

# Mount Alexander Shire Council Budget Report 2023-2024



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## Mayor's Introduction

On behalf of Council, I am pleased to release the 2023/2024 Budget. A yearly collaboration between councillors, council staff, and the community, this year's \$48.50 million budget outlines the resources required to continue delivering more than 100 services to our community, and to fund a range of capital works projects throughout the shire.

This year's budget process was the most challenging I've experienced yet. For most local governments, the reality of operating under rate-capping, with the cost of materials and services skyrocketing, and with increasing responsibilities and expectations from various levels of government, and the community, means that we do not have enough funds to do the work that everyone would like us to do. It also means that we are having to make increasingly hard decisions when developing the budget – something we have wrestled with and taken seriously.

That said, we've developed a financially sound budget that I'm proud to work with my fellow Councillors and staff to deliver. As you read this document, I hope you're able to appreciate the forest for the trees; all the good things we're funding in the year ahead - big and small.

Our budget includes an allocation of \$14.50 million for capital works, to improve infrastructure such as roads, bridges, drains, and footpaths, as well as strong investment in our community facilities.

Some highlights of the capital works program include:

- A number of recreation projects including construction of additional changerooms and installation of sports lighting at the Bill Woodfull Recreation Reserve (\$1.20m), creating a youth space at Taradale including a playground renewal (\$510k), and a lighting upgrade at the Harcourt Recreation Reserve (\$357k).
- Installation of temporary change facilities at Camp Reserve and the Campbells Creek Recreation Reserve, while we work to upgrade facilities at these sites over the next few years (\$751k). We'll also be installing a new netball court at the Campbells Creek Recreation Reserve (subject to government funding, \$649k).
- Progressing multi-year projects including commencing construction of the Castlemaine and Campbells Creek levees (\$2.27m), restoring the former Wesleyan Church in Chewton (\$409k), and the Frederick Street upgrade (\$1.64m).
- Depending on the successful receipt of grant funding, two bridges will be replaced (\$2.32m) – James Bridge on Myrtle Creek and Burgoyne Street Bridge at Vaughan over Fryers Creek.
- Continuing a number of annual renewal and replacement programs across a range of assets including community buildings (\$165k), plant and machinery (\$1.34m), swimming pools (\$135k), road resheeting and resealing (\$1.30m).
- Several minor projects, including the bell mouth sealing program (\$51k), and for Newstead, construction of a storage shed at the Recreation Reserve (\$77k). We'll also be investigating the installation of outdoor exercise equipment in Newstead and one other site across the shire (\$51k).
- Commencing investigation and design for a section of the flood levee (subject to government funding, \$92k) and replacing a flood gate (\$143k), both at Newstead.

We've again been proactive in sourcing grant income to help fund our capital works program. Council expects to receive \$6.97 million from both the State and Federal governments for a number of projects, including round 4 of the Local Roads and Community Infrastructure Program. We are very appreciative of the ongoing support of both other tiers of government that allows us to improve the services and facilities for our shire.

Council's focus for the next year will also be on delivering projects and services that continue to meet the needs of our community as identified in the Council Plan 2021-2025. This year's budget will be delivered in the third year of that plan, and the budget contains several new and continuing initiatives. These include:

- Increasing the budget allocation to a number of tree management programs, to ensure best practice tree management and to mitigate potential risks associated with trees in public places.

- Introducing new budget allocations to implement:
  - Council's Disability Action Plan (2022-2026) to improve accessibility and inclusion for people living with a disability.
  - Strategies contained within Council's Early Years Plan 2022-2026, which focuses on children aged 0-8 and their families.
- Continuing to progress Council's work on affordable housing solutions within the Shire - a priority for all Councillors!
- Delivering the bi-annual Mount Alexander Business Awards to encourage, promote, and celebrate business excellence within the shire, and hopefully entice new and varied businesses to open up here too!

One of Councillors' main roles is to listen to our community and understand the needs and priorities of those who call our Shire home. We consistently hear that services offered by Council are extremely valued by the community, but that Council also needs to be financially responsible. We will continue striving to deliver high quality, responsive, and accessible services to our community, while identifying sustainable cost savings. We will also continue our advocacy efforts to ensure we receive a fair share of State and Federal funding.

Recently, Councillors were fortunate to listen to a dozen community members and organisations at an Unscheduled Meeting of Council. We received over forty submissions to the proposed budget, and twelve individuals or organisations spoke in person to Councillors about an idea or project that is important to them and our wider community. We very much appreciate the time taken by these speakers and the insight such moments give us into the lives of others and the work they do. After considering all of the submissions received, Councillors made additional budget allocations to Business Mount Alexander, Maldon Inc., Castlemaine Fringe Festival, and Castlemaine Safe Space.

In addition, Councillors have asked that staff investigate, and report on, ways to support the objectives of the Tarrangower Cactus Control Group, as well as report on how the work done by a community volunteer to control and eradicate weeds can continue given their impending retirement. We've also asked that staff investigate our support for vulnerable community members through a hygiene station and how we can collaborate with other community organisations to make this happen.

The budget includes an increase to average rates income of 3.5%, in line with the rate cap set by the Victorian Government. Waste charges have been increased by 1.0%, to reflect the rising costs of waste management. Making decisions on rates and service charges is never easy, and Councillors have spent much time discussing, and thinking on, what is appropriate for our community and what is financially sustainable for the organisation.

While Council has proposed an increase to average rates income of 3.5%, the actual increase for each ratepayer will vary, based on the amount of their individual property valuation. The Victorian Government values all properties annually, resulting in a redistribution of rates payable, based on the change to a property's value.

The budget has been developed through a rigorous process of consultation and review by staff and Councillors, and Council endorses it as financially responsible. Our decisions were heavily informed by submissions and feedback from ratepayers and residents (as well as our obligations to meet legislative requirements, including the Fair Go Rates System).

Thank you to everyone who made a submission during our two stages of budget consultation - we appreciate your time and engagement more than you know. I am thrilled that we were able to put funds towards so many things that will make big and little differences to residents in our shire.

I encourage you to read this document to understand the significant investment in capital works and the programs and services we will deliver in the financial year ahead.

Big thank you to all the staff who have worked so tirelessly on this year's Budget, collating submissions and making it all work – it is a massive job. Thank you to my fellow Councillors – as usual, our debate was robust but respectful, and community was at the centre of all our decisions. Finally, thank you again to our community, for your engagement, your patience, and for helping us to make our shire such an incredibly special place to live.

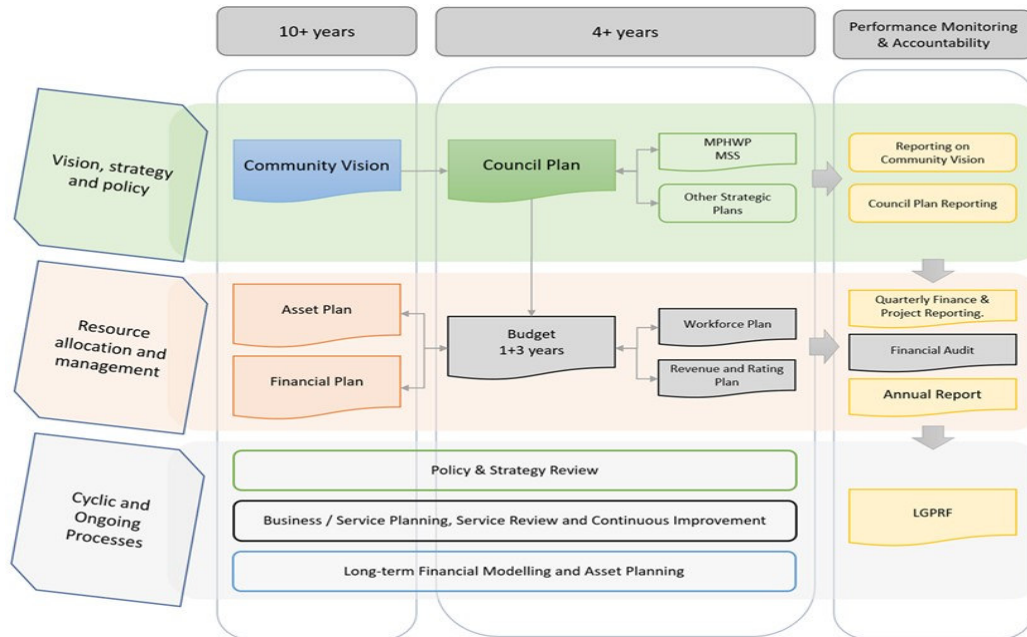
Cr Rosie Annear  
Mayor

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

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

### 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

#### 1.1.2 Key planning considerations

##### Service level planning

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

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

## 1.2 Our purpose

### Our Vision

*Working together for a healthy, connected shire*

### Our principles

*We are engaging genuinely with the community*

*We are always improving*

*We are delivering together*

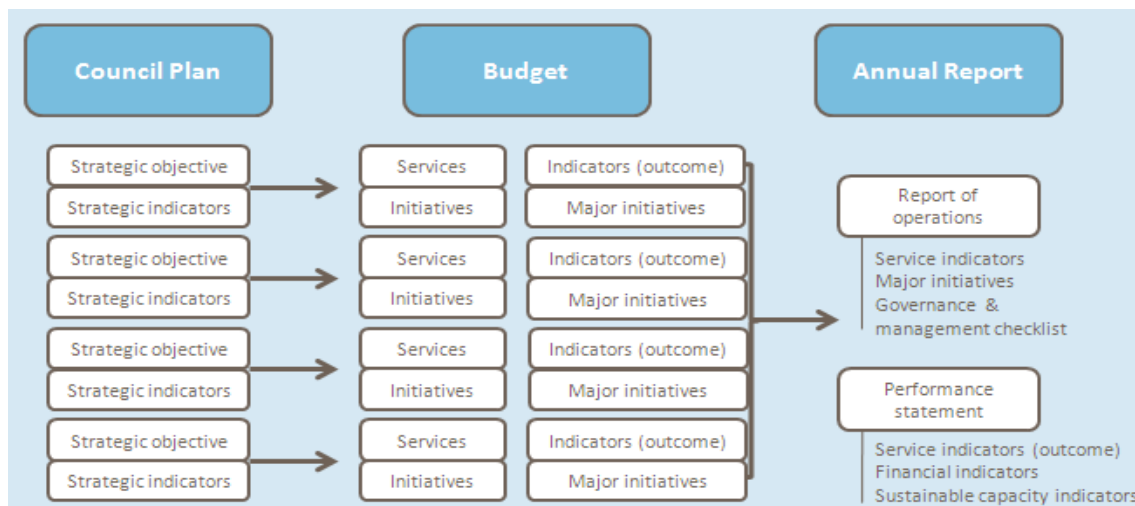
## 1.3 Strategic objectives

*Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the pillars as set out in the four-year Council Plan 2021-2025. The three pillars described in the Council Plan are detailed below.*

Strategic Objective	Description
A healthy, connected, and inclusive community	<ul style="list-style-type: none"><li>- services in our community are accessible and coordinated</li><li>- our community is inclusive and connected</li><li>- our community feels safe, regardless of identity or circumstance</li><li>- our community is physically and mentally healthy</li></ul>
An environment for people and nature	<ul style="list-style-type: none"><li>- we are working locally to address the climate emergency</li><li>- we are maintaining, improving, and celebrating our places and spaces</li><li>- our community is growing in harmony with nature</li><li>- we are focused on the housing affordability challenge in our community</li><li>- we are facilitating managed growth of our towns while protecting natural assets</li></ul>
A resilient and growing local economy	<ul style="list-style-type: none"><li>- our local economy is diverse and resilient</li><li>- we are supporting continuous learning and personal growth</li><li>- we are helping businesses make their work simpler and more sustainable</li><li>- we are attracting and building investment in our cultural and creative community</li></ul>

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

### 2.1 A healthy, connected, and inclusive community

Population | Health | Wellbeing | Support | Resilience | Partnerships | Social services | Connections | Venues | Events | Safety | Communication

#### Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aged and Disability Services	Assesses and plans services for older people and people with disabilities to enable them to remain living independently. This includes services for home care, personal care, respite, delivered meals, home safety, as well as social support programs for isolated older people.	<i>Inc</i>	2,416	2,680	2,515
		<i>Exp</i>	(2,678)	(2,923)	(3,024)
		<i>Surplus / (deficit)</i>	(262)	(243)	(509)
Community Safety and Amenity	Improves safety and amenity in the shire by supervising school crossings, controlling domestic animals and livestock, regulating parking, issuing local law permits and infringement notices, and providing information and advice to the community.	<i>Inc</i>	344	381	439
		<i>Exp</i>	(860)	(877)	(972)
		<i>Surplus / (deficit)</i>	(516)	(496)	(533)
Communication	Provides information to the community about our programs and services through media, social media, advertising, newsletters, and web. Assists and provides advice to staff on sharing information and engaging with the community.	<i>Inc</i>	31	-	-
		<i>Exp</i>	(458)	(511)	(480)
		<i>Surplus / (deficit)</i>	(426)	(511)	(480)
Community Partnerships	Works with local residents, community organisations, and service providers to build community capacity and strengthen our engagement with the community.	<i>Inc</i>	52	50	-
		<i>Exp</i>	(652)	(718)	(669)
		<i>Surplus / (deficit)</i>	(600)	(668)	(669)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Venue Coordination and Events	Provides hire and management services for public venues, support of events within the shire, as well as cleaning and maintenance of public restrooms.	<i>Inc</i>	52	39	12
		<i>Exp</i>	(830)	(904)	(904)
		<i>Surplus / (deficit)</i>	(778)	(865)	(892)
Customer Service	Assists customers with general enquiries, shares information, registers community requests for service, and processes payments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(433)	(455)	(461)
		<i>Surplus / (deficit)</i>	(433)	(455)	(461)
Emergency Management	Develops and implements strategies to increase the emergency management capability of the shire and community. Undertakes prevention measures to reduce risk from all natural disasters, particularly fire and flood.	<i>Inc</i>	165	129	290
		<i>Exp</i>	(387)	(365)	(524)
		<i>Surplus / (deficit)</i>	(222)	(236)	(233)
Environmental Health	Conducts inspections and maintains registrations for food and public health businesses, including registration and approval of temporary food permits, assessment of septic tank applications, as well as investigation of complaints.	<i>Inc</i>	163	166	196
		<i>Exp</i>	(305)	(372)	(353)
		<i>Surplus / (deficit)</i>	(142)	(206)	(156)
Executive	Strategically manages the organisation in keeping with the requirements of good governance, legislation and strategic policy.	<i>Inc</i>	69	-	-
		<i>Exp</i>	(1,281)	(1,423)	(1,584)
		<i>Surplus / (deficit)</i>	(1,212)	(1,423)	(1,584)
Library	Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided by Goldfields Library Corporation via the library located in Castlemaine.	<i>Inc</i>	29	5	5
		<i>Exp</i>	(542)	(550)	(569)
		<i>Surplus / (deficit)</i>	(512)	(545)	(564)
Early Years	Provides consultations, information, referrals, advice and support for children from birth to school age, and their families.	<i>Inc</i>	430	366	324
		<i>Exp</i>	(435)	(745)	(473)
		<i>Surplus / (deficit)</i>	(5)	(378)	(149)
People and Culture	Provides strategic and operational organisation capability support including human resources and industrial relations strategies, policies and procedures, as well as training and development opportunities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(962)	(1,171)	(981)
		<i>Surplus / (deficit)</i>	(962)	(1,171)	(981)
Records	Receives, stores, retrieves and archives records and ensures legislative and privacy requirements are met.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(317)	(313)	(322)
		<i>Surplus / (deficit)</i>	(317)	(313)	(322)
Youth Development	Works in partnership with young people and the community, organisations, and service providers to support and promote initiatives, activities, and programs that strengthen young people's connections and place within the community.	<i>Inc</i>	132	97	98
		<i>Exp</i>	(250)	(241)	(223)
		<i>Surplus / (deficit)</i>	(118)	(144)	(125)



### Other Initiatives

- 1) Continuing the Federal Government funded project "Digital Inclusion" to support older residents to get online - \$66k.
- 2) As directed by the State Government, reviewing our electoral ward boundaries - \$60k.
- 3) Implementing actions from our Disability Action Plan 2023-2027 and Early Years Plan 2022-2025 - \$30k.
- 4) Finalising the State Government funded "Champions for Change" project - \$30k.
- 5) Supporting Castlemaine Safe Space to continue their work - \$30k.

### Service Performance Outcome Indicators

Service	Indicator	2019/20 Actual	2020/21 Actual	2021/22 Actual
Libraries*	Participation	23.10%	20.22%	17.85%
Animal management*	Health and safety	100.00%	100.00%	100.00%
Food safety*	Health and safety	100.00%	16.22%	61.54%
Maternal and child health*	Participation	86.50%	87.34%	84.31%
Maternal and child health*	Participation	77.78%	96.77%	87.88%

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

### 2.2 An environment for people and nature

Buildings | Sport and recreation facilities | Roads | Bridges | Footpaths | Drainage | Trails | Playgrounds | Gardens | Natural environment | Waste | Recycling | Climate

### Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Active Communities	Provides advice on local recreational needs and facility use and planning, support for sports and recreation clubs, while running special projects and events to promote and develop healthy physical activity in the shire.	<i>Inc</i>	36	3	-
		<i>Exp</i>	(466)	(334)	(294)
		<i>Surplus/ (deficit)</i>	(430)	(331)	(294)
Community Buildings and Property Management	Prepares maintenance and management programs for our buildings, pavilions and other community assets to maximise value and use. The service also facilitates management and strategic planning for our building, land, commercial and community leases and licences.	<i>Inc</i>	241	253	184
		<i>Exp</i>	(995)	(827)	(895)
		<i>Surplus/ (deficit)</i>	(754)	(574)	(711)
Engineering	Designs, contract manages, and supervises our capital works program. Undertakes safety and condition inspections of roads, bridges, and footpaths, and maintains the asset management system while overseeing community infrastructure development.	<i>Inc</i>	2,460	285	1,346
		<i>Exp</i>	(1,339)	(989)	(913)
		<i>Surplus/ (deficit)</i>	1,121	(704)	432
Environment and Sustainability	Develops environmental policy, coordinates and implements environmental projects, and works with other services to improve our environmental performance, including climate change initiatives.	<i>Inc</i>	199	65	-
		<i>Exp</i>	(588)	(239)	(239)
		<i>Surplus/ (deficit)</i>	(389)	(174)	(239)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Parks and Gardens	Manages key parks and recreation areas including Castlemaine Botanical Gardens, Maldon Gardens, and Victory Park, as well as managing street trees, tree planting and removal, in addition to planning and strategies.	<i>Inc</i>	152	54	40
		<i>Exp</i>	(2,568)	(2,672)	(2,701)
		<i>Surplus/ (deficit)</i>	(2,415)	(2,618)	(2,661)
Recreation Facilities	Oversees the management, use and development of sports grounds and pavilions. Provides advice on recreational needs, facility use, and planning to provide access to well-maintained sporting and recreation facilities.	<i>Inc</i>	138	312	314
		<i>Exp</i>	(1,103)	(1,228)	(1,256)
		<i>Surplus/ (deficit)</i>	(966)	(916)	(942)
Operations	Undertakes maintenance and of our roads, bridges, paths and drainage. This includes maintenance grading, patrol patching, periodic gravel and bituminous resurfacing, road and intersection renewals, road markings, signage, drain clearance, and street sweeping.	<i>Inc</i>	3,618	4,998	3,026
		<i>Exp</i>	(4,204)	(7,725)	(4,571)
		<i>Surplus/ (deficit)</i>	(586)	(2,727)	(1,545)
Waste Management	Manages the waste management facilities at Castlemaine and Maldon. Provides kerbside waste and recycling collection, and develops and implements waste and resource recovery strategies.	<i>Inc</i>	505	451	394
		<i>Exp</i>	(7,249)	(3,827)	(4,529)
		<i>Surplus/ (deficit)</i>	(6,744)	(3,376)	(4,134)

#### Major Initiatives

- 1) Continuing the multi-year project to construct levees in Castlemaine and Campbells Creek - \$2.27 million.
- 2) Subject to government funding, replacing Burgoyne Bridge and James Bridge - \$2.32 million.
- 3) Continuing the multi-year project to improve the Frederick Street streetscape - \$1.64 million.
- 4) Construction of a netball court and supporting infrastructure at Campbells Creek Recreation Reserve - \$1.02 million.
- 5) Construction of female-friendly facilities and upgrade of sports lighting at the Bill Woodfull Recreation Reserve - \$1.20 million.
- 6) Construction of a youth space at Taradale, including renewed playground facilities - \$510k.
- 7) Annual programs to reseal local roads and resheet gravel roads - \$1.30 million.
- 8) Continue improvement works at the former Wesleyan Church in Chewton - \$409k.
- 9) Improving sports lighting at the Harcourt Recreation Reserve - \$357k.
- 10) Temporary change facilities at Camp Reserve - \$375k.
- 11) Works at Newstead including a storage shed at the Recreation Reserve, investigation into exercise equipment, levee bank design (subject to government funding), and flood levee gate replacement - \$364k.

#### Other Initiatives

- 12) Completing level crossing works at Maclise Street - \$19k.
- 13) Further investigation into future BMX and skate parks - \$20k.
- 14) Implementation of the Botanical Gardens Interpretation Plan - \$20k.
- 15) Participating in a local carbon offset pilot project - \$30k.
- 16) Introducing a graffiti management program - \$60k.

#### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Actual	Actual
Roads*	Satisfaction	50	56	51
Waste collection*	Waste diversion	36.30%	34.08%	34.09%
Aquatic facilities*	Utilisation	0.90	0.78	1.03

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

## 2.3 A resilient and growing local economy

Business | Economy | Jobs | Education | Creativity | Innovation | Tourism | Culture | Heritage | Development | Corporate

### Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Building Services	Provides building compliance services including emergency management responsibilities, fire safety inspections, swimming pool barrier audits, and investigation of complaints and illegal works.	<i>Inc</i>	198	177	171
		<i>Exp</i>	(337)	(510)	(374)
		<i>Surplus/ (deficit)</i>	(139)	(332)	(203)
Cultural Development	Provides advocacy and support to help develop arts, cultural, and creative activities across the shire.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(590)	(221)	(237)
		<i>Surplus/ (deficit)</i>	(590)	(221)	(237)
Economic Development	Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks along with reducing barriers for business development. Works towards creating and maintaining an environment that ensures the shire is a desirable location for people to visit, work, live and invest.	<i>Inc</i>	157	-	20
		<i>Exp</i>	(645)	(598)	(524)
		<i>Surplus/ (deficit)</i>	(489)	(598)	(504)
Financial Services	Manages finances through the preparation and monitoring of the budget, payment of accounts, procurement of services, raising and collection of rates and charges, and valuation of properties.	<i>Inc</i>	524	986	997
		<i>Exp</i>	(1,525)	(1,546)	(1,618)
		<i>Surplus/ (deficit)</i>	(1,001)	(559)	(620)
Governance	Coordinates Council meetings, Councillor related activities, and provides support and oversight of compliance with the Local Government Act.	<i>Inc</i>	42	24	-
		<i>Exp</i>	(1,631)	(1,376)	(1,831)
		<i>Surplus/ (deficit)</i>	(1,589)	(1,352)	(1,831)
Information Technology Services	Provides, supports, and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(1,178)	(1,435)	(1,465)
		<i>Surplus/ (deficit)</i>	(1,178)	(1,435)	(1,465)
Planning Services	Manages land use and development in the municipality in accordance with the Mount Alexander Planning Scheme. The service provides planning information and advice, assesses planning permit applications, and undertakes compliance activities. Develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments, while ensuring appropriate support for our heritage.	<i>Inc</i>	899	483	486
		<i>Exp</i>	(1,355)	(2,000)	(1,446)
		<i>Surplus/ (deficit)</i>	(456)	(1,518)	(960)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Tourism Services	Provides visitor information, marketing and industry development for the shire. Supports economic and social benefits of tourism through operation of Visitor Information Centres in Castlemaine and Maldon. Provides accommodation and tour booking services.	<i>Inc</i>	90	119	89
		<i>Exp</i>	(387)	(396)	(372)
		<i>Surplus/ (deficit)</i>	(297)	(277)	(283)

#### Other Initiatives

- 1) Working with partners and continuing our investigations into social housing feasibility for the shire - \$255k.
- 2) Hosting the Mount Alexander Business Awards - \$40k.
- 3) Funding for annual Christmas celebrations and decorations - \$50k.
- 4) \$5,000 allocation for both Business Mount Alexander and Maldon Inc.
- 5) Allocation to Castlemaine Fringe Festival - \$10k.

#### Service Performance Outcome Indicators

Service	Indicator	2019/20	2020/21	2021/22
		Actual	Actual	Actual
Governance*	Satisfaction	49	55	50
Statutory Planning*	Decision making	33.33%	75.00%	66.67%

\* refer to table at end of section 2.3 for information on the calculation of Service Performance Outcome Indicators

#### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Decision making	Council planning decisions upheld at VCAT	[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads	[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]
Libraries	Participation	Active library borrowers in municipality	Number of active library borrowers in the last three years / The sum of the population for the last three years] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health Participation		Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

#### 2.4 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
A healthy, connected, and inclusive community	(7,660)	(11,540)	3,880
An environment for people and nature	(10,094)	(15,397)	5,303
A resilient and growing local economy	(6,102)	(7,866)	1,764
<b>Total</b>	<b>(23,856)</b>	<b>(34,803)</b>	<b>10,946</b>

#### Expenses added in:

Depreciation	9,104
Finance costs	76
Net gain/(loss) on disposal of assets	850

**Surplus/(Deficit) before funding sources (33,886)**

#### Funding sources added in:

Rates and charges revenue	27,473
Rates interest	180
Capital works income	6,969
Unallocated Federal Financial Assistance Grant	3,975

**Total funding sources 38,597**

**Operating surplus/(deficit) for the year 4,711**

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27 .

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

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

**Comprehensive Income Statement**  
For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
<b>Income / Revenue</b>						
Rates and charges	4.1.1	26,454	<b>27,473</b>	28,176	28,985	29,817
Statutory fees and fines	4.1.2	1,054	<b>1,350</b>	1,370	1,394	1,419
User fees	4.1.3	1,433	<b>1,460</b>	1,489	1,523	1,557
Grants - operating	4.1.4	7,522	<b>8,810</b>	8,987	9,190	9,397
Grants - capital	4.1.4	6,853	<b>6,969</b>	6,068	6,440	5,995
Contributions - monetary	4.1.5	300	<b>305</b>	303	288	273
Contributions - non-monetary	4.1.5	-	<b>1,000</b>	1,050	998	1,089
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(630)	<b>(850)</b>	(960)	(974)	(1,023)
Share of net profits (or loss) of associates and joint ventures		5	<b>5</b>	5	5	5
Other income	4.1.6	1,581	<b>1,293</b>	1,304	1,315	1,328
<b>Total income / revenue</b>		<b>44,572</b>	<b>47,815</b>	47,793	49,163	49,858
<b>Expenses</b>						
Employee costs	4.1.7	18,370	<b>20,009</b>	19,921	20,417	21,147
Materials and services	4.1.8	16,237	<b>12,281</b>	12,588	12,840	13,161
Depreciation	4.1.9	8,906	<b>8,771</b>	9,312	9,435	9,562
Amortisation - intangible assets	4.1.10	173	<b>197</b>	245	250	250
Amortisation - right of use assets	4.1.11	84	<b>136</b>	136	136	136
Bad and doubtful debts - allowance for impairment losses		6	<b>20</b>	20	20	20
Borrowing costs		67	<b>65</b>	60	55	3
Finance costs - leases		12	<b>11</b>	8	7	4
Other expenses	4.1.12	1,576	<b>1,613</b>	1,829	1,645	1,662
<b>Total expenses</b>		<b>45,431</b>	<b>43,103</b>	44,119	44,805	45,945
<b>Surplus/(deficit) for the year</b>		<b>(859)</b>	<b>4,712</b>	3,673	4,359	3,913
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		(1)	<b>4,013</b>	4,103	4,164	4,227
<b>Total other comprehensive income</b>		<b>(1)</b>	<b>4,013</b>	4,103	4,164	4,227
<b>Total comprehensive result</b>		<b>(860)</b>	<b>8,725</b>	7,776	8,523	8,139

## Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		1,514	3,705	9,464	10,214	11,316
Trade and other receivables		3,028	4,516	4,507	4,640	4,698
Other financial assets		28,205	22,564	18,051	17,690	18,044
Inventories		148	148	148	148	148
Other assets		568	568	568	568	568
<b>Total current assets</b>	4.2.1	<b>33,463</b>	<b>31,501</b>	<b>32,738</b>	<b>33,260</b>	<b>34,774</b>
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		659	1,003	1,360	1,729	2,111
Property, infrastructure, plant & equipment		405,414	414,996	421,290	427,721	434,210
Right-of-use assets	4.2.4	575	439	368	232	96
Intangible assets		794	1,120	1,025	900	650
<b>Total non-current assets</b>	4.2.1	<b>407,442</b>	<b>417,558</b>	<b>424,043</b>	<b>430,582</b>	<b>437,067</b>
<b>Total assets</b>		<b>440,905</b>	<b>449,059</b>	<b>456,781</b>	<b>463,842</b>	<b>471,840</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,702	2,028	2,102	2,117	2,168
Trust funds and deposits		1,892	1,987	2,046	2,087	2,129
Unearned income/revenue		1,514	757	742	668	681
Provisions		2,951	2,998	3,046	3,095	3,144
Interest-bearing liabilities	4.2.3	126	131	1,336	141	-
Lease liabilities	4.2.4	136	134	138	141	68
<b>Total current liabilities</b>	4.2.2	<b>8,321</b>	<b>8,035</b>	<b>9,410</b>	<b>8,248</b>	<b>8,190</b>
<b>Non-current liabilities</b>						
Provisions		2,534	2,514	2,494	2,474	2,454
Interest-bearing liabilities	4.2.3	1,606	1,476	141	-	-
Lease liabilities	4.2.4	439	305	230	91	28
<b>Total non-current liabilities</b>	4.2.2	<b>4,579</b>	<b>4,295</b>	<b>2,865</b>	<b>2,565</b>	<b>2,482</b>
<b>Total liabilities</b>		<b>12,900</b>	<b>12,330</b>	<b>12,275</b>	<b>10,813</b>	<b>10,672</b>
<b>Net assets</b>		<b>428,005</b>	<b>436,730</b>	<b>444,506</b>	<b>453,029</b>	<b>461,168</b>
<b>Equity</b>						
Accumulated surplus		129,284	132,470	135,597	139,395	142,732
Reserves		298,721	304,260	308,909	313,634	318,437
<b>Total equity</b>		<b>428,005</b>	<b>436,730</b>	<b>444,506</b>	<b>453,029</b>	<b>461,168</b>



**Statement of Changes in Equity**  
For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		420,891	103,184	290,068	27,639
Surplus/(deficit) for the year		(859)	(859)	-	-
Net asset revaluation increment/(decrement)		(1)	-	(1)	-
Transfers to other reserves		7,974	26,959	-	(18,985)
Transfers from other reserves					
<b>Balance at end of the financial year</b>		<b>428,005</b>	<b>129,284</b>	<b>290,067</b>	<b>8,654</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		428,005	129,284	290,067	8,654
Surplus/(deficit) for the year		4,712	4,712	-	-
Net asset revaluation increment/(decrement)		4,013	-	4,013	-
Transfers to other reserves	4.3.1	-	(1,526)	-	1,526
Transfers from other reserves	4.3.1				
<b>Balance at end of the financial year</b>	4.3.2	<b>436,730</b>	<b>132,470</b>	<b>294,080</b>	<b>10,180</b>
<b>2025</b>					
Balance at beginning of the financial year		436,730	132,470	294,080	10,180
Surplus/(deficit) for the year		3,673	3,673	-	-
Net asset revaluation increment/(decrement)		4,103	-	4,103	-
Transfers to other reserves		-	(546)	-	546
Transfers from other reserves					
<b>Balance at end of the financial year</b>		<b>444,506</b>	<b>135,597</b>	<b>298,183</b>	<b>10,726</b>
<b>2026</b>					
Balance at beginning of the financial year		444,506	135,597	298,183	10,726
Surplus/(deficit) for the year		4,359	4,359	-	-
Net asset revaluation increment/(decrement)		4,164	-	4,164	-
Transfers to other reserves		-	(561)	-	561
Transfers from other reserves					
<b>Balance at end of the financial year</b>		<b>453,029</b>	<b>139,395</b>	<b>302,347</b>	<b>11,287</b>
<b>2027</b>					
Balance at beginning of the financial year		453,029	139,395	302,347	11,287
Surplus/(deficit) for the year		3,913	3,913	-	-
Net asset revaluation increment/(decrement)		4,227	-	4,227	-
Transfers to other reserves		-	(576)	-	576
Transfers from other reserves					
<b>Balance at end of the financial year</b>		<b>461,168</b>	<b>142,732</b>	<b>306,574</b>	<b>11,863</b>

**Statement of Cash Flows**  
For the four years ending 30 June 2027

NOTES	Forecast	Budget	Projections		
	Actual	2023/24	2024/25	2025/26	2026/27
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	26,894	<b>26,308</b>	28,088	28,858	29,741
Statutory fees and fines	1,323	<b>1,400</b>	1,502	1,527	1,556
User fees	1,578	<b>1,540</b>	1,634	1,669	1,709
Grants - operating	5,159	<b>8,415</b>	8,961	9,152	9,376
Grants - capital	5,977	<b>6,656</b>	6,147	6,392	6,037
Contributions - monetary	300	<b>305</b>	303	288	273
Interest received	750	<b>957</b>	962	967	971
Trust funds and deposits taken	-	<b>95</b>	60	41	42
Other receipts	1,226	<b>363</b>	405	413	421
Net GST refund / payment	(2,012)	<b>2,258</b>	2,252	2,259	2,294
Employee costs	(16,267)	<b>(19,926)</b>	(19,864)	(20,354)	(21,082)
Materials and services	(17,883)	<b>(13,242)</b>	(13,801)	(14,090)	(14,433)
Trust funds and deposits repaid	(108)	-	-	-	-
Other payments	(8,383)	<b>(1,772)</b>	(2,014)	(1,863)	(1,856)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>(1,446)</b>	14,636	15,258	15,051
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(10,173)	<b>(16,472)</b>	(12,924)	(13,196)	(13,148)
Proceeds from sale of property, infrastructure, plant and equipment	135	<b>340</b>	220	226	215
Payments for investments	-	-	-	(3)	(731)
Proceeds from sale of investments	7,000	<b>5,302</b>	4,161	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(3,038)</b>	(8,543)	(12,974)	(13,665)
<b>Cash flows from financing activities</b>					
Finance costs	(67)	<b>(65)</b>	(60)	(55)	(3)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(207)	<b>(125)</b>	(130)	(1,336)	(141)
Interest paid - lease liability	(12)	<b>(11)</b>	(8)	(7)	(4)
Repayment of lease liabilities	(84)	<b>(136)</b>	(136)	(136)	(136)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>(370)</b>	(334)	(1,534)	(284)
Net increase/(decrease) in cash and cash equivalents	(4,854)	<b>2,191</b>	5,759	750	1,102
Cash and cash equivalents at the beginning of the financial year	6,368	<b>1,514</b>	3,705	9,464	10,214
<b>Cash and cash equivalents at the end of the financial year</b>	1,514	<b>3,705</b>	9,464	10,214	11,316

**Statement of Capital Works**  
For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land improvements		495	<b>3,008</b>	500	750	800
Buildings		3,979	<b>3,882</b>	2,500	2,400	2,600
<b>Total property</b>		<b>4,474</b>	<b>6,890</b>	<b>3,000</b>	<b>3,150</b>	<b>3,400</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,383	<b>1,341</b>	1,000	950	950
Computers and telecommunications		905	<b>184</b>	180	200	200
<b>Total plant and equipment</b>		<b>2,288</b>	<b>1,525</b>	<b>1,180</b>	<b>1,150</b>	<b>1,150</b>
<b>Infrastructure</b>						
Roads		4,806	<b>3,115</b>	3,400	3,400	3,400
Bridges		517	<b>2,527</b>	2,000	1,820	1,700
Footpaths and cycleways		1,105	<b>207</b>	1,037	1,285	1,303
Drainage		1,662	<b>235</b>	996	1,078	1,000
Waste management		80	-	-	-	-
<b>Total infrastructure</b>		<b>8,170</b>	<b>6,084</b>	<b>7,433</b>	<b>7,583</b>	<b>7,403</b>
<b>Total capital works expenditure</b>	4.5.1	<b>14,932</b>	<b>14,499</b>	<b>11,613</b>	<b>11,883</b>	<b>11,953</b>
<b>Represented by:</b>						
New asset expenditure		2,298	<b>3,319</b>	450	450	650
Asset renewal expenditure		10,374	<b>9,798</b>	7,767	7,905	8,140
Asset expansion expenditure		-	-	-	1,050	-
Asset upgrade expenditure		2,260	<b>1,382</b>	3,396	2,478	3,163
<b>Total capital works expenditure</b>	4.5.1	<b>14,932</b>	<b>14,499</b>	<b>11,613</b>	<b>11,883</b>	<b>11,953</b>
<b>Funding sources represented by:</b>						
Grants		6,853	<b>6,969</b>	4,936	5,308	4,863
Contributions		-	<b>5</b>	-	-	-
Council cash		8,079	<b>7,525</b>	6,677	6,575	7,090
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>14,932</b>	<b>14,499</b>	<b>11,613</b>	<b>11,883</b>	<b>11,953</b>

## Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	18,370	<b>20,009</b>	19,921	20,417	21,147
Employee costs - capital	1,100	<b>1,431</b>	1,320	1,209	1,098
<b>Total staff expenditure</b>	<b>19,470</b>	<b>21,440</b>	<b>21,241</b>	<b>21,626</b>	<b>22,245</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	204.5	<b>211.1</b>	202.2	199.4	199.4
<b>Total staff numbers</b>	<b>204.5</b>	<b>211.1</b>	<b>202.2</b>	<b>199.4</b>	<b>199.4</b>

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24	\$'000	\$'000	\$'000	\$'000	\$'000
Communications and Customer Services	<b>1,607</b>	344	1,208	55	
Community Partnerships	<b>1,495</b>	522	794	25	154
Community Wellbeing	<b>2,512</b>	723	1,770	19	
Corporate Services	<b>1,492</b>	1,173	319		
Development Services	<b>2,622</b>	1,894	708	20	
Economy and Culture	<b>487</b>	264	223		
Engineering	<b>649</b>	526	123		
Executive	<b>1,315</b>	1,315	-		
Governance and Risk	<b>713</b>	568	145		
Operations	<b>3,647</b>	3,361	286		
Parks, Recreation and Community Facilities	<b>2,130</b>	1,933	197		
People and Culture	<b>688</b>	482	206		
<b>Total permanent staff expenditure</b>	<b>19,357</b>	13,105	5,979	119	154
Other employee related expenditure	<b>652</b>				
Capitalised labour costs	<b>1,431</b>				
<b>Total expenditure</b>	<b>21,440</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24					
Communications and Customer Services	<b>18.2</b>	3.0	14.6	0.6	
Community Partnerships	<b>13.2</b>	4.0	7.6	0.2	1.5
Community Wellbeing	<b>30.2</b>	7.0	23.0	0.2	
Corporate Services	<b>14.3</b>	11.0	3.3		
Development Services	<b>27.0</b>	18.6	8.2	0.2	
Economy and Culture	<b>4.4</b>	2.0	2.4		
Engineering	<b>6.1</b>	4.5	1.6		
Executive	<b>7.8</b>	7.8	-		
Governance and Risk	<b>6.8</b>	5.0	1.8		
Operations	<b>40.1</b>	36.9	3.2		
Parks, Recreation and Community Facilities	<b>23.0</b>	21.0	2.0		
People and Culture	<b>6.0</b>	3.8	2.2		
<b>Total staff</b>	<b>197.1</b>	124.6	69.8	1.2	1.5
Capitalised labour costs	<b>14.0</b>				
<b>Total staff</b>	<b>211.1</b>				

**Summary of Planned Human Resources Expenditure  
For the four years ending 30 June 2027**

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
<b>Communications and Customer Services</b>				
Permanent - Full time	344	354	365	376
Women	104	107	110	114
Men	142	146	151	155
Not specified	98	101	104	107
Permanent - Part time	1,208	1,220	1,256	1,294
Women	787	798	822	847
Men	386	385	397	409
Not specified	35	36	37	38
<b>Total Communications and Customer Services</b>	<b>1,552</b>	<b>1,574</b>	<b>1,621</b>	<b>1,670</b>
<b>Community Partnerships</b>				
Permanent - Full time	522	538	554	570
Women	270	278	286	295
Men	252	260	267	275
Not specified	-	-	-	-
Permanent - Part time	794	758	781	804
Women	563	520	536	552
Men	212	218	225	232
Not specified	19	20	20	21
<b>Total Community Partnerships</b>	<b>1,316</b>	<b>1,296</b>	<b>1,335</b>	<b>1,375</b>
<b>Community Wellbeing</b>				
Permanent - Full time	723	745	767	790
Women	723	745	767	790
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,770	1,823	1,878	1,934
Women	1,333	1,373	1,414	1,457
Men	437	450	464	478
Persons of self-described gender	-	-	-	-
<b>Total Community Wellbeing</b>	<b>2,493</b>	<b>2,568</b>	<b>2,645</b>	<b>2,724</b>
<b>Corporate Services</b>				
Permanent - Full time	1,173	1,138	1,073	1,106
Women	825	850	776	800
Men	348	288	297	306
Persons of self-described gender	-	-	-	-
Permanent - Part time	319	329	338	349
Women	319	329	338	349
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>1,492</b>	<b>1,467</b>	<b>1,412</b>	<b>1,454</b>
<b>Development Services</b>				
Permanent - Full time	1,894	1,923	1,906	1,963
Women	1,089	1,122	1,080	1,113
Men	695	688	709	730
Not specified	110	113	117	120
Permanent - Part time	708	729	751	774
Women	388	400	412	424
Men	256	264	272	280
Not specified	64	66	68	70
<b>Total Development Services</b>	<b>2,602</b>	<b>2,652</b>	<b>2,657</b>	<b>2,736</b>
<b>Economy and Culture</b>				
Permanent - Full time	264	272	280	288
Women	264	272	280	288
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	223	230	237	244
Women	163	168	173	178
Men	-	-	-	-
Not specified	60	62	64	66
<b>Total Economy and Culture</b>	<b>487</b>	<b>502</b>	<b>517</b>	<b>532</b>

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Engineering</b>				
Permanent - Full time	526	542	558	575
Women	-	-	-	-
Men	471	485	500	515
Not specified	55	57	58	60
Permanent - Part time	123	127	130	134
Women	46	47	49	50
Men	77	79	82	84
Persons of self-described gender	-	-	-	-
<b>Total Engineering</b>	<b>649</b>	<b>668</b>	<b>689</b>	<b>709</b>
<b>Executive</b>				
Permanent - Full time	1,315	1,276	1,314	1,354
Women	763	708	729	751
Men	552	569	586	603
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>1,315</b>	<b>1,276</b>	<b>1,314</b>	<b>1,354</b>
<b>Governance and Risk</b>				
Permanent - Full time	568	585	603	621
Women	458	472	486	500
Men	-	-	-	-
Not specified	110	113	117	120
Permanent - Part time	145	149	154	158
Women	-	-	-	-
Men	-	-	-	-
Not specified	145	149	154	158
<b>Total Governance and Risk</b>	<b>713</b>	<b>734</b>	<b>756</b>	<b>779</b>
<b>Operations</b>				
Permanent - Full time	3,361	3,383	3,484	3,589
Women	166	92	94	97
Men	3,021	3,112	3,205	3,301
Not specified	174	179	185	190
Permanent - Part time	286	295	303	313
Women	225	232	239	246
Men	61	63	65	67
Persons of self-described gender	-	-	-	-
<b>Total Operations</b>	<b>3,647</b>	<b>3,677</b>	<b>3,787</b>	<b>3,901</b>
<b>Parks, Recreation and Community Facilities</b>				
Permanent - Full time	1,933	1,891	1,948	2,006
Women	597	615	633	652
Men	1,181	1,216	1,253	1,291
Not specified	155	60	62	63
Permanent - Part time	197	203	209	215
Women	103	106	109	113
Men	61	63	65	67
Not specified	33	34	35	36
<b>Total Parks, Recreation and Community Facilities</b>	<b>2,130</b>	<b>2,094</b>	<b>2,157</b>	<b>2,222</b>
<b>People and Culture</b>				
Permanent - Full time	481	495	510	526
Women	357	368	379	390
Men	124	128	132	135
Persons of self-described gender	-	-	-	-
Permanent - Part time	206	201	207	213
Women	64	60	62	63
Men	142	141	145	150
Persons of self-described gender	-	-	-	-
<b>Total People and Culture</b>	<b>687</b>	<b>696</b>	<b>717</b>	<b>739</b>
<b>Casuals, temporary and other expenditure</b>	<b>275</b>	<b>283</b>	<b>292</b>	<b>300</b>
<b>Indirect costs</b>	<b>652</b>	<b>672</b>	<b>692</b>	<b>712</b>
<b>Capitalised labour costs</b>	<b>1,431</b>	<b>1,223</b>	<b>1,259</b>	<b>1,297</b>
<b>Total staff expenditure</b>	<b>21,441</b>	<b>21,382</b>	<b>21,849</b>	<b>22,505</b>

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
<b>Communications and Customer Services</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Not specified	1.0	1.0	1.0	1.0
Permanent - Part time	14.6	13.6	13.6	13.6
Women	9.1	8.6	8.6	8.6
Men	5.1	4.6	4.6	4.6
Not specified	0.4	0.4	0.4	0.4
<b>Total Communications and Customer Services</b>	<b>17.6</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>
<b>Community Partnerships</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0
Not specified	-	-	-	-
Permanent - Part time	7.6	7.6	7.6	7.6
Women	5.6	5.6	5.6	5.6
Men	1.7	1.7	1.7	1.7
Not specified	0.3	0.3	0.3	0.3
<b>Total Community Partnerships</b>	<b>11.6</b>	<b>11.6</b>	<b>11.6</b>	<b>11.6</b>
<b>Community Wellbeing</b>				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	7.0	7.0	7.0	7.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	23.0	23.0	23.0	23.0
Women	17.5	17.5	17.5	17.5
Men	5.5	5.5	5.5	5.5
Persons of self-described gender	-	-	-	-
<b>Total Community Wellbeing</b>	<b>30.0</b>	<b>30.0</b>	<b>30.0</b>	<b>30.0</b>
<b>Corporate Services</b>				
Permanent - Full time	11.0	11.0	11.0	11.0
Women	8.0	8.0	8.0	8.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	3.3	2.5	2.5	2.5
Women	3.3	2.5	2.5	2.5
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>14.3</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>
<b>Development Services</b>				
Permanent - Full time	18.6	17.6	16.6	16.6
Women	10.6	10.6	9.6	9.6
Men	7.0	6.0	6.0	6.0
Not specified	1.0	1.0	1.0	1.0
Permanent - Part time	8.2	8.2	8.2	8.2
Women	4.5	4.5	4.5	4.5
Men	2.9	2.9	2.9	2.9
Not specified	0.8	0.8	0.8	0.8
<b>Total Development Services</b>	<b>26.8</b>	<b>25.8</b>	<b>24.8</b>	<b>24.8</b>
<b>Economy and Culture</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	1.6	1.6	1.6	1.6
Men	-	-	-	-
Not specified	0.8	0.8	0.8	0.8
<b>Total Economy and Culture</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
<b>Engineering</b>				
Permanent - Full time	4.5	4.5	4.5	4.5
Women	-	-	-	-
Men	4.0	4.0	4.0	4.0
Not specified	0.5	0.5	0.5	0.5
Permanent - Part time	1.6	1.6	1.6	1.6
Women	0.6	0.6	0.6	0.6
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
<b>Total Engineering</b>	<b>6.1</b>	<b>6.1</b>	<b>6.1</b>	<b>6.1</b>
<b>Executive</b>				
Permanent - Full time	7.8	7.0	7.0	7.0
Women	5.8	5.0	5.0	5.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>7.8</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>Governance and Risk</b>				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	4.0	4.0	4.0	4.0
Men	-	-	-	-
Not specified	1.0	1.0	1.0	1.0
Permanent - Part time	1.8	1.8	1.8	1.8
Women	-	-	-	-
Men	-	-	-	-
Not specified	1.8	1.8	1.8	1.8
<b>Total Governance and Risk</b>	<b>6.8</b>	<b>6.8</b>	<b>6.8</b>	<b>6.8</b>
<b>Operations</b>				
Permanent - Full time	36.9	35.9	35.9	35.9
Women	2.0	2.0	2.0	2.0
Men	32.9	31.9	31.9	31.9
Not specified	2.0	2.0	2.0	2.0
Permanent - Part time	3.2	2.4	2.4	2.4
Women	1.7	1.7	1.7	1.7
Men	0.7	0.7	0.7	0.7
Not specified	0.8	-	-	-
<b>Total Operations</b>	<b>40.1</b>	<b>38.3</b>	<b>38.3</b>	<b>38.3</b>
<b>Parks, Recreation and Community Facilities</b>				
Permanent - Full time	21.0	21.0	21.0	21.0
Women	6.0	6.0	6.0	6.0
Men	13.0	13.0	13.0	13.0
Not specified	2.0	2.0	2.0	2.0
Permanent - Part time	2.0	1.6	1.6	1.6
Women	1.0	1.0	1.0	1.0
Men	0.6	0.6	0.6	0.6
Not specified	0.4	(0.0)	(0.0)	(0.0)
<b>Total Parks, Recreation and Community Facilities</b>	<b>23.0</b>	<b>22.6</b>	<b>22.6</b>	<b>22.6</b>
<b>People and Culture</b>				
Permanent - Full time	3.8	3.8	3.8	3.8
Women	2.8	2.8	2.8	2.8
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.2	2.0	2.0	2.0
Women	0.7	0.6	0.6	0.6
Men	1.5	1.4	1.4	1.4
Persons of self-described gender	-	-	-	-
<b>Total People and Culture</b>	<b>6.0</b>	<b>5.8</b>	<b>5.8</b>	<b>5.8</b>
<b>Casuals and temporary staff</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Capitalised labour</b>	<b>14.0</b>	<b>11.1</b>	<b>9.3</b>	<b>9.3</b>
<b>Total staff numbers</b>	<b>211.1</b>	<b>202.2</b>	<b>199.4</b>	<b>199.4</b>



## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. 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 will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$27,443,179.

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

	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change \$'000	%
General rates*	21,568	<b>22,603</b>	1,035	4.80%
Waste management charge	4,764	<b>4,840</b>	76	1.60%
Supplementary rates and rate adjustments	117	<b>30</b>	(87)	-74.42%
Interest on rates and charges	180	<b>180</b>	-	0.00%
<b>Total rates and charges</b>	<b>26,629</b>	<b>27,653</b>	<b>1,024</b>	<b>3.84%</b>

\*This item is subject to the rate cap established under the FGRS

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

Type or class of land	2022/23 cents/\$CIV	2023/24 cents/\$CIV	Change
General rate for rateable residential properties	0.25359	<b>0.23980</b>	-5.44%
General rate for rateable commercial properties	0.32967	<b>0.31174</b>	-5.44%
General rate for rateable land management properties	0.20287	-	-100.00%
General rate for rateable farm properties	0.22823	<b>0.19184</b>	-15.94%
General rate for rateable vacant land properties	0.50718	<b>0.47960</b>	-5.44%

#### 4.1.1 Rates and charges continued

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	15,270	<b>15,749</b>	479	3.13%
Farm	930	<b>2,882</b>	1,952	209.88%
Land management	1,678	-	(1,678)	-100.00%
Commercial	1,562	<b>1,806</b>	244	15.64%
Vacant land	2,128	<b>2,166</b>	38	1.79%
<b>Total amount to be raised by general rates</b>	<b>21,568</b>	<b>22,603</b>	<b>1,035</b>	<b>4.80%</b>

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

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	9,322	<b>9,466</b>	144	1.54%
Farm	402	<b>995</b>	593	147.51%
Land management	590	-	(590)	-100.00%
Commercial	730	<b>696</b>	(34)	-4.66%
Vacant land	1,250	<b>1,212</b>	(38)	-3.04%
<b>Total number of assessments</b>	<b>12,294</b>	<b>12,369</b>	<b>75</b>	<b>0.61%</b>

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

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	6,021,481	<b>6,567,356</b>	545,875	9.07%
Farm	407,567	<b>1,502,233</b>	1,094,666	268.59%
Land management	827,204	-	(827,204)	-100.00%
Commercial	473,804	<b>579,411</b>	105,607	22.29%
Vacant land	419,651	<b>451,653</b>	32,002	7.63%
<b>Total value of land</b>	<b>8,149,707</b>	<b>9,100,653</b>	<b>950,946</b>	<b>11.67%</b>

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

Type of charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside collection and recycling 80 litre bin	446	<b>450</b>	4	0.90%
Kerbside collection and recycling 140 litre bin	647	<b>653</b>	6	0.93%
<b>Total</b>	<b>1,093</b>	<b>1,103</b>	<b>10</b>	<b>0.91%</b>

4.1.1(h) 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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection and recycling 80 litre bin	1,442	<b>1,534</b>	92	6.38%
Kerbside collection and recycling 140 litre bin	3,288	<b>3,306</b>	18	0.55%
<b>Total</b>	<b>4,730</b>	<b>4,840</b>	<b>110</b>	<b>2.33%</b>

#### 4.1.1 Rates and charges continued

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

Total rates and charges	2022/23	2023/24	\$'000	Change %
	\$'000	\$'000		
Residential	15,270	15,749	479	3.13%
Farm	930	2,882	1,952	209.88%
Land management	1,678	-	(1,678)	-100.00%
Commercial	1,562	1,806	244	15.64%
Vacant land	2,128	2,166	38	1.79%
Kerbside collection and recycling 80 litre bin	1,442	1,534	92	6.38%
Kerbside collection and recycling 140 litre bin	3,288	3,306	18	0.55%
<b>Total Rates and charges</b>	<b>26,298</b>	<b>27,443</b>	<b>1,145</b>	<b>4.35%</b>

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

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

	2022/23 Budget	2023/24 Budget
Total Rates at 30 June	\$ 21,204,998	\$ 21,848,614
Number of rateable properties at 30 June	12,293	12,369
Base Average Rate	\$ 1,725	\$ 1,766
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,755	\$ 1,828
Number of rateable properties at 1 July	12,294	12,369
Maximum General Rates Revenue	\$ 21,577,841	\$ 22,613,315
Budgeted General Rates Revenue	\$ 21,568,594	\$ 22,602,788
Budgeted Supplementary Rates and Rates Adjustments	\$ 40,000	\$ 30,000
<b>Budgeted Total Rates Revenue</b>	<b>\$ 21,608,594</b>	<b>\$ 22,632,788</b>

4.1.1(k) Any significant changes that may affect the estimated amounts to be raised by rates and charges are detailed below.

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 (2023/24: estimated \$100,000 and 2022/23: \$100,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes commercial land and so on.

#### 4.1.1(l) Differential rates

##### General rate (base rate)

Applies to residential properties and home based businesses that are conducted at residential premises. Vacant land that is not farm land and cannot be developed for residential purposes is also classified as general.

##### Farm rate

In 2023/2024, the farm rate is set at 80% of the general rate. Farm land means any rateable land that is :

- Not less than 2 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
- Used by a business -
  - That has a 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.

##### Commercial rate

Set at 130% of the general rate and applies to:

- Any land which is occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Residential properties that are predominately used for the purposes of short-term rental accommodation.

##### Land management rate

This differential has been available, on application, to all properties with an area greater than 20 hectares, or land defined as farm land that undertakes a range of land management activities. In 2022/2023 the rate is set at 80% of the general rate, however in 2023/2024 this differential is no longer available and all LMR properties have been transferred to the farm differential.

##### Vacant land rate

Applies to rateable residential land that does not have a dwelling, or to vacant commercial or industrial land, and is set at 200% of the general rate.

#### 4.1.1(m) Trust For Nature Covenants (TFNC)

Trust For Nature Covenant (TFNC) properties receive a 100% rebate for that portion of the land covered by a TFNC.

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Animal control	244	253	9	3.57%
Planning permits and fees	430	475	45	10.57%
Building permits and fees	101	170	69	67.99%
Health registrations	143	173	30	21.39%
Local laws	43	39	(4)	-9.52%
Parking fines	66	172	106	160.06%
Other statutory fees and fines	27	68	40	146.71%
<b>Total statutory fees and fines</b>	<b>1,054</b>	<b>1,350</b>	<b>295</b>	<b>28.02%</b>

Statutory fees and fines are levied in accordance with legislation and include animal registrations, planning and building permits, public health registrations, and parking fines. Increases in the unit rate of statutory fees are made in accordance with legislative requirements. Revenue from statutory fees and fines is budgeted to increase by \$91,394 (7%) compared to the 2022/2023 budget, mainly due to an increased volume in the statutory planning area.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Home and community care	564	630	66	11.66%
Tourism services	94	70	(24)	-25.59%
Facility hire	50	26	(24)	-48.43%
Engineering services	157	235	78	49.65%
Waste management services	420	394	(27)	-6.36%
Other user fees	128	106	(22)	-17.15%
<b>Total user fees</b>	<b>1,414</b>	<b>1,460</b>	<b>47</b>	<b>3.29%</b>

User fees relate to the recovery of service delivery costs by charging fees to the users of Council's services. These include the use of recreation and community facilities, and the provision of home and community care services. In setting the budget, the key principle for determining the level of user fees has been to ensure that, generally, increases do not exceed the rate cap increase. Where increases are greater than CPI, this is due to increases in the cost of service provision which is sometimes influenced by external factors. User fees are budgeted to increase by \$29,125 (2%) compared to the 2022/2023 budget.

#### 4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	Change %
<b>Grants were received in respect of the following:</b>				
Commonwealth funded grants	7,358	11,636	4,278	58%
State funded grants	7,017	4,143	(2,875)	-41%
<b>Total grants received</b>	<b>14,375</b>	<b>15,779</b>	<b>1,404</b>	<b>10%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grant	1,496	6,056	4,560	305%
Aged care	1,646	1,621	(25)	-2%
Other	4	4	0	0%
<b>Recurrent - State Government</b>				
Aged care	222	228	6	3%
School crossing supervisors	62	62	0	0%
Families and children	319	320	2	0%
Emergency management	120	120	0	0%
Environment	39	40	1	2%
Youth	96	96	(0)	0%
Other	23	23	0	0%
<b>Total recurrent grants</b>	<b>4,027</b>	<b>8,569</b>	<b>4,543</b>	<b>113%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Digital inclusion	99	-	(99)	-100%
<b>Non-recurrent - State Government</b>				
Families and children	44	-	(44)	-100%
Emergency management	3,082	240	(2,842)	-92%
Environment	133	-	(133)	-100%
Community planning	30	-	(30)	-100%
Building services	75	-	(75)	-100%
Recreation	3	-	(3)	-100%
Community transport	29	-	(29)	-100%
Other	2	-	(2)	-100%
<b>Total non-recurrent grants</b>	<b>3,496</b>	<b>240</b>	<b>(3,255)</b>	<b>-93%</b>
<b>Total operating grants</b>	<b>7,522</b>	<b>8,810</b>	<b>1,287</b>	<b>17%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	1,082	1,082	0	0%
Road upgrades (Fogartys Gap Road and Spring Street)	33	-	(33)	-100%
<b>Total recurrent grants</b>	<b>1,116</b>	<b>1,082</b>	<b>(33)</b>	<b>-3%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	306	-	(306)	-100%
Bridges	1,233	1,792	559	45%
Drainage	700	-	(700)	-100%
Emergency management	89	-	(89)	-100%
Local Roads and Community Infrastructure	52	1,081	1,029	1995%
Recreation	500	-	(500)	-100%
Other	118	-	(118)	-100%
<b>Non-recurrent - State Government</b>				
Buildings	302	-	(302)	-100%
Levees	-	1,514	1,514	100%
Environment	332	-	(332)	-100%
Roads and streetscapes	1,330	-	(1,330)	-100%
Recreation	676	1,500	824	122%
Other	100	-	(100)	-100%
<b>Total non-recurrent grants</b>	<b>5,737</b>	<b>5,887</b>	<b>150</b>	<b>3%</b>
<b>Total capital grants</b>	<b>6,853</b>	<b>6,969</b>	<b>116</b>	<b>2%</b>
<b>Total grants</b>	<b>14,375</b>	<b>15,779</b>	<b>1,404</b>	<b>10%</b>

#### 4.1.4 Grants continued

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 will increase by \$4.6 million compared to the budget adopted in 2022/2023, mainly due to the early receipt of 75% of the 2022/2023 Financial Assistance Grants in 2021/2022.

Capital grants include all monies received from state and federal sources for the purposes of funding the capital works program. Overall capital grants will increase by \$1.3 million compared to the budget adopted in 2022/2023.

#### 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	Change %
Monetary	300	305	5	1.67%
Non-monetary	-	1,000	1,000	0.00%
<b>Total contributions</b>	<b>300</b>	<b>1,305</b>	<b>1,005</b>	<b>335.00%</b>

Monetary contributions include open space contributions from developers, which are expected to increase slightly from the 2022/23 budget due to the large number of planning applications being received. Non-monetary contributions include capital assets, such as roads and footpaths, transferred to Council from developers.

#### 4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	Change %
Interest	933	957	24	2.57%
Rent	158	179	21	13.32%
Other	489	158	(331)	-67.68%
<b>Total other income</b>	<b>1,580</b>	<b>1,293</b>	<b>(286)</b>	<b>-18.12%</b>

Council received payouts from property insurance claims that contributed to the forecast result in 2022/23.

#### 4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	Change %
Wages and salaries	16,001	17,461	1,459	9.12%
WorkCover	303	320	17	5.66%
Superannuation	1,541	1,852	312	20.22%
Fringe Benefits Tax	50	44	(6)	-12.20%
Other	476	333	(144)	-30.18%
<b>Total employee costs</b>	<b>18,371</b>	<b>20,009</b>	<b>1,638</b>	<b>8.92%</b>

Employee costs include all labour related expenditure such as wages and salaries, and oncosts such as allowances, leave entitlements, employer superannuation, workers compensation insurance, and rostered days off. Employee costs are budgeted to increase by 8%, or \$1.61 million, compared to the 2022/2023 budget.

A summary of human resources expenditure and full-time equivalent (FTE) categorised according to the organisational structure of Council is included at Section 3.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Service providers	11,455	8,272	(3,184)	-27.79%
Materials	1,676	1,071	(605)	-36.08%
Plant costs	849	682	(167)	-19.68%
Utilities	571	554	(17)	-3.06%
Office administration	437	380	(57)	-13.00%
Information technology	830	849	19	2.31%
Insurance	449	473	25	5.46%
Other	(29)	1	30	-101.71%
<b>Total materials and services</b>	<b>16,237</b>	<b>12,281</b>	<b>(3,956)</b>	<b>-24.36%</b>

Materials and services includes the purchase of consumables, payments to contractors for the provision of services, utility costs, software licencing, insurances, fleet, and elections etc. The 2022/2023 forecast includes costs for flood recovery works following a storm event in October 2022. These works will continue into the first half of 2023/2024, and will mostly be reimbursed by the State and Federal Governments.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,115	2,024	(92)	-4.34%
Plant and equipment	808	722	(86)	-10.63%
Infrastructure	5,982	6,027	45	0.75%
<b>Total depreciation</b>	<b>8,905</b>	<b>8,773</b>	<b>(133)</b>	<b>-1.49%</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the depreciable value of an asset over its useful life for Council's property, plant and equipment, and infrastructure assets such as roads and drains.

#### 4.1.10 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	173	197	24	13.88%
<b>Total amortisation - intangible assets</b>	<b>173</b>	<b>197</b>	<b>24</b>	<b>13.88%</b>

#### 4.1.11 Amortisation - Right of use assets

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	84	135	51	60.22%
<b>Total amortisation - right of use assets</b>	<b>84</b>	<b>135</b>	<b>51</b>	<b>60.22%</b>

#### 4.1.12 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	\$'000	Change %
Audit fees	90	90	0	0.00%
Councillors' allowances	236	246	10	4.21%
Regional library contribution	550	569	19	3.50%
Contributions - fee waivers	45	47	2	4.42%
Contributions - community grants	480	491	11	2.38%
Government levies payable	46	40	(6)	-12.57%
Other	130	80	(50)	-38.52%
<b>Total other expenses</b>	<b>1,576</b>	<b>1,563</b>	<b>(13)</b>	<b>-0.84%</b>

Other expenses relate to a range of unclassified items including contributions to community groups, councillor allowances, auditing fees, and other miscellaneous expenditure items.

## 4.2 Balance Sheet

### 4.2.1 Assets

Current assets of cash and cash equivalents, such as petty cash or at-call bank accounts, and investments in deposits or other highly liquid investments with short term maturities are expected to increase from the 2022/23 budget by \$10.06 million.

Trade and other receivables are monies owed to Council by ratepayers and others. Short-term debtors are expected to have a minor increase during 2023/2024 due to rising interest rates and inflation causing cash flow challenges for households.

Non-current assets comprise property, infrastructure, plant and equipment, and is the largest component of Council's net 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 increase in this balance is attributable to the capital works program being undertaken, as well as asset revaluations as required by accounting standards.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are not expected to change significantly.

Provisions include accrued employee entitlements for long service leave and annual leave, as well as costs of landfill rehabilitation works, and these provisions are expected to decrease by \$3.59 million from the 2022/23 budget due to the completion of landfill rehabilitation works in mid-2023.

Interest bearing liabilities will decrease due to loan principal repayments being made.

### 4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000
Amount borrowed as at 30 June of the prior year	1,939	1,732	1,607	1,477	141
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(207)	(125)	(130)	(1,336)	(141)
<b>Amount of borrowings as at 30 June</b>	<b>1,732</b>	<b>1,607</b>	<b>1,477</b>	<b>141</b>	<b>-</b>



#### 4.2.4 Leases by category

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
<b>Right-of-use assets</b>		
Plant and equipment	575	439
<b>Total right-of-use assets</b>	<b>575</b>	<b>439</b>
<b>Lease liabilities</b>		
<b>Current lease liabilities</b>		
Plant and equipment	136	134
<b>Total current lease liabilities</b>	<b>136</b>	<b>134</b>
<b>Non-current lease liabilities</b>		
Plant and equipment	439	305
<b>Total non-current lease liabilities</b>	<b>439</b>	<b>305</b>
<b>Total lease liabilities</b>	<b>575</b>	<b>439</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3% or 6.1%.

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

Some cash and cash equivalents held by Council are restricted in part and are not fully available for Council's operations. The budgeted cash flow statement indicates Council estimates that at 30 June 2024 it will have cash and investments of \$26.27 million, which are restricted as shown in the following table. Included in this figure is grant funds which Council has received but not yet spent; if these were removed, unrestricted cash would decrease.

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
<b>Total cash and investments</b>	29,719	26,269	(3,450)
Restricted cash and investments			
- Statutory reserves	1,818	1,938	120
- Trust funds and deposits	1,892	1,987	95
<b>Unrestricted cash and investments</b>	26,009	22,345	(3,664)
- Discretionary reserves	4,944	6,255	1,311
<b>Unrestricted cash adjusted for discretionary reserves</b>	<b>21,065</b>	<b>16,089</b>	<b>(4,976)</b>

#### 4.3.2 Equity

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 representing 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 increase in accumulated surplus results directly from the operating surplus for the year, and net result of reserve transfers.

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

The net cash flows from operating activities does not equal the surplus / (deficit) for the year as the surplus / (deficit) for the year includes non-cash items which have been excluded from the Cash Flow Statement e.g. depreciation.

#### 4.4.2 Net cash flows provided by/used in investing activities

The payments for investing activities represents the capital works expenditure as disclosed in section 4.5 of this budget report.

#### 4.4.3 Net cash flows provided by/used in financing activities

For 2023/24 no new borrowings are proposed.

#### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

##### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	4,474	<b>6,890</b>	2,416	<b>54.00%</b>
Plant and equipment	2,288	<b>1,525</b>	(763)	<b>-33.35%</b>
Infrastructure	8,170	<b>6,084</b>	(2,086)	<b>-25.53%</b>
<b>Total</b>	<b>14,932</b>	<b>14,499</b>	<b>(433)</b>	<b>-2.90%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>6,890</b>	3,346	2,258	1,285	-	4,095	5	2,789	-
Plant and equipment	<b>1,525</b>	229	1,296	-	-	-	-	1,525	-
Infrastructure	<b>6,084</b>	409	3,646	2,030	-	2,874	-	3,210	-
<b>Total</b>	<b>14,499</b>	<b>3,984</b>	<b>7,200</b>	<b>3,315</b>	<b>-</b>	<b>6,969</b>	<b>5</b>	<b>7,524</b>	<b>-</b>

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Campbells Creek netball courts</i>	649	-	324	325	-	649	-	-	-
<i>Castlemaine and Campbells Creek levees</i>	2,267	2,267	-	-	-	1,514	-	753	-
<i>Newstead levee (southern section design)</i>	92	-	46	46	-	-	-	92	-
<b>Buildings and Improvements</b>									
<i>Bill Woodfull Recreation Reserve female friendly facilities</i>	794	794	-	-	-	500	-	294	-
<i>Bill Woodfull Recreation Reserve lighting upgrade</i>	406	-	203	203	-	200	-	206	-
<i>Camp Reserve Master Plan</i>	114	29	56	29	-	-	-	114	-
<i>Temporary change facilities at Camp Reserve and Campbells Creek Recreation Reserve</i>	751	-	375	376	-	325	-	426	-
<i>Community and recreation facilities renewal</i>	165	-	165	-	-	-	-	165	-
<i>Former Chewton Wesleyan Church</i>	409	-	409	-	-	357	-	52	-
<i>Harcourt Recreation Reserve lighting upgrade</i>	357	-	179	179	-	250	5	102	-
<i>Exercise equipment investigation</i>	51	51	-	-	-	-	-	51	-
<i>Newstead Recreation Reserve shed</i>	77	77	-	-	-	-	-	77	-
<i>Open space renewals</i>	112	-	112	-	-	-	-	112	-
<i>Swimming pools renewal</i>	135	-	135	-	-	-	-	135	-
<i>Taradale youth space (including playground renewal)</i>	510	128	254	128	-	300	-	210	-
<b>TOTAL PROPERTY</b>	<b>6,890</b>	<b>3,346</b>	<b>2,258</b>	<b>1,285</b>	<b>-</b>	<b>4,095</b>	<b>5</b>	<b>2,789</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant and machinery</i>	887	153	734	-	-	-	-	887	-
<i>Vehicles</i>	454	76	378	-	-	-	-	454	-
<b>Computers and Telecommunications</b>									
<i>Workstation and server equipment</i>	184	-	184	-	-	-	-	184	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,525</b>	<b>229</b>	<b>1,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,525</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Gravel roads resheeting</i>	647	-	647	-	-	-	-	647	-
<i>Local roads resealing</i>	651	-	651	-	-	600	-	51	-
<i>Frederick Street streetscape</i>	1,636	409	409	818	-	482	-	1,154	-
<i>Road designs</i>	130	-	130	-	-	-	-	130	-
<i>Bell mouth sealing</i>	51	-	-	51	-	-	-	51	-
<b>Bridges</b>									
<i>Bridge designs</i>	206	-	206	-	-	-	-	206	-
<i>James Bridge on Myrtle Creek Road</i>	407	-	203	204	-	320	-	87	-
<i>Burgoyne Bridge at Vaughan over Fryers Creek</i>	1,914	-	957	957	-	1,472	-	442	-
<b>Footpaths and Cycleways</b>									
<i>Botanical Gardens path renewal</i>	28	-	28	-	-	-	-	28	-
<i>Footpath renewals</i>	179	-	179	-	-	-	-	179	-
<b>Drainage</b>									
<i>Drainage design</i>	92	-	92	-	-	-	-	92	-
<i>Newstead levee flood gate</i>	143	-	143	-	-	-	-	143	-
<b>TOTAL INFRASTRUCTURE</b>	<b>6,084</b>	409	3,646	2,030	-	2,874	-	3,210	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>14,499</b>	<b>3,984</b>	<b>7,200</b>	<b>3,315</b>	-	<b>6,969</b>	<b>5</b>	<b>7,524</b>	-

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2025, 2026 & 2027**

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	500	0	500	0	0	500	0	0	500	0
Buildings	2,500	0	2,210	290	0	2,500	1,150	0	1,350	0
<b>Total Property</b>	<b>3,000</b>	<b>0</b>	<b>2,710</b>	<b>290</b>	<b>0</b>	<b>3,000</b>	<b>1,150</b>	<b>0</b>	<b>1,850</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,000	0	1,000	0	0	1,000	0	0	1,000	0
Computers and telecommunications	180	0	180	0	0	180	0	0	180	0
<b>Total Plant and Equipment</b>	<b>1,180</b>	<b>0</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>1,180</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,400	0	2,350	1,050	0	3,400	1,730	0	1,670	0
Bridges	2,000	0	500	1,500	0	2,000	1,500	0	500	0
Footpaths and cycleways	1,037	450	427	160	0	1,037	160	0	877	0
Drainage	996	0	600	396	0	996	396	0	600	0
<b>Total Infrastructure</b>	<b>7,433</b>	<b>450</b>	<b>3,877</b>	<b>3,106</b>	<b>0</b>	<b>7,433</b>	<b>3,786</b>	<b>0</b>	<b>3,647</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>11,613</b>	<b>450</b>	<b>7,767</b>	<b>3,396</b>	<b>0</b>	<b>11,613</b>	<b>4,936</b>	<b>0</b>	<b>6,677</b>	<b>0</b>

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	750	0	750	0	0	750	0	0	750	0
Buildings	2,400	0	2,400	0	0	2,400	1,100	0	1,300	0
<b>Total Property</b>	<b>3,150</b>	<b>0</b>	<b>3,150</b>	<b>0</b>	<b>0</b>	<b>3,150</b>	<b>1,100</b>	<b>0</b>	<b>2,050</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	950	0	950	0	0	950	0	0	950	0
Computers and telecommunications	200	0	200	0	0	200	0	0	200	0
<b>Total Plant and Equipment</b>	<b>1,150</b>	<b>0</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>1,150</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,400	0	2,350	0	1,050	3,400	1,730	0	1,670	0
Bridges	1,820	0	480	1,340	0	1,820	1,340	0	480	0
Footpaths and cycleways	1,285	450	325	510	0	1,285	510	0	775	0
Drainage	1,078	0	450	628	0	1,078	628	0	450	0
<b>Total Infrastructure</b>	<b>7,583</b>	<b>450</b>	<b>3,605</b>	<b>2,478</b>	<b>1,050</b>	<b>7,583</b>	<b>4,208</b>	<b>0</b>	<b>3,375</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>11,883</b>	<b>450</b>	<b>7,905</b>	<b>2,478</b>	<b>1,050</b>	<b>11,883</b>	<b>5,308</b>	<b>0</b>	<b>6,575</b>	<b>0</b>

**Summary of Planned Capital Works Expenditure continued**  
**For the years ending 30 June 2025, 2026 & 2027**

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	800	0	800	0	0	800	0	0	800	0
Buildings	2,600	0	2,320	280	0	2,600	1,200	0	1,400	0
<b>Total Property</b>	<b>3,400</b>	<b>0</b>	<b>3,120</b>	<b>280</b>	<b>0</b>	<b>3,400</b>	<b>1,200</b>	<b>0</b>	<b>2,200</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	950	0	950	0	0	950	0	0	950	0
Computers and telecommunications	200	0	200	0	0	200	0	0	200	0
<b>Total Plant and Equipment</b>	<b>1,150</b>	<b>0</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>1,150</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,400	0	2,600	800	0	3,400	1,580	0	1,820	0
Bridges	1,700	0	500	1,200	0	1,700	1,200	0	500	0
Footpaths and cycleways	1,303	650	320	333	0	1,303	333	0	970	0
Drainage	1,000	0	450	550	0	1,000	550	0	450	0
<b>Total Infrastructure</b>	<b>7,403</b>	<b>650</b>	<b>3,870</b>	<b>2,883</b>	<b>0</b>	<b>7,403</b>	<b>3,663</b>	<b>0</b>	<b>3,740</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>11,953</b>	<b>650</b>	<b>8,140</b>	<b>3,163</b>	<b>0</b>	<b>11,953</b>	<b>4,863</b>	<b>0</b>	<b>7,090</b>	<b>0</b>

## 5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54	55	55	56	57	58	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	97%	98%	97%	97%	97%	97%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	56%	32%	35%	50%	55%	60%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	34%	34%	35%	40%	45%	50%	+

### Notes to indicators

#### 1. Satisfaction with community consultation and engagement

Target has been set as a minimum, with a view to revisit in future. The 2021/2022 average for all councils was 55.15.

#### 2. Sealed local roads below the intervention level

Target has been set as a minimum, with a view to revisit in future.

#### 3. Planning applications decided within the relevant required time

Target has been set as a minimum, with a view to revisit in future.

#### 4. Kerbside collection waste diverted from landfill

Target has been set as a minimum, with a view to revisit in future.

## 5a. Targeted performance indicators continued

### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	186%	402%	392%	348%	403%	425%	+
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	82%	142%	127%	120%	110%	118%	+
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	62%	68%	69%	69%	69%	70%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments		\$3,711	\$3,695	\$3,485	\$3,497	\$3,551	\$3,642	+

#### Notes to indicators

##### 5. Working Capital

The proportion of current assets allocated to the repayment of current liabilities. With the imminent completion of landfill cell capping works, as current liabilities decrease this ratio is expected to increase.

##### 6. Asset renewal

This measure indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in the value of its existing capital assets). A percentage greater than 100 indicates that Council is maintaining its existing assets, while a percentage less than 100 means that assets are deteriorating faster than they are being renewed, and additional future capital expenditure will be required to renew them.

##### 7. Rates concentration

This measure highlights Council reliance on rates as its main source of revenue.



## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+o/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	8	-123%	-20%	-6%	-6%	-5%	-5%	+
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	9	21%	253%	200%	178%	201%	214%	o
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	10	9%	8%	7%	6%	1%	0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		6%	1%	1%	1%	6%	1%	o
Indebtedness	Non-current liabilities / own source revenue		17%	17%	16%	10%	9%	8%	+
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.32%	0.26%	0.24%	0.25%	0.24%	0.24%	o
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments		\$1,711	\$1,754	\$1,827	\$1,841	\$1,905	\$1,971	+

### Key to Forecast Trend:

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

### Notes to indicators

#### 8. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide services and meet its objectives. Continued underlying deficits mean reliance on Council's cash reserves or increased debt to maintain services.

#### 9. Unrestricted Cash

Some cash held by Council is restricted in part and is not fully available for Council's operations. The measure improves over time as current liabilities reduce.

#### 10. Debt compared to rates

These measures reflect the reduction in loan liabilities over time, with no new borrowings currently proposed.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various items during the 2023/2024 financial year.

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

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
<b>Communications and Customer Services</b>							
<i>Venue Coordination</i>							
Outdoor venue bond for event 100-500 people	Per Hire	Non-Taxable	1,000.00	1,035.00	35.00	3.5%	Discretionary
Outdoor venue bond for event 50-100 people	Per Hire	Non-Taxable	500.00	517.50	17.50	3.5%	Discretionary
Town Hall, Phee Broadway Theatre or Market Building- alcohol bond	Per Hire	Non-Taxable	1,000.00	1,035.00	35.00	3.5%	Discretionary
Town Hall, Phee Broadway Theatre or Market Building- non alcohol bond	Per Hire	Non-Taxable	500.00	517.50	17.50	3.5%	Discretionary
Town Hall general use private/commercial	Hourly	Taxable	90.20	93.40	3.20	3.5%	Discretionary
Town Hall general use community	Hourly	Taxable	27.65	28.60	0.95	3.4%	Discretionary
Town Hall stage lighting extra charge	Hourly	Taxable	13.80	14.30	0.50	3.6%	Discretionary
Town Hall kitchen private/commercial	Hourly	Taxable	21.00	21.75	0.75	3.6%	Discretionary
Town Hall kitchen community	Hourly	Taxable	14.50	15.00	0.50	3.4%	Discretionary
Grand piano	per use	Taxable	273.90	283.50	9.60	3.5%	Discretionary
Portable stage (all sections)	per use	Taxable	135.35	140.10	4.75	3.5%	Discretionary
Portable stage (per section)	per use	Taxable	27.90	28.90	1.00	3.6%	Discretionary
Cleaner	Hourly	Taxable	73.75	76.30	2.55	3.5%	Discretionary
Portable PA	Hourly	Taxable	6.50	6.70	0.20	3.1%	Discretionary
Picket fencing	per use	Taxable	137.35	142.20	4.85	3.5%	Discretionary
Market Building private/commercial day	Hourly	Taxable	26.30	27.20	0.90	3.4%	Discretionary
Market Building community day	Hourly	Taxable	20.40	21.10	0.70	3.4%	Discretionary
Market Building private/commercial week	per use	Taxable	405.60	419.80	14.20	3.5%	Discretionary
Market Building community week	per use	Taxable	326.50	337.90	11.40	3.5%	Discretionary
Market Building private/commercial month	per use	Taxable	1,085.05	1,123.00	37.95	3.5%	Discretionary
Market Building community month	per use	Taxable	863.75	893.98	30.23	3.5%	Discretionary
Outdoor space - event more than 50 people	per use	Taxable	231.80	239.90	8.10	3.5%	Discretionary
Small venues private/commercial	Hourly	Taxable	45.00	46.60	1.60	3.6%	Discretionary
Small venues community	Hourly	Taxable	29.00	30.00	1.00	3.4%	Discretionary
Phee Broadway Theatre private/commercial base rate	Hourly	Taxable	62.70	64.90	2.20	3.5%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST	Fee incl GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
Phee Broadway Theatre community base rate	Hourly	Taxable	31.10	32.20	1.10	3.5%	Discretionary
Phee Broadway Theatre private/commercial casual additional charge	Hourly	Taxable	31.60	32.70	1.10	3.5%	Discretionary
Phee Broadway Theatre private/commercial verified booking rate	Hourly	Taxable	62.70	64.90	2.20	3.5%	Discretionary
Supervising Technician	Hourly	Taxable	55.85	57.80	1.95	3.5%	Discretionary
Phee Broadway Theatre performance	per use	Taxable	142.25	147.20	4.95	3.5%	Discretionary
<b>Community Partnerships</b>							
<i>Emergency Management</i>							
Administration and reinspection fee	Per client	Non-Taxable	187.95	194.50	6.55	3.5%	Discretionary
Permit to Burn - during fire danger period	Per client	Non-Taxable	173.50	179.60	6.10	3.5%	Discretionary
Property clearance charges (reimbursement)	Per client	Taxable	3,098.30	3,206.70	108.40	3.5%	Discretionary
<b>Community Wellbeing</b>							
<i>Community Services - Brokerage</i>							
Brokerage - Delivered meals (weekday 7.30 am to 7.30 pm)	Per Meal	Taxable	27.55	28.50	0.95	3.4%	Discretionary
Brokerage - Foot Care Program podiatry kit	Per Kit	Taxable	44.60	46.20	1.60	3.6%	Discretionary
Brokerage - Home care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	63.40	65.60	2.20	3.5%	Discretionary
Brokerage - Home care (weekends / public holidays)	Per Hour	Taxable	106.50	110.20	3.70	3.5%	Discretionary
Brokerage - Personal care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	72.45	75.00	2.55	3.5%	Discretionary
Brokerage - Personal care (weekends / public holidays)	Per Hour	Taxable	110.00	113.90	3.90	3.5%	Discretionary
Brokerage - Planned activity group (weekday 7.30 am to 7.30 pm)	Per Week	Taxable	26.75	27.70	0.95	3.6%	Discretionary
Brokerage - Post Acute Care	Per Hour	Taxable	67.85	70.20	2.35	3.5%	Discretionary
Brokerage - Property Maintenance (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	89.55	92.70	3.15	3.5%	Discretionary
Brokerage - Respite care (weekday 7.30 am to 7.30 pm)	Per Hour	Taxable	72.45	75.00	2.55	3.5%	Discretionary
Brokerage - Respite care (weekends / public holidays)	Per Hour	Taxable	110.00	113.90	3.90	3.5%	Discretionary
Brokerage - Travel	Per km	Taxable	1.10	1.10	0.00	0.0%	Discretionary
<i>Community Services - CHSP</i>							
Bus hire community transport	Per Trip	Taxable	3.55	3.70	0.15	4.2%	Discretionary
Delivered meals - High income	Per Meal	Non-Taxable	26.65	27.60	0.95	3.6%	Discretionary
Delivered meals - Low income	Per Meal	Non-Taxable	11.40	11.75	0.35	3.1%	Discretionary
Delivered meals - Medium income	Per Meal	Non-Taxable	15.15	15.70	0.55	3.6%	Discretionary
Flexible respite care - High income	Per Hour	Non-Taxable	64.90	67.20	2.30	3.5%	Discretionary
Flexible respite care - Low income	Per Hour	Non-Taxable	4.05	4.20	0.15	3.7%	Discretionary
Flexible respite care - Medium income	Per Hour	Non-Taxable	15.75	16.35	0.60	3.8%	Discretionary
Foot Care Program podiatry kit	Per Kit	Non-Taxable	44.35	45.90	1.55	3.5%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee	
			Fee incl GST	Fee incl GST	Increase / Decrease	Increase / Decrease		
			\$	\$	\$	%		
Group social support - High income	Per Activity	Non-Taxable	26.65	27.60	0.95	3.6%	Discretionary	
Group social support - Low income	Per Activity	Non-Taxable	15.05	15.60	0.55	3.7%	Discretionary	
Group social support - Medium income	Per Activity	Non-Taxable	15.35	15.90	0.55	3.6%	Discretionary	
Home care - High income (M-F)	Per Hour	Non-Taxable	60.85	63.00	2.15	3.5%	Discretionary	
Home Care - Low Income	Per Hour	Non-Taxable	7.75	8.00	0.25	3.2%	Discretionary	
Home care - Medium income	Per Hour	Non-Taxable	19.45	20.15	0.70	3.6%	Discretionary	
Home maintenance - High income	Per Hour	Non-Taxable	81.20	84.05	2.85	3.5%	Discretionary	
Home Maintenance - Low income	Per Hour	Non-Taxable	14.55	15.05	0.50	3.4%	Discretionary	
Home maintenance - Medium income	Per Hour	Non-Taxable	25.55	26.45	0.90	3.5%	Discretionary	
Home Modifications - Low Income	per Job	Non-Taxable	Costed per job					Discretionary
Individual social support - High income	Per Hour	Non-Taxable	60.85	63.00	2.15	3.5%	Discretionary	
Individual social support - Low income	Per Hour	Non-Taxable	7.75	8.00	0.25	3.2%	Discretionary	
Individual social support - Medium income	Per Hour	Non-Taxable	19.45	20.15	0.70	3.6%	Discretionary	
Personal care - High income (M-F)	Per Hour	Non-Taxable	64.90	67.20	2.30	3.5%	Discretionary	
Personal care - Low income	Per Hour	Non-Taxable	5.90	6.10	0.20	3.4%	Discretionary	
Personal care - Medium income	Per Hour	Non-Taxable	17.10	17.70	0.60	3.5%	Discretionary	
<i>Community Services - HACC</i>								
Bus hire community transport	Per Trip	Taxable	3.55	3.70	0.15	4.2%	Discretionary	
Delivered meals - High income	Per Meal	Non-Taxable	26.65	27.60	0.95	3.6%	Discretionary	
Delivered meals - Low income	Per Meal	Non-Taxable	11.40	11.80	0.40	3.5%	Discretionary	
Delivered meals - Medium income	Per Meal	Non-Taxable	15.15	15.70	0.55	3.6%	Discretionary	
Foot Care Program podiatry kit	Per Kit	Non-Taxable	44.35	45.90	1.55	3.5%	Discretionary	
Home care - High income (M-F)	Per Hour	Non-Taxable	60.85	63.00	2.15	3.5%	Discretionary	
Home care - Low income	Per Hour	Non-Taxable	7.75	8.00	0.25	3.2%	Discretionary	
Home care - Medium income	Per Hour	Non-Taxable	19.45	20.10	0.65	3.3%	Discretionary	
Personal care - High income (M-F)	Per Hour	Non-Taxable	64.90	67.20	2.30	3.5%	Discretionary	
Personal care - Low income	Per Hour	Non-Taxable	5.90	6.10	0.20	3.4%	Discretionary	
Personal care - Medium income	Per Hour	Non-Taxable	17.10	17.70	0.60	3.5%	Discretionary	
Planned Activity Group - High income	Per Activity	Non-Taxable	26.65	27.60	0.95	3.6%	Discretionary	
Planned Activity Group - Low income	Per Activity	Non-Taxable	15.05	15.60	0.55	3.7%	Discretionary	
Planned Activity Group - Medium income	Per Activity	Non-Taxable	15.35	15.90	0.55	3.6%	Discretionary	
Planned Activity Group - Transport	Per Trip	Taxable	3.55	3.70	0.15	4.2%	Discretionary	
Property maintenance - High income	Per Hour	Non-Taxable	81.20	84.00	2.80	3.4%	Discretionary	

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee	
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %		
Property maintenance - Low income	Per Hour	Non-Taxable	14.55	15.10	0.55	3.8%	Discretionary	
Property maintenance - Medium income	Per Hour	Non-Taxable	25.55	26.40	0.85	3.3%	Discretionary	
Respite care - High income (M-F)	Per Hour	Non-Taxable	64.90	67.20	2.30	3.5%	Discretionary	
Respite care - Low income	Per Hour	Non-Taxable	4.05	4.20	0.15	3.7%	Discretionary	
Respite care - Medium income	Per Hour	Non-Taxable	15.75	16.30	0.55	3.5%	Discretionary	
<i>Community Services - Other</i>								
Bus hire community groups only	Per km	Taxable	1.05	1.10	0.05	4.8%	Discretionary	
<i>Community Services - Veterans</i>								
Veterans Home Care	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory	
Veterans Personal Care	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory	
Veterans Property Maintenance	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory	
Veterans Respite Care	Per Hour	Non-Taxable	No charge to customer					Statutory
<b>Corporate Services</b>								
<i>Financial Services</i>								
Dishonoured cheque administration fee	Per Fee	Non-Taxable	26.85	27.80	0.95	3.5%	Discretionary	
Dishonoured direct debit administration fee	Per Fee	Non-Taxable	26.85	27.80	0.95	3.5%	Discretionary	
Land Information Certificate	Per Certificate	Non-Taxable	27.80	27.80	0.00	0.0%	Statutory	
Rate enquiries/ rate book search	Per Hour	Non-Taxable	61.95	64.10	2.15	3.5%	Discretionary	
<b>Development Services</b>								
<i>Building Services</i>								
Amendment to permit only	Per Amendment	Taxable	221.20	228.90	7.70	3.5%	Discretionary	
Approval of temporary occupation of a building	Per Building	Taxable	381.35	394.70	13.35	3.5%	Discretionary	
Building Commission Levy for building works > \$10000 = .128% or \$1.28 per \$1000	Per Levy	Non-Taxable	0.00	0.00			Statutory	
Building information certificates - Building Regulation 52	Per Permit	Non-Taxable	48.80	48.80	0.00	0.0%	Statutory	
Building permits - private lodgement	Per Permit	Non-Taxable	125.80	125.80	0.00	0.0%	Statutory	
Change of use - class 10A to class 1A	Per Request	Taxable	1,019.65	1,055.30	35.65	3.5%	Discretionary	
Change of use - class 1A to class 1B	Per Request	Taxable	960.85	994.50	33.65	3.5%	Discretionary	
Change of use - class 2 to 9 buildings	Per Request	Taxable	1,699.25	1,758.70	59.45	3.5%	Discretionary	
Class 1 - Alterations & additions (\$50,000 to \$150,000)	Per Request	Taxable	2,036.30	2,107.60	71.30	3.5%	Discretionary	
Class 1 - Alterations & additions (up to \$50,000)	Per Permit	Taxable	1,810.85	1,874.20	63.35	3.5%	Discretionary	
Class 1 - Dwellings, relocation of dwellings, and units (per individual unit), additions and alterations	Per Request	Taxable	2,373.40	2,456.50	83.10	3.5%	Discretionary	
Class 1 - Restumping and underpinning	Per Permit	Taxable	916.45	948.50	32.05	3.5%	Discretionary	

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST	Fee incl GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
Class 10 - Fences, masts & miscellaneous structures	Per Permit	Taxable	713.25	738.20	24.95	3.5%	Discretionary
Class 10 - Outbuildings, garages, sheds	Per Permit	Taxable	960.85	994.50	33.65	3.5%	Discretionary
Class 10 - Swimming Pools	Per Permit	Taxable	783.80	811.20	27.40	3.5%	Discretionary
Commercial building works to \$50,000	Per Permit	Taxable	1,802.50	1,865.60	63.10	3.5%	Discretionary
Commercial building works > \$150,000	Per Permit	Taxable	2,361.70	2,444.40	82.70	3.5%	Discretionary
Commercial building works > \$50,000 to \$150,000	Per Permit	Taxable	2,026.75	2,097.70	70.95	3.5%	Discretionary
Demolition/removal permit - class 1 to 10	Per Permit	Taxable	718.45	743.60	25.15	3.5%	Discretionary
Demolition/removal permit - class 2 to 9 buildings	Per Permit	Taxable	1,071.45	1,109.00	37.55	3.5%	Discretionary
Extension of building permit - one-year maximum	Per Extension	Taxable	287.65	297.70	10.05	3.5%	Discretionary
Hourly rate - administration staff	Per Hour	Taxable	109.60	113.40	3.80	3.5%	Discretionary
Hourly rate - Building Inspector/Building Surveyor	Per Hour	Taxable	156.20	161.70	5.50	3.5%	Discretionary
Hourly rate - Municipal Building Surveyor	Per Hour	Taxable	238.10	246.40	8.30	3.5%	Discretionary
Inspection on works when building permit has lapsed or expired (incl additional or contract inspection)	Per Inspection	Taxable	221.20	228.90	7.70	3.5%	Discretionary
Miscellaneous permits - occupation permits for places of public entertainment in a building	Per Permit	Non-Taxable	718.45	743.60	25.15	3.5%	Discretionary
Miscellaneous permits - occupation permits for places of public entertainment in an open area	Per Permit	Non-Taxable	718.45	743.60	25.15	3.5%	Discretionary
Miscellaneous permits - siting of temporary structures	Per Permit	Non-Taxable	381.35	394.70	13.35	3.5%	Discretionary
Rectification of illegal works - as per new works fee schedule	Per Rectification	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Rectification of illegal works -as per new works fee structure	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Registration of a swimming pool and spa constructed or construction started prior to 1 November 2020	Per Pool/Spa	Non-Taxable	32.90	32.90	0.00	0.0%	Statutory
Registration of a swimming pool and spa where a building permit was issued on or after 1 November 2020 or where the permit was issued before 1 November 2020 but construction started on or after 1 November 2020.	Per Pool/Spa	Non-Taxable	32.90	32.90	0.00	0.0%	Statutory
Report & Consent - Consent under Part 5, 6, 10 of the Regulations	Per Application	Non-Taxable	299.80	299.80	0.00	0.0%	Statutory
Report & Consent - Consent under Part 7 of the Regulations	Per Request	Non-Taxable	304.30	304.30	0.00	0.0%	Statutory
Report & Consent - Consent under Section 29A of the Act (Demolition) - Form A	Per Application	Non-Taxable	87.90	87.90	0.00	0.0%	Statutory
Request for copying of permits and plans	Per Copy	Taxable	89.55	92.70	3.15	3.5%	Discretionary
Special services - assistance for applications to Building Appeals Board	Per Hour	Taxable	210.70	218.10	7.40	3.5%	Discretionary
Special services - renewal of expired building permits	Per Renewal	Taxable	508.85	526.70	17.85	3.5%	Discretionary
Swimming Pool / Spa - information fee	Per Pool/Spa	Non-Taxable	48.80	48.80	0.00	0.0%	Statutory
Swimming Pool / Spa - registration - lodgement of certificate barrier compliance	Per Pool/Spa	Non-Taxable	21.10	21.10	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Swimming Pool / Spa - registration - lodgement of certificate barrier non-compliance	Per Pool/Spa	Non-Taxable	397.50	397.50	0.00	0.0%	Statutory
Variation to approved documents - minor works under \$5,000	Per Variation	Taxable	221.20	228.90	7.70	3.5%	Discretionary
Variation to approved documents - works over \$5,000	Per Variation	Taxable	386.65	400.20	13.55	3.5%	Discretionary
<i>Community Safety and Amenity</i>							
Animal registration - cat - full fee	Per Animal	Non-Taxable	150.00	155.30	5.30	3.5%	Discretionary
Animal registration - cat - full fee (pensioner)	Per Animal	Non-Taxable	75.00	77.60	2.60	3.5%	Discretionary
Animal registration - cat - reduced fee	Per Animal	Non-Taxable	50.00	51.80	1.80	3.6%	Discretionary
Animal registration - cat - reduced fee (pensioner)	Per Animal	Non-Taxable	25.00	25.90	0.90	3.6%	Discretionary
Animal registration - cats - foster care fee initial rego	per Animal	Non-Taxable	4.00	4.10	0.10	2.5%	Discretionary
Animal registration - dog - full fee	Per Animal	Non-Taxable	150.00	155.30	5.30	3.5%	Discretionary
Animal registration - dog - full fee (pensioner)	Per Animal	Non-Taxable	75.00	77.60	2.60	3.5%	Discretionary
Animal registration - dog - reduced fee	Per Animal	Non-Taxable	50.00	51.80	1.80	3.6%	Discretionary
Animal registration - dog - reduced fee (pensioner)	Per Animal	Non-Taxable	25.00	25.90	0.90	3.6%	Discretionary
Animal registration - dogs - foster care fee initial rego	per Animal	Non-Taxable	4.00	4.10	0.10	2.5%	Discretionary
Animal trap hire	Per Trap	Taxable	11.20	11.60	0.40	3.6%	Discretionary
Animal trap hire - bond	Per Trap	Non-Taxable	22.40	23.20	0.80	3.6%	Discretionary
Compulsory animal microchipping	Per Animal	Non-Taxable	59.00	61.10	2.10	3.6%	Discretionary
Fee - Animal Business Registration Compliance Inspection	Per Inspection	Non-Taxable	103.00	106.60	3.60	3.5%	Discretionary
Fee - Failure to Comply with Notice to Comply Administrative Fee (Major Works)	Per Infringement	Non-Taxable	103.00	106.60	3.60	3.5%	Discretionary
Fee - Failure to Comply with Notice to Comply Administrative Fee (Minor Works)	Per Infringement	Non-Taxable	27.00	27.90	0.90	3.3%	Discretionary
Fee - Impounded Sundry Item Reclaim	Per Item	Non-Taxable	167.00	172.80	5.80	3.5%	Discretionary
Fee - Impounded Vehicle Reclaim	Per Vehicle	Non-Taxable	206.00	213.20	7.20	3.5%	Discretionary
Fee - Impounding - Sustenance (Large Animal)	Per Day	Non-Taxable	13.50	14.00	0.50	3.7%	Discretionary
Fee - Impounding - Transport Costs (Vehicle Only)	Per km	Non-Taxable	2.00	2.10	0.10	5.0%	Discretionary
Fee - Officer Inspection for Permit (Initial Permit)	Per Permit	Non-Taxable	82.00	84.90	2.90	3.5%	Discretionary
Fee - Officer Inspection for Permit (Permit Renewal)	Per Permit	Non-Taxable	41.00	42.40	1.40	3.4%	Discretionary
Fee - Officer Time to Attend and Impound Animals (After Hours)	Per Hour	Non-Taxable	88.00	91.10	3.10	3.5%	Discretionary
Fee - Officer Time to Attend and Impound Animals (Business Hours)	Per Hour	Non-Taxable	52.00	53.80	1.80	3.5%	Discretionary
Fee - Pound - Cat (Per Day After 3 days)	Per Day	Non-Taxable	21.00	21.70	0.70	3.3%	Discretionary
Fee - Pound - Dog (Per Day After 3 days)	Per Day	Non-Taxable	26.00	26.90	0.90	3.5%	Discretionary
Fee - Property Inspection for Dangerous and Restricted Breed Dogs	Per Inspection	Taxable	67.00	69.30	2.30	3.4%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Impounding - Sustenance fee small or medium animals	Per Animal per day	Non-Taxable	6.00	6.20	0.20	3.3%	Discretionary
Impounding - Transport costs (vehicle and float)	Per km	Non-Taxable	3.00	3.10	0.10	3.3%	Discretionary
Impounding - Transport costs (vehicle and stock trailer)	Per km	Non-Taxable	3.00	3.10	0.10	3.3%	Discretionary
Impounding - transport costs by external provider (100% cost recovery)	Per Impounding	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Impounding fee large animals	Per Animal per day	Non-Taxable	6.00	6.20	0.20	3.3%	Discretionary
Impounding fee medium animals (sheep/goats)	Per Animal per day	Non-Taxable	3.00	3.10	0.10	3.3%	Discretionary
Impounding fee small animals (rabbits/poultry)	Per Animal per day	Non-Taxable	1.00	1.00	0.00	0.0%	Discretionary
Infringement - Animal - 1.5 Penalty Units Statutory	Per Infringement	Non-Taxable	277.00	277.00	0.00	0.0%	Statutory
Infringement - Animal - 2.0 Penalty Units Statutory	Per Infringement	Non-Taxable	370.00	370.00	0.00	0.0%	Statutory
Infringement - Local Law - Statutory	Per Infringement	Non-Taxable	200.00	200.00	0.00	0.0%	Statutory
Infringement - Parking - 0.6 Penalty Unit Statutory	Per Infringement	Non-Taxable	111.00	111.00	0.00	0.0%	Statutory
Infringement - Parking - 1.0 Penalty Unit statutory	Per Infringement	Non-Taxable	185.00	185.00	0.00	0.0%	Statutory
Infringement - Parking - RR168(1)(a) Stopped Contrary to a No Parking Sign - 0.5 Penalty Unit	Per Penalty	Non-Taxable	92.00	92.00	0.00	0.0%	Statutory
Infringement - Parking - RR205 Parked for Period Longer Than Indicated - 0.5 Penalty Unit	Per Penalty	Non-Taxable	92.00	92.00	0.00	0.0%	Statutory
Infringement - Parking - RR209(2) Contrary to Requirements of Parking Area - 0.5 Penalty Unit	Per Penalty	Non-Taxable	92.00	92.00	0.00	0.0%	Statutory
Infringement - Parking - RR211(2) Not Completely within a Parking Bay - 0.5 Penalty Unit	Per Penalty	Non-Taxable	92.00	92.00	0.00	0.0%	Statutory
Infringement - Planning Compliance - 5 Penalty Units (Natural Person)	Per Infringement	Non-Taxable	925.00	925.00	0.00	0.0%	Statutory
Magistrates Court (per application)	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Permit - Accessible (Disabled) Parking Permit (Replacement - Lost of Damaged)	Per Replacement	Non-Taxable	21.00	21.70	0.70	3.3%	Discretionary
Permit - Camping on Private Land Permit (Extension)	Per Application	Non-Taxable	41.00	42.40	1.40	3.4%	Discretionary
Permit - Camping on Private Land Permit (Initial - Up to Six Months)	Per Application	Non-Taxable	82.00	84.90	2.90	3.5%	Discretionary
Permit - Advertising Sign / A-Frame (Annual)	Per Sign	Non-Taxable	66.00	68.30	2.30	3.5%	Discretionary
Permit - Busk	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Permit - Camping on Public Place	Per Day	Non-Taxable	26.00	26.90	0.90	3.5%	Discretionary
Permit - Camping on Public Place	Per Month	Non-Taxable	156.00	161.50	5.50	3.5%	Discretionary
Permit - Camping on Public Place	Per Week	Non-Taxable	78.00	80.70	2.70	3.5%	Discretionary
Permit - Conduct Activity in Public Place	Per Day	Non-Taxable	66.00	68.30	2.30	3.5%	Discretionary
Permit - Conduct Works in Public Place	Per Day	Non-Taxable	92.00	95.20	3.20	3.5%	Discretionary
Permit - Droving	Per Application	Non-Taxable	165.00	170.80	5.80	3.5%	Discretionary



Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Permit - Event Sign	Per Sign	Non-Taxable	31.00	32.10	1.10	3.5%	Discretionary
Permit - Footway occupation fee per other street furniture	Per furniture	Non-Taxable	104.00	107.60	3.60	3.5%	Discretionary
Permit - Footway Occupation - Goods	Per Day	Non-Taxable	66.00	68.30	2.30	3.5%	Discretionary
Permit - Footway Occupation - Street Furniture (Non-Dining)	Per Application	Non-Taxable	28.00	29.00	1.00	3.6%	Discretionary
Permit - Footway Occupation (Licensed Premises)	Per Seat	Non-Taxable	22.00	22.80	0.80	3.6%	Discretionary
Permit - Footway Occupation (Not a Licensed Premises)	Per Seat	Non-Taxable	6.00	6.20	0.20	3.3%	Discretionary
Permit - Footway Occupation	Per Table	Non-Taxable	3.00	3.10	0.10	3.3%	Discretionary
Permit - Gate or Opening in a Fence on the Boundary of a Public Place	Per Application	Non-Taxable	91.00	94.20	3.20	3.5%	Discretionary
Permit - Hoarding	Per Month	Non-Taxable	350.00	362.30	12.30	3.5%	Discretionary
Permit - Hoarding	Per Fortnight	Non-Taxable	210.00	217.40	7.40	3.5%	Discretionary
Permit - Hoarding	Per Week	Non-Taxable	125.00	129.40	4.40	3.5%	Discretionary
Permit - Itinerant Trading	Per Year	Non-Taxable	520.00	538.20	18.20	3.5%	Discretionary
Permit - Itinerant Trading	Per Day	Non-Taxable	66.00	68.30	2.30	3.5%	Discretionary
Permit - Keep More Than the Permitted Number of Animals	Per Excess Animal	Non-Taxable	51.00	52.80	1.80	3.5%	Discretionary
Permit - Occupy All or Part of a Public Place (Per Day)	Per Application	Non-Taxable	275.00	284.60	9.60	3.5%	Discretionary
Permit - Parking - Works / Trade	Parking Bay/mth	Non-Taxable	300.00	310.50	10.50	3.5%	Discretionary
Permit - Parking - Works / Trade	Parking Bay/day	Non-Taxable	32.00	33.10	1.10	3.4%	Discretionary
Permit - Parking - Works / Trade	Parking Bay/wk	Non-Taxable	146.00	151.10	5.10	3.5%	Discretionary
Permit - Place Obstruction in Public Place (Per Day)	Per Receptacle	Non-Taxable	82.10	85.00	2.90	3.5%	Discretionary
Permit - Real Estate Agency Directional Sign (Per Franchise)	Per Year	Non-Taxable	225.00	232.90	7.90	3.5%	Discretionary
Permit - Remove Tree, Vegetation or Timber	Per Application	Non-Taxable	222.00	229.80	7.80	3.5%	Discretionary
Permit - Resident Parking	Per Permit	Non-Taxable	51.70	53.50	1.80	3.5%	Discretionary
Permit - Roadside Grazing	Per Application	Non-Taxable	167.00	172.80	5.80	3.5%	Discretionary
Permit - Skip Bin / Bulk Rubbish Container	Per 7 Day Period	Non-Taxable	48.00	49.70	1.70	3.5%	Discretionary
Permit - Skip Bin / Bulk Rubbish Container	Per Year	Non-Taxable	410.00	424.40	14.40	3.5%	Discretionary
Permit - Store Building Goods on Council Land	Per Application	Non-Taxable	91.00	94.20	3.20	3.5%	Discretionary
Purchase Copy of General Local Law 2020	Per Booklet	Taxable	11.00	11.40	0.40	3.6%	Discretionary
Registration - Domestic Animal Business	Per Business	Non-Taxable	254.00	262.90	8.90	3.5%	Discretionary
Seized Animals - Pound Accommodation	Per Animal/Day	Non-Taxable	52.80	54.60	1.80	3.4%	Discretionary
State Government Levy - Domestic Animal Business Registration (Per Business)	Per Application	Non-Taxable	20.00	20.00	0.00	0.0%	Statutory
<i>Development Services</i>							
Planning Compliance Fines - 10 Penalty Units (Body Corporate)	Per Infringement	Non-Taxable	1,849.00	1,849.00	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
<i>Environmental Health</i>							
Accommodation registration transfer fee - per premises	Per Transfer	Non-Taxable	182.85	189.20	6.35	3.5%	Discretionary
Class 1 aquatic facilities	Per Application	Non-Taxable	122.10	126.40	4.30	3.5%	Discretionary
Class 1 food registration	Per Premises	Non-Taxable	578.35	598.60	20.25	3.5%	Discretionary
Class 2A food registration	Per Premises	Non-Taxable	888.20	919.30	31.10	3.5%	Discretionary
Class 2B food registration	Per Premises	Non-Taxable	516.40	534.50	18.10	3.5%	Discretionary
Class 2C food registration	Per Premises	Non-Taxable	237.60	245.90	8.30	3.5%	Discretionary
Class 2D food registration	Per Premises	Non-Taxable	108.45	112.20	3.75	3.5%	Discretionary
Class 3A food registration	Per Premises	Non-Taxable	309.85	320.70	10.85	3.5%	Discretionary
Class 3B food registration	Per Premises	Non-Taxable	227.20	235.20	8.00	3.5%	Discretionary
Class 3C food registration	Per Premises	Non-Taxable	108.45	112.20	3.75	3.5%	Discretionary
Food registration transfer fee	Per Premises	Non-Taxable	185.90	192.40	6.50	3.5%	Discretionary
Food stalls registration (Class 2 or 3) - not-for-profit organisations only	Per Event	Non-Taxable	53.70	55.60	1.90	3.5%	Discretionary
General accommodation registration	Per Premises	Non-Taxable	211.75	219.20	7.45	3.5%	Discretionary
Hairdressing and temporary makeup - one-off registration	Per Registration	Non-Taxable	211.75	219.20	7.45	3.5%	Discretionary
Health registration transfer fee	Per Premises	Non-Taxable	182.85	189.20	6.35	3.5%	Discretionary
Immunisation request for records	Per Request	Non-Taxable	36.10	37.40	1.30	3.6%	Discretionary
New accommodation premises application fee	Per Premises	Non-Taxable	173.50	179.60	6.10	3.5%	Discretionary
New food premises application fee (in addition to initial registration fee)	Per Application	Non-Taxable	284.00	293.90	9.90	3.5%	Discretionary
New health premises application fee (in addition to initial registration fee - not for ongoing)	Per Premises	Non-Taxable	173.50	179.60	6.10	3.5%	Discretionary
Prescribed accommodation (rooming house) registration	Per Premises	Non-Taxable	211.75	219.20	7.45	3.5%	Discretionary
Public health & wellbeing - skin penetration, tattooing colonic irrigation (multiple activities)	Per Application	Non-Taxable	258.25	267.30	9.05	3.5%	Discretionary
Public health & wellbeing - skin penetration, tattooing, colonic irrigation (1 activity)	Per Application	Non-Taxable	232.40	240.50	8.10	3.5%	Discretionary
Septic - variable application (reduced fee)	Per Application	Non-Taxable	235.25	243.50	8.25	3.5%	Discretionary
Septic tank application - alteration minor - per alteration	Per Alternation	Non-Taxable	263.35	569.55	306.20	116.3%	Statutory
Septic tank application - new or major alteration - per application	Per Application	Non-Taxable	736.55	747.37	10.82	1.5%	Statutory
Septic tank permit - amendment to permit	Per Application	Non-Taxable	185.90	192.40	6.50	3.5%	Discretionary
Septic tank permit - renew expired permit	Per Application	Non-Taxable	125.25	129.60	4.35	3.5%	Discretionary
Septic tank permit - transfer permit	Per Application	Non-Taxable	149.65	154.90	5.25	3.5%	Discretionary
Septic tank request for records	Per Request	Non-Taxable	61.95	64.10	2.15	3.5%	Discretionary
Special request for inspection - food premises	Per Inspection	Non-Taxable	258.25	267.30	9.05	3.5%	Discretionary
Special request for inspection health registration	Per Inspection	Non-Taxable	154.95	160.40	5.45	3.5%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST	Fee incl GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
<i>Statutory Planning</i>							
Advertising for planning permit application - public notification - administration fee	Per Advertising	Non-Taxable	21.65	22.40	0.75	3.5%	Discretionary
Advertising for planning permit application - public notification	Per Letter	Non-Taxable	3.10	3.20	0.10	3.2%	Discretionary
Advertising for planning permit application - site notice	Per Advertising	Non-Taxable	105.30	109.00	3.70	3.5%	Discretionary
Alteration of a certified plan of subdivision	Per Application	Non-Taxable	114.70	114.70	0.00	0.0%	Statutory
Amend or end a Section 173 agreement	Per Application	Non-Taxable	680.40	680.40	0.00	0.0%	Statutory
Amendment of a certified plan of subdivision	Per Application	Non-Taxable	145.30	145.30	0.00	0.0%	Statutory
Certificate of compliance	Per Application	Non-Taxable	336.40	336.40	0.00	0.0%	Statutory
Certify a plan of subdivision including issuing a statement of compliance	Per Application	Non-Taxable	180.40	180.40	0.00	0.0%	Statutory
Class 1 application for use of land only (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 10 - VicSmart application other than a class 7, 8 or 9 (permit/amendment)	Per Application	Non-Taxable	206.40	206.40	0.00	0.0%	Statutory
Class 11 - all other developments - up to \$100,000 (permit/amendment)	Per Application	Non-Taxable	1,185.00	1,185.00	0.00	0.0%	Statutory
Class 12 - all other developments - \$100,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,597.80	1,597.80	0.00	0.0%	Statutory
Class 13 - all other developments - \$1 million to \$5 million (permit/amendment)	Per Application	Non-Taxable	3,524.30	3,524.30	0.00	0.0%	Statutory
Class 14 - all other developments - \$5 million to \$15 million (amendment)	Per Application	Non-Taxable	3,524.30	3,524.30	0.00	0.0%	Statutory
Class 14 - all other developments - \$5 million to \$15 million (permit)	Per Application	Non-Taxable	8,982.90	8,982.90	0.00	0.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (amendment)	Per Application	Non-Taxable	3,524.30	3,524.30	0.00	0.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (permit)	Per Application	Non-Taxable	26,489.90	26,489.90	0.00	0.0%	Statutory
Class 16 - all other developments - more than \$50 million (amendment)	Per Application	Non-Taxable	3,524.30	3,524.30	0.00	0.0%	Statutory
Class 16 - all other developments - more than \$50 million (permit)	Per Application	Non-Taxable	59,539.30	59,539.30	0.00	0.0%	Statutory
Class 17 - Subdivision of an existing building (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 18 - Subdivide land into 2 lots (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 19 - Realignment of common boundary or consolidate 2 or more lots (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 2 - single dwelling permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	206.40	206.40	0.00	0.0%	Statutory
Application to change or allow a new use of the land (amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 20 - To subdivide land (\$1,360.80 for each 100 lots created) (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 21 - create, vary or remove restriction, right of way, easement etc. (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 22 - permit not otherwise provided listed (permit/amendment)	Per Application	Non-Taxable	1,360.80	1,360.80	0.00	0.0%	Statutory
Class 3 - single dwelling permit applications - \$10,001 to \$100,000 (permit/amendment)	Per Application	Non-Taxable	649.80	649.80	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Class 4 - single dwelling permit applications - \$100,001 to \$500,000 (permit/amendment)	Per Application	Non-Taxable	1,330.20	1,330.20	0.00	0.0%	Statutory
Class 5 - single dwelling permit applications - \$500,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,437.30	1,437.30	0.00	0.0%	Statutory
Class 6 - single dwelling permit applications - \$1 million to \$2 million (permit/amendment)	Per Application	Non-Taxable	1,544.30	1,544.30	0.00	0.0%	Statutory
Class 7 - VicSmart permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	206.40	206.40	0.00	0.0%	Statutory
Class 8 - VicSmart permit applications - more than \$10,000 (permit/amendment)	Per Application	Non-Taxable	443.40	443.40	0.00	0.0%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land (permit/amendment)	Per Application	Non-Taxable	206.40	206.40	0.00	0.0%	Statutory
Development Plan lodgement fee (for approval)	Per Amendment	Non-Taxable	568.05	587.90	19.85	3.5%	Discretionary
Planning - Amendment of endorsed plans (secondary consent)	Per Plan	Non-Taxable	146.60	151.70	5.10	3.5%	Discretionary
Planning - Application for property information	Per Plan	Non-Taxable	86.80	89.80	3.00	3.5%	Discretionary
Planning - Determination of existing use rights	Per Plan	Non-Taxable	325.30	336.70	11.40	3.5%	Discretionary
Planning - Extension of time - first request	Per Extension	Non-Taxable	386.25	399.80	13.55	3.5%	Discretionary
Planning - Extension of time - second request	Per Extension	Non-Taxable	470.90	487.40	16.50	3.5%	Discretionary
Planning - Extension of time - third and subsequent requests	Per Extension	Non-Taxable	565.95	585.80	19.85	3.5%	Discretionary
Planning - Request for written planning advice (multiple property requests, per property)	Per Plan	Non-Taxable	107.40	111.20	3.80	3.5%	Discretionary
Planning - Request for written planning advice (single property)	Per Plan	Non-Taxable	88.80	91.90	3.10	3.5%	Discretionary
Request for archive search for planning and building permits and plans (permit less than 7 years old)	Per Plan	Non-Taxable	89.85	93.00	3.15	3.5%	Discretionary
Request for archive search for planning and building permits and plans (permit older than 7 years)	Per Request	Non-Taxable	128.10	132.60	4.50	3.5%	Discretionary
Satisfaction matters - Where a planning scheme specifies that a matter must be done to the satisfaction	Per Application	Non-Taxable	336.40	336.40	0.00	0.0%	Statutory
<b>Strategic Planning</b>							
Administration fee to prepare hard copy(ies) and Council website for exhibition of private proponent	Per Application	Non-Taxable	147.65	152.80	5.15	3.5%	Discretionary
Amendment Tracking System (ATS) authoring fee (technical)	Per Amendment	Non-Taxable	206.55	213.80	7.25	3.5%	Discretionary
Heritage advice - site meeting or inspection	Per Inspection	Taxable	170.45	176.40	5.95	3.5%	Discretionary
Private Proponent amendment - Fee per notice in Government Gazette	Per Amendment	Non-Taxable	103.30	106.90	3.60	3.5%	Discretionary
Private Proponent amendment - Fee per notice in Newspaper	Per Amendment	Non-Taxable	211.75	219.20	7.45	3.5%	Discretionary
Private Proponent amendment - Notice letter by mail (to all parties)	Per Amendment	Non-Taxable	3.10	3.20	0.10	3.2%	Discretionary
Regulation 7 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	4,128.30	4,128.30	0.00	0.0%	Statutory
Regulation 8 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	993.90	993.90	0.00	0.0%	Statutory
Stage 1 - Planning Scheme Amendments	Per Amendment	Non-Taxable	3,149.70	3,149.70	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Stage 2 - Planning Scheme Amendments (1 to 10 submissions)	Per Amendment	Non-Taxable	15,611.10	15,611.10	0.00	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (11 to 20 submissions)	Per Amendment	Non-Taxable	31,191.60	31,191.60	0.00	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (more than 20 submissions)	Per Amendment	Non-Taxable	41,695.80	41,695.80	0.00	0.0%	Statutory
Stage 3 - Planning Scheme Amendments	Per Amendment	Non-Taxable	496.90	496.90	0.00	0.0%	Statutory
Stage 4 - Planning Scheme Amendments	Per Amendment	Non-Taxable	496.90	496.90	0.00	0.0%	Statutory
<b>Engineering</b>							
<i>Engineering Services</i>							
Asset Protection Permit	Per Permit	Non-Taxable	199.35	206.30	6.95	3.5%	Discretionary
Bond - Asset Protection Permit	Per Permit	Non-Taxable	1,000.00	1,035.00	35.00	3.5%	Discretionary
Infrastructure - Request for written information	Per Request	Non-Taxable	265.45	274.70	9.25	3.5%	Discretionary
Metcalfe Water Supply Syndicate	Per Assessment	Non-Taxable	214.40	221.90	7.50	3.5%	Discretionary
Road Licencing - Basic	Per Request	Non-Taxable	55.75	57.70	1.95	3.5%	Discretionary
Road Licencing - Complex	Per Request	Non-Taxable	111.50	115.40	3.90	3.5%	Discretionary
Road Licencing - Transfer	Per Request	Non-Taxable	111.50	115.40	3.90	3.5%	Discretionary
Storm Water Legal Point of Discharge issued under the Building Act 1993 Building Regulations 2018 (Reg 36(4))	Per Request	Non-Taxable	149.40	149.40	0.00	0.0%	Statutory
Subdivision Plan checking and supervision fees (% of construction)	Per Request	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Subdivision Plan checking and supervision fees (% of construction) [total income]	Per Request	Non-Taxable	1.00	1.00	0.00	0.0%	Statutory
Water - Avdata key	Per Request	Non-Taxable	36.10	37.40	1.30	3.6%	Discretionary
Water cost - Avdata key (replacement)	Per Request	Non-Taxable	27.90	28.90	1.00	3.6%	Discretionary
Water cost	Per Kilolitre	Non-Taxable	3.60	3.60	0.00	0.0%	Discretionary
Works Within Road Reserve - Rural Major (Off Road)	Per Request	Non-Taxable	199.35	359.32	159.97	80.2%	Statutory
Works Within Road Reserve - Rural Major (On Road)	Per Request	Non-Taxable	199.35	659.00	459.65	230.6%	Statutory
Works Within Road Reserve - Rural Minor (Off Road)	Per Request	Non-Taxable	199.35	91.74	-107.61	(54.0%)	Statutory
Works Within Road Reserve - Rural Minor (On Road)	Per Request	Non-Taxable	199.35	142.20	-57.15	(28.7%)	Statutory
Works Within Road Reserve - Urban Major (Off Road)	Per Request	Non-Taxable	199.35	91.74	-107.61	(54.0%)	Statutory
Works Within Road Reserve - Urban Major (On Road)	Per Request	Non-Taxable	199.35	142.20	-57.15	(28.7%)	Statutory
Works Within Road Reserve - Urban Minor (Off Road)	Per Request	Non-Taxable	199.35	91.74	-107.61	(54.0%)	Statutory
Works Within Road Reserve - Urban Minor (On Road)	Per Request	Non-Taxable	199.35	142.20	-57.15	(28.7%)	Statutory
<b>Operations</b>							
<i>Waste and Recycling</i>							
Asbestos (packaged domestic)	Per Cubic Tonne	Taxable	254.40	263.30	8.90	3.5%	Discretionary
Cardboard - Commercial loads cubic metre	Per Load	Taxable	20.65	21.40	0.75	3.6%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST \$	Fee incl GST \$	Increase / Decrease \$	Increase / Decrease %	
Cardboard - Trailer (6' x 4') equivalent to 0.7m3	Per Trailer	Taxable	15.45	16.00	0.55	3.6%	Discretionary
E-waste - Category 1 (per item) Extra Large/kg (solar panels, printer, large TV, fridge)	Per Item	Taxable	21.15	21.90	0.75	3.5%	Discretionary
E-waste - Category 2 (per item) Large e.g. (fridge, air con, plasma)	Per Item	Taxable	10.90	11.30	0.40	3.7%	Discretionary
E-waste - Category 3 (per item) Medium e.g. (computer, small TV)	Per Item	Taxable	5.20	5.40	0.20	3.8%	Discretionary
E-waste - Category 4 (per item) Small e.g. (mobile phone, mouse, electric cords, small computers)	Per Item	Taxable	1.05	1.10	0.05	4.8%	Discretionary
Gas bottle (any size)	Per Item	Taxable	11.90	12.30	0.40	3.4%	Discretionary
General waste - commercial/industrial	Per Tonne	Taxable	223.85	231.70	7.85	3.5%	Discretionary
General waste - trailer (8' x 5') heaped equivalent to 2.4 cubic metres	Per Trailer	Taxable	168.90	174.80	5.90	3.5%	Discretionary
General waste- trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	106.85	110.60	3.75	3.5%	Discretionary
General waste - trailer (8' x 5') equivalent to 1.2 cubic metres	Per Trailer	Taxable	84.45	87.40	2.95	3.5%	Discretionary
General waste per cubic metre	Per Cubic Tonne	Taxable	70.20	72.70	2.50	3.6%	Discretionary
General waste	Per Tonne	Taxable	199.45	206.40	6.95	3.5%	Discretionary
General waste trailer (6' x 4') equivalent to 0.7 cubic metres	Per Trailer	Taxable	48.50	50.20	1.70	3.5%	Discretionary
Green waste	Per Cubic Metre	Taxable	23.20	24.00	0.80	3.4%	Discretionary
Green waste - Trailer (6' x 4') equivalent to 0.7 cubic metres	Per Trailer	Taxable	15.95	16.50	0.55	3.4%	Discretionary
Green waste - Trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	34.10	35.30	1.20	3.5%	Discretionary
Green waste	Per Tonne	Taxable	44.35	45.90	1.55	3.5%	Discretionary
Mattresses or bed bases (any size)	Per Item	Taxable	27.35	28.30	0.95	3.5%	Discretionary
Motor bike and car tyres (includes 4x4 and small truck)	Per Tyre	Taxable	10.90	11.30	0.40	3.7%	Discretionary
Motor bike and car tyres on rims	Per Tyre	Taxable	31.05	32.10	1.05	3.4%	Discretionary
Oil for recycling	per Litre	Taxable	0.50	0.50	0.00	0.0%	Discretionary
Tractor tyres	Per Tyre	Taxable	77.45	80.20	2.75	3.6%	Discretionary
Truck tyre (large) on rim	Per Tyre	Taxable	45.30	46.90	1.60	3.5%	Discretionary
Truck tyres (large)	Per Tyre	Taxable	37.15	38.50	1.35	3.6%	Discretionary
<b>Parks, Recreation &amp; Community Facilities</b>							
<i>Active Communities - Facilities</i>							
Harcourt Recreation Reserve - Community - East room	Per Use	Taxable	31.05	32.10	1.05	3.4%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 1 bay	Per Use	Taxable	61.95	64.10	2.15	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 2 bays	Per Use	Taxable	72.35	74.90	2.55	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 3 bays	Per Use	Taxable	93.00	96.30	3.30	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - Whole	Per Use	Taxable	129.10	133.60	4.50	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - 1 bay	Per Use	Taxable	41.30	42.70	1.40	3.4%	Discretionary

Description of Fees and Charges	Unit of Measure	GST Status	2022/2023	2023/2024	Fee	Fee	Basis of Fee
			Fee incl GST	Fee incl GST	Increase / Decrease	Increase / Decrease	
			\$	\$	\$	%	
Harcourt Recreation Reserve - Community - Main Hall - 2 bays	Per Use	Taxable	51.70	53.50	1.80	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - 3 bays	Per Use	Taxable	67.15	69.50	2.35	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - Whole	Per Use	Taxable	103.30	106.90	3.60	3.5%	Discretionary
Harcourt Recreation Reserve - Community - Meeting room < 2 hrs	Per Use	Taxable	15.45	16.00	0.55	3.6%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 1 bay	Per Use	Taxable	77.45	80.20	2.75	3.6%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 2 bays	Per Use	Taxable	87.80	90.90	3.10	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 3 bays	Per Use	Taxable	108.45	112.20	3.75	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - Whole	Per Use	Taxable	180.70	187.00	6.30	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 1 bay	Per Use	Taxable	51.70	53.50	1.80	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 2 bays	Per Use	Taxable	61.95	64.10	2.15	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 3 bays	Per Use	Taxable	77.45	80.20	2.75	3.6%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - Whole	Per Use	Taxable	154.95	160.40	5.45	3.5%	Discretionary
Harcourt Recreation Reserve - Private - Meeting room/kitchen for parties	Per Use	Taxable	41.30	42.70	1.40	3.4%	Discretionary
Swimming Pool - Adult	Per Adult	Taxable	5.10	5.30	0.20	3.9%	Discretionary
Swimming Pool - Adult - concession card holder	Per Adult	Taxable	4.05	4.20	0.15	3.7%	Discretionary
Swimming Pool - Child Season Ticket (Child < 2 free when accompanied by a paying adult)	Per Ticket	Taxable	49.35	51.10	1.75	3.5%	Discretionary
Swimming Pool - Child Ticket (Child < 2 free when accompanied by a paying adult)	Per Child	Taxable	3.55	3.70	0.15	4.2%	Discretionary
Swimming Pool - Family season ticket - concession card (2 adults and dependent children < 16 years of age)	Per Ticket	Taxable	135.85	140.60	4.75	3.5%	Discretionary
Swimming Pool - Family season ticket (2 adults and dependent children < 16 years of age)	Per Ticket	Taxable	161.25	166.90	5.65	3.5%	Discretionary
Swimming Pool - Family Ticket (2 adults and dependent children < 16 years of age)	Per Day	Taxable	13.55	14.00	0.45	3.3%	Discretionary
Swimming Pool - School Entry	Per Child	Taxable	2.00	2.10	0.10	5.0%	Discretionary
Swimming Pool - Single season ticket	Per Ticket	Taxable	72.95	75.50	2.55	3.5%	Discretionary
Swimming Pool - Single season ticket - concession card	Per Ticket	Taxable	59.50	61.60	2.10	3.5%	Discretionary
<b>Building and Property - Facilities</b>							
Property Rentals - Not for Profit; Volunteer and Community Service Groups	Per Year	Taxable	156.70	162.20	5.50	3.5%	Discretionary
<b>People and Culture</b>							
<b>Occupational Health and Safety</b>							
Permit insurance - Public Liability Insurance	Per Permit	Non-Taxable	25.45	26.30	0.85	3.3%	Discretionary
Venue hire - Public Liability Insurance - max 52 visits per venue	Per Annum, Per Venue	Taxable	21.35	22.10	0.75	3.5%	Discretionary

## 6a. Approved Community Organisations

Following the adoption of Council's General Local Law 2020, clause 26(3) states that an Approved Community Organisation (ACO) does not need a permit under clause 26(1) being conducting any activity, works, or placing an obstruction in a public place. An ACO is defined under the Local Law as an organisation, registered charity, or not-for-profit organisation recognised by Council to provide community benefit and is included on Council's Approved Community Organisation Register.

Anglican Church Castlemaine and Friends of Anglicare	Guildford Grumpies Car Club Inc.
Australian Red Cross	Harcourt Applefest
Bendigo TAFE	Harcourt Preschool
Big Morning Tea - Fundraiser	Maldon BSA Rally (Lions Club)
Buda Traditional Fair	Maldon Easter Fair (Lions Club)
Campbells Creek Antique and Collectables	Maldon Folk Festival Inc.
Campbells Creek Football and Netball Club	Maldon Lions Club
Campbells Creek Primary School	Maldon Neighbourhood Centre Inc.
Castlemaine and District Agricultural Society Inc.	Maldon RSL
Castlemaine Access Chaplaincy Support Group	Mount Alexander Vintage Engine Club
Castlemaine Angling Club	Metcalfe Tractor Pull and Woodchop
Castlemaine Billy Cart Challenge	Mt Alexander Seniors Expo
Castlemaine Fire Brigade	Mt Tarrengower Hill Climb
Castlemaine Fringe Festival	Muckleford Cricket Club
Castlemaine Girl Guides	Newstead Live
Castlemaine Jazz Festival	Royal Children's Good Friday Appeal
Castlemaine Kindergarten	Run The Maine
Castlemaine Legacy Group	Small Business Victoria
Castlemaine Lions Club Swap Meet	South Castlemaine Kindergarten
Castlemaine Pride	Sports Events Projects
Castlemaine Primary School	Taradale Mineral Springs Festival
Castlemaine Rotary Club	The Cancer Council
Castlemaine RSL	The Main Game
Castlemaine RSL - Woman's Auxiliary	The Maldon Classic
Castlemaine Salvation Army	The Xtreme Inc.
Castlemaine State Festival Ltd	Three's a Crowd Musical Theatre Inc.
Castlemaine Uniting Church	Very Special Kids
Castlemaine Evening View Club	Victorian Seekers Club Inc.
Elphinstone Primary School	Wide Open Road Art
Friends of Castlemaine Art Museum	
Guildford Banjo Jamboree	