lots created	\$1318.10 per 100 lots created	
Class 18 - Amendment to class 21 permit	\$1,318.10	\$1,318.10	0.0%
Class 19 - Amendment to class 22 permit	\$1,318.10	\$1,318.10	0.0%

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES STATE OR FEDERAL SET FEES & CHARGES SCHEDULE (STATUTORY)	2020/2021 Charge	2021/2022 Charge	% Increase
<b>Whole Farm Plans</b>			
Application for certification of whole farm plans	\$773.80	\$773.80	0.0%
To amend to end an agreement under section 173 of the Act	\$659.00	\$659.00	0.0%
<b>Amendments to Planning Scheme</b>			
Considering a request to amend a planning scheme	\$3,050.90	\$3,050.90	0.0%
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel. Up to 10 submissions	\$15,121.00	\$15,121.00	0.0%
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel. 11-20 submissions	\$30,212.40	\$30,212.40	0.0%
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel. More than 20 submissions	\$40,386.90	\$40,386.90	0.0%
Adopting an amendment or a part of an amendment in accordance with section 20(4)	\$3,998.70	\$3,998.70	0.0%
Adopting an amendment or a part of an amendment in accordance with section 20A	\$962.70	\$962.70	0.0%
<b>Works within a Road Reserve permit fees (2021/2022 Government Fee Unit gazetted on 27/3/2019 - \$14.81)</b>			
<b>Municipal Road with speed limit less than 50kmh</b>			
Works conducted on any part of the roadway, shoulder or pathway (23.5 units)	\$348.04	\$384.00	10.3%
Works not conducted on any part of the roadway, shoulder or pathway (6 units)	\$88.86	\$88.90	0.0%
<b>Municipal Road with speed limit greater than 50kmh</b>			
Works conducted on any part of the roadway, shoulder or pathway (43.1 units)	\$638.31	\$638.30	(0.0%)
Works not conducted on any part of the roadway, shoulder or pathway (23.5 units)	\$348.04	\$348.00	(0.0%)
<b>Caravan Park (3 year registrations, new regulations)</b>			
Caravan Park A	\$252.00	\$252.00	0.0%
Caravan Park B	\$504.00	\$504.00	0.0%
Caravan Park C	\$1,007.00	\$1,007.00	0.0%
Caravan Park D	\$1,525.00	\$1,525.00	0.0%
Caravan Park E	\$2,029.00	\$2,029.00	0.0%
Caravan Park F	\$2,531.00	\$2,531.00	0.0%
<b>Onsite Wastewater Permit Fees</b>			
Installation, construction or alteration of an onsite wastewater system		\$724.00	New
Minor alteration of an onsite wastewater system		\$552.00	New
Additional time spent over 8.2 hours 6.12 fee units per hour		\$91.00	New
Transfer of an Onsite Wastewater System permit		\$147.00	New
Application to amend an Onsite Wastewater System Permit		\$154.00	New
Application to renew an Onsite Wastewater System Permit		\$123.00	New
<b>Freedom of Information (FOI)</b>			
Application Fee	\$29.60	\$29.62	
Search Time Charge		22.22 per hour or part of an hour	
Inspection Supervision Charge		22.22 per hour (to be calculated per quarter hour or part of a quarter hour)	
Photocopying (Black and White) per A4 sheet - FOI requests only	\$0.20	\$0.20	



## Proposed Fees and Charges 2021-22

## Echuca Paddlesteamers and Port of Echuca

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b><u>Echuca Paddlesteamers</u></b>				
Special rates and charges will be set by the Manager Community Business with approval from the CEO having regard to the commercial principles of the service.				
<b>Cruise</b>				
Adult	Taxable	\$27.00	\$27.00	0.00%
Concession/Senior /student	Taxable	\$24.00	\$24.00	0.00%
Child (4-14)	Taxable	\$12.00	\$12.00	0.00%
Family 2A up to 4C	Taxable	\$70.00	\$70.00	0.00%
Family 1A up to 4C	Taxable	\$49.00	\$49.00	0.00%
<b>Charters</b>				
<b>Pevensey</b>				
Standard (2 hour cruise)	Taxable	\$1,900.00	\$1,900.00	0.00%
Long (between 2 - 3.5 hours)	Taxable	\$2,600.00	\$2,600.00	0.00%
Each additional hour after 3.5 hours	Taxable	\$350.00	\$350.00	0.00%
Wedding set up and trial time per hour	Taxable	\$100.00	\$100.00	0.00%
<b>PS Alexander Arbuthnot</b>				
Standard (2 hour cruise)	Taxable	\$1,700.00	\$1,700.00	0.00%
Long (between 2 - 3.5 hours)	Taxable	\$2,400.00	\$2,400.00	0.00%
<b><u>Port Of Echuca charges</u></b>				
Special rates and charges will be set by the Manager Community Business with approval from the CEO having regard to the commercial principles of the service.				
<b>Wharf Walk</b>				
Local Ambassador Program		\$0.00	\$0.00	0.00%
Adult	Taxable	\$14.00	\$0.00	(100.00%)
Senior / student	Taxable	\$11.00	\$0.00	(100.00%)
Child	Taxable	\$8.00	\$0.00	(100.00%)
Family 2A + 4	Taxable	\$45.00	\$0.00	(100.00%)
Family 1A + 4	Taxable	\$37.00	\$0.00	(100.00%)
Extra child	Taxable	\$5.00	\$0.00	(100.00%)
<b>Guided Tours</b>				
Adult	Taxable		\$12.50	
Senior / student	Taxable		\$10.00	
Child	Taxable		\$6.00	
Family 2A + 4	Taxable		\$45.00	
Family 1A + 4	Taxable		\$37.00	
Extra child	Taxable		\$6.00	
Port After Dark	Taxable		\$15.00	
<b>Cruise / Wharf Package</b>				
Adult	Taxable	\$37.50		(100.00%)
Senior / student	Taxable	\$32.25		(100.00%)
Child	Taxable	\$18.00		(100.00%)
Family 2A + 4	Taxable	\$103.75		(100.00%)
Family 1A + 4	Taxable	\$75.50		(100.00%)

# Proposed Fees and Charges 2021-22

## Echuca Paddlesteamers and Port of Echuca

2021/2022 CAMPASPE SHIRE COUNCIL FEES AND CHARGES COUNCIL SET FEES & CHARGES SCHEDULE (NON STATUTORY)	GST Status	2020/2021 Charge (Incl. GST)	2021/2022 Charge (Incl. GST)	% Increase
<b>Port Of Echuca charges cont.</b>				
<b>Wharf Hire</b>				
Wharf hire - Wedding Ceremony (1.5 hours) - Venue only, after Discovery Centre Business Hours	Taxable	\$500.00	\$500.00	0.00%
Venue Hire - Wedding ceremony additional hours venue only	Taxable	\$100.00	\$100.00	0.00%
Wedding/functions equipment package	Taxable	\$500.00	\$500.00	0.00%
Wedding photos (1 hour) - This may be in several different locations within the Port of Echuca	Taxable	\$150.00	\$150.00	0.00%
Venue Hire - General Event -5pm-11pm includes but not limited to Birthdays, Corporate & Conventions - This may be in several different locations within the Port of Echuca. At the managers discretion the time may be extended with the appropriate Council approvals	Taxable	\$1,000.00	\$1,000.00	0.00%
General Event additional hrs required for set up and pack down	Taxable	\$100.00	\$100.00	0.00%
Venue Hire - Commercial Event - 5pm-11pm includes but not limited to Ticketed Events	Taxable	\$1,250.00	\$1,250.00	0.00%
Commercial Event additional hrs required for set up and pack down.	Taxable	\$100.00	\$100.00	0.00%
<b>Cost per hour</b>				
Venue Hire - Community Event charged per hour and includes but not limited to school performances, art classes, book launches, photo shoots, local community clubs (new)	Taxable	\$50.00	\$50.00	0.00%
Functions set up per hour - during business hours 9am-5pm, 7 days per week. Hire includes time taken to set-up and pull down equipment. Set-up and pull-down during business hours of the Discovery Centre will be at the managers discretion	Taxable	\$100.00	\$100.00	0.00%
Venue Hire per hour during business hours (dependant on groups/tours) will be at the managers discretion	Taxable	\$100.00	\$100.00	0.00%
<b>Alexander Arbuthnot</b>				
Standard daily hire rate	Taxable	\$500.00	\$500.00	0.00%
5 days or greater daily hire rate	Taxable	\$400.00	\$400.00	0.00%