

MURRINDINDI SHIRE COUNCIL

2020/21 DRAFT ANNUAL BUDGET



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Mayor Introduction

I am pleased to introduce the Budget for Murrindindi Shire Council for 2020/2021. This budget is the last for this Council, which was elected to serve the community from 2017-2021. It is a budget which has been created under, and which we hope responds to, an extraordinary set of circumstances – a global pandemic.

When we began planning the Budget in September 2019, no one had heard the term 'Coronavirus'. We had set in place a normal budget process. We asked the community for ideas for inclusion in the budget. We considered the goals we, in consultation with the community, had set for ourselves at the start of our elected term. We considered what emerging needs the community might have, and how best to prioritise resources and funding to meet those needs in the coming financial year.

Officers then set about creating a draft budget for consideration by Council and in late February scheduled it for consideration by Council at its 25 March Meeting. On 15 March, the Victorian State Government declared a State of Emergency to help manage the COVID-19 pandemic.

Council immediately postponed discussion of that Budget until 22 April to allow time to consider the likely needs of our community over the coming financial year when the crisis has passed.

We are proud that the resulting Budget meets a range of needs for our community. The Budget provides immediate relief for individuals and businesses, many of whom are directly or indirectly affected by this pandemic.

Most significantly, the Budget includes a 0% property rate rise for the coming financial year. We note in this regard that the Victorian Government has set the cap on rate increases at 2%, but we believe the community should not have to fund additional rate costs at this time.

We have also removed the 25% rate premium normally paid by commercial and industrial property owners for the financial year to help support business recovery in our Shire.

The decision not to raise rates and to remove the commercial/industrial differential rate premium will have a significant impact on Council's revenue projections in future years. However, under the current circumstances, we consider this is still a prudent step given our healthy financial position and our ability to manage the effects of this reduction in revenue through future savings, deferral of non-essential spending and the re-prioritisation of expenditure.

Before the pandemic, we had planned to deliver a balanced budget for 2020/2021. Due to the measures we are now taking, the Budget will now carry a small deficit, in the order of \$55,000. Again, we believe this is reasonable under the current circumstances.

In this Budget, we have also created a \$500,000 relief and recovery package to fund initiatives which will support our community and businesses to get through this crisis. To do this we will be accessing funds currently held in reserve, from the 2009 bushfire government assistance provided by the State Government to Council to support our ongoing operations. We will work with our community and stakeholders to develop our recovery plan and the best way to use these funds.

The 2020/2021 Budget must of course also support the normal business of Council. We believe the budgetary measures we are taking in response to the pandemic should not limit our ambitions for our community and our wonderful Shire over the coming year and should not hinder Council's day to day operations and the normal services Council provides to the community.

I am pleased to say that we have managed to retain in this Budget funding for all of the new initiatives for the next financial year we had hoped to deliver before the pandemic struck. A few of the highlights are

- an increased Capital Works Program, including almost \$4 million on roads and paths and funding for a wide range of works to improve community safety and community facilities in towns across the Shire.

- provision for free public entry to our Swimming Pools in Alexandra, Eildon, Marysville and Yea and a one year trial of late-night pool openings on Fridays and Saturdays at our busiest Swimming Pools in Alexandra and Yea.
- the much-needed addition of an arborist to Council's staff and a \$100,000 increase to funding for tree works, reflecting increased need given recent storm events and changing climate patterns.
- funding to implement the new Murrindindi Shire Tourism and Events Strategy, which will help us support and re-energise this crucial sector when pandemic-related restrictions are eventually eased.

Our vision for this Budget is to ensure we can continue to deliver – and in some cases enhance – our existing services, while also bringing in a range of measures to help mitigate the worst effects of this pandemic for our community in coming months and years.

We are confident that if we work together, we can get through this together. Council's Budget for 2020/2021 will make a contribution to this goal.

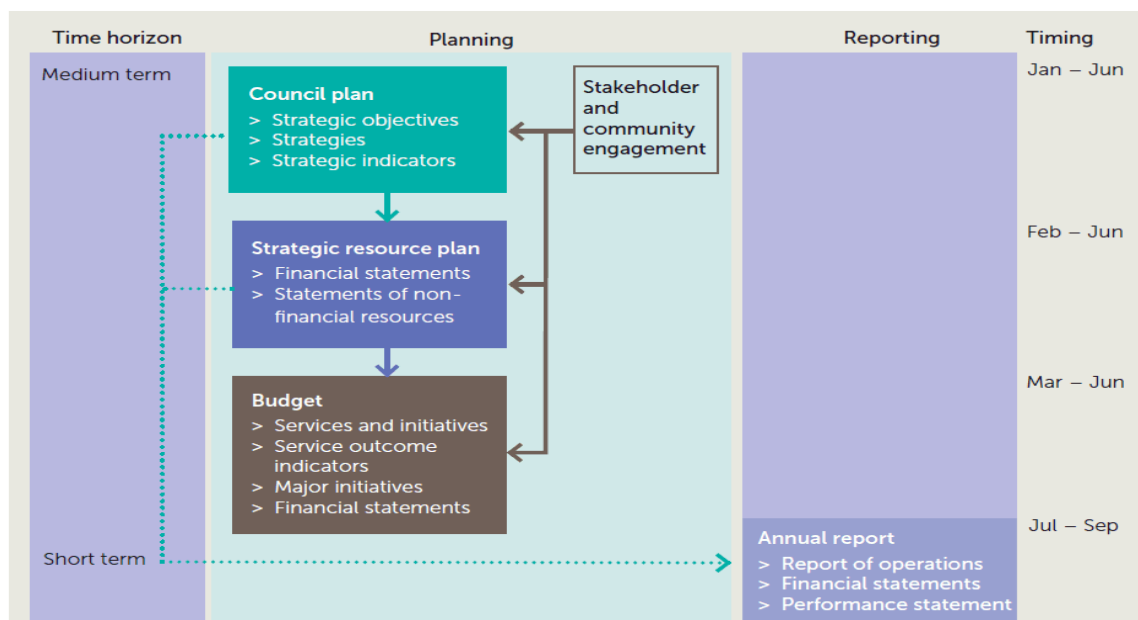
Mayor - Cr Leigh Dunscombe

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Murrindindi 2030 Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.2 Our purpose

Our vision

In 2030 Murrindindi Shire is sustainable, vibrant and resilient. We focus on growing our business opportunities. Our communities are safe and connected, enjoying a healthy and productive lifestyle within our wonderful natural environment.

Our values

Collaboration: *We will operate as a cohesive team, we will work together with the community through accessible and inclusive engagement, and we will strive to build effective working relationships.*

Stewardship: *We will endeavour to make careful and responsible decisions, and we will strive to make decisions that do not limit the opportunities or aspirations of those who follow in the future.*

Equity & Fairness: *We will be fair, even-handed and impartial in our decision making and our dealings with others, we will consider the merits of each case while upholding legislated requirements and ensuring consistency and justice in our decision making, and we will strive to ensure all have access to similar opportunities and experiences.*

Respect: *We will respect the views, contributions, feelings, wishes and rights of others, we will actively seek to understand others experiences, ideas and perspectives, we will embrace and appreciate diversity or origin, viewpoint, experience and lifestyle, and we will recognise the achievements of others.*

Accountability & Honesty: *We will make our decisions openly and publicly whenever possible, we will take responsibility for our actions and decisions, we will honour our commitments, we will act with integrity and honesty in all our dealings, and we will openly report our performance and acknowledge our mistakes.*

1.3 Strategic objectives

We have committed to delivering on four key strategic objectives which will drive the work we do, and the services we deliver in partnership with our community.

We believe these objectives reflect the values, priorities and aspirations of the Murrindindi community as expressed in our 'Have Your Say' community engagement.

They address the things about the Murrindindi Shire that our community says are important to support opportunity, quality of life, wellbeing and the liveability of our towns and places.

Strategic Objective	Description
1. Our People	Together we will celebrate and encourage diverse, caring and connected communities.
2. Our Place	We will maintain and enhance places to be attractive and liveable, in balance with our natural environment.
3. Our Prosperity	In partnership with the community we will promote an environment in which business and community can thrive.
4. Our Promise	We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do.

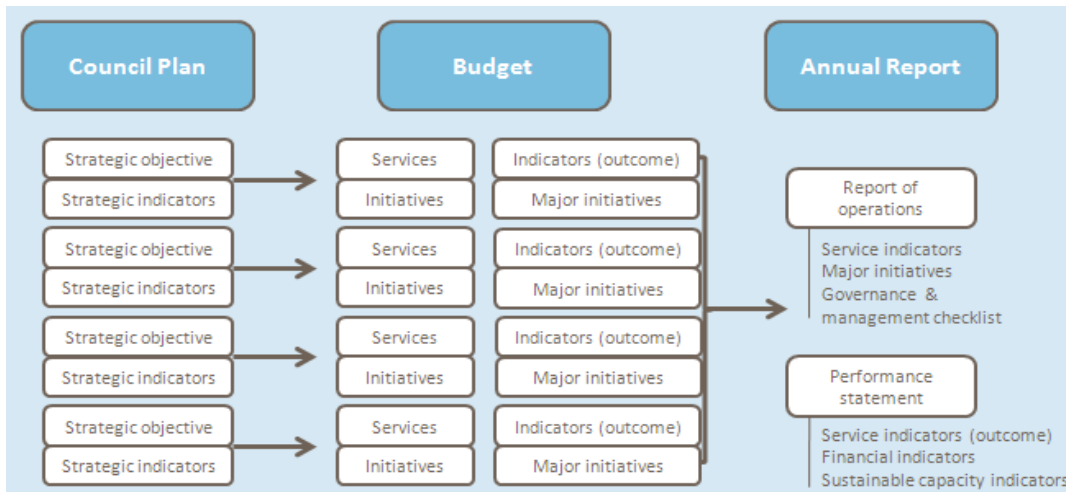
Council delivers activities and initiatives under 26 major service categories. Each contributes to the achievement of one of these strategic objectives as set out in our Council Plan for the 2017-2021 years.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 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. These indicators correlate to the annually audited indicators that are declared on the "Know Your Council" website that provides a comparison to all municipalities in Victoria, as well as to averages across the State and to averages for small rural Shire.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: OUR PEOPLE

Together we will celebrate and encourage diverse, caring and connected communities.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Aged & Disability Services	This service area provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, personal care, social activities and outings, home maintenance and senior citizens clubs. <i>Note: Council withdrew from the provision of Aged & Disability Services during 2019/20.</i>	<i>Exp</i>	2,408	2,029	182
		<i>Rev</i>	2,092	1,088	78
		<i>NET</i>	316	941	104
Children & Family Services	This service area provides family orientated support services including maternal and child health and home based childcare.	<i>Exp</i>	1,765	1,873	1,777
		<i>Rev</i>	1,519	1,555	1,521
		<i>NET</i>	246	318	256
Library Services	This service area provides libraries in Alexandra, Yea and Kinglake and the mobile library to the Shire's more remote communities. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered.	<i>Exp</i>	510	505	550
		<i>Rev</i>	161	165	166
		<i>NET</i>	349	340	384
Community Service Administration	This includes the cost of management and general administration across all of Council's community services. <i>Note: 2018/19 Revenue includes Community Planning Initiative grant which was carried forward (in part) to 2019/20 Budget</i>	<i>Exp</i>	384	696	539
		<i>Rev</i>	200	0	0
		<i>NET</i>	184	696	539
Emergency Services	This is funding of Council's statutory emergency services obligations, including the provisions of the annual roadside slashing program.	<i>Exp</i>	306	300	317
		<i>Rev</i>	66	68	66
		<i>NET</i>	240	232	251
Recreation, Aquatic and Youth Services	This service area provides strategic planning to inform the development of recreation and youth services and infrastructure and coordinates council services including recreation facilities, swimming pools and Council's recreation and youth responsibilities within the municipality. <i>Note: Grant funding for Spring Valley Recreation Reserve received in 2018/19 was expended in 2019/20.</i>	<i>Exp</i>	672	815	537
		<i>Rev</i>	288	118	27
		<i>NET</i>	384	697	510

Major Initiatives

- 1) Encourage activities and events that celebrate our vibrant, diverse and creative people and communities.
- 2) Work with our community and groups to connect, collaborate and plan for our future.

Other Initiatives

- 3) Work with our partner agencies to ensure people of all ages can access the health and community services they need.
- 4) Create a positive environment that supports our young people to grow, participate and be happy.
- 5) Promote opportunities for people of all ages to connect with and be involved in their community.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
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 year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation by Aboriginal children	Participation in 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 year) / Number of Aboriginal children enrolled in the MCH service] x100

2.2 Strategic Objective 2: OUR PLACE

We will maintain and enhance places to be attractive and liveable, in balance with our natural environment.

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Environmental Management	This service includes management of Council's environmental impacts including sustainable resource use, energy consumption, roadside biodiversity management and pest plant and animal control. <i>Note: Prior years included grant funding for Environmental Roadside & Energy Efficiency Programs.</i>	<i>Exp</i>	353	353	254
		<i>Rev</i>	41	38	1
		<i>NET</i>	312	315	253
Waste Management Services	This service provides kerbside rubbish and recycling collection, management of Resource Recovery Centres at Alexandra, Yea, Eildon, Kinglake and Marysville and landfill operations in Alexandra. These operations generate funds above the annual cost requirements to ensure that Council's waste reserve is able to provide for future waste management works (i.e. future cell construction, rehabilitation requirements and management of landfills).	<i>Exp</i>	2,364	3,259	3,348
		<i>Rev</i>	4,588	4,455	4,552
		<i>NET</i>	(2,224)	(1,196)	(1,204)
Building Control	This service provides statutory building services to the council and community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works. Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.	<i>Exp</i>	379	395	414
		<i>Rev</i>	442	451	472
		<i>NET</i>	(63)	(56)	(58)
Community Safety	This service facilitates a safer community through the provision of school crossing supervision, traffic management, domestic animal management, regulation and enforcement of local laws and community fire prevention as well as community education regarding these public safety programs. <i>Note: Additional resources allocated in 2020/21 to improve co-ordination of services delivered.</i>	<i>Exp</i>	383	390	506
		<i>Rev</i>	173	191	237
		<i>NET</i>	210	199	269

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual \$'000	Forecast \$'000	Budget \$'000
Development Approvals	This service involves processing all planning applications, provides advice and makes decisions about development proposals that require a planning permit in accordance with the Victorian Planning Provisions (VPP), as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. The service also monitors the Murrindindi Planning Scheme as well as preparing major policy documents shaping the future of the shire. It also prepares and processes amendments to the Murrindindi Planning Scheme.	<i>Exp</i>	917	977	959
		<i>Rev</i>	424	383	397
		<i>NET</i>	493	594	562
Environmental Health	This service involves protecting the community's health and well being by coordinating food safety support programs, septic tank permit administration and immunisation programs. <i>Note: Rubicon Waste Water project funding in 2018/19 & 2020/21 is forecast to be partly expended in 2019/20 with balance expended in 2020/21.</i>	<i>Exp</i>	272	458	466
		<i>Rev</i>	359	172	378
		<i>NET</i>	(87)	286	88
Infrastructure Maintenance	Council has a vast network of infrastructure assets including buildings, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets.	<i>Exp</i>	5,800	5,064	5,139
		<i>Rev</i>	2,468	2,002	1,855
		<i>NET</i>	3,332	3,062	3,284
Parks, Gardens & Open Space Management	This service provides planning, development and maintenance to our public open space, road reserves and parks.	<i>Exp</i>	1,235	1,443	1,569
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,235	1,443	1,569

Major Initiatives

- 1) Support recreation opportunities for our residents and visitors that encourage participation and community connections.
- 2) Improve links and make Murrindindi Shire easier to navigate and its services and destinations easier to find
- 3) Through good land use planning enhance the liveability, prosperity and the rural character of our Shire.

Other Initiatives

- 4) Strengthen the environmental sustainability of our communities, protect our natural environment and reduce resource consumption.
- 5) Recognise and embrace the history, culture and identity of our towns and communities.
- 6) Enhance community safety, resilience and liveability through improved planning, community engagement, and a fair and transparent approach to compliance.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

2.3 Strategic Objective 3: OUR PROSPERITY

In partnership with the community we will promote an environment in which business and community can thrive.

Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Tourism	Provides support to local visitor information centres, events and regional tourism marketing. Council is also the responsible authority for overseeing the management of the leases for the Yea and Marysville Caravan Parks. <i>Note: Increased focus and resources for Tourism & Events in 2020/21.</i>	<i>Exp</i>	587	552	805
		<i>Rev</i>	199	205	132
		<i>NET</i>	388	347	673
Business Development	This service assists business investment and growth and facilitates access to local employment. <i>Note: 2018/19 includes carry forwards for the Business Grant Program and Doing Business Better Program. Carry forward of Council's unspent Business Grants Program and the Eildon Floating Cities Project increased the forecast expenditure in 2019/20.</i>	<i>Exp</i>	465	1,365	221
		<i>Rev</i>	472	393	18
		<i>NET</i>	(7)	972	203
Saleyards	This area covers the management and operations of the Yea Saleyards.	<i>Exp</i>	311	305	337
		<i>Rev</i>	537	456	449
		<i>NET</i>	(226)	(151)	(112)

Major Initiatives

- 1) Use a fresh approach to attract new and existing business investment.
- 2) Work with our businesses, regional partners and communities to support a diverse visitor experience that promotes our natural assets, and a vibrant range of events.
- 3) Support and encourage local businesses to work together, thrive and grow, through networking, start-up assistance, mentoring, and access to skills.

Other Initiatives

- 4) Advocate for high quality opportunities for education and training to meet community and business needs.
- 5) Advocate for improved infrastructure and access to public land to realise social and economic opportunities.

2.4 Strategic Objective 4: OUR PROMISE

We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do.

Services

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Councillors	This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events. <i>Note: Election expenses make up the bulk of the increased expenditure in 2020/21.</i>	<i>Exp</i>	345	365	533
		<i>Rev</i>	1	0	12
		<i>NET</i>	344	365	521
Chief Executive and Executive Team	This area includes Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	<i>Exp</i>	1,061	1,412	1,418
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,061	1,412	1,418
Communications and Publications	This includes facilitation of communications, publications, regular radio spots and media releases issued as well as annual reports, strategic documents, the provision of Council's website, social media and community engagement activities. <i>Note: All advertising expenditure is now allocated to this area.</i>	<i>Exp</i>	448	565	544
		<i>Rev</i>	5	5	5
		<i>NET</i>	443	560	539
Financial Services	These services include the management of Council's finances, payroll, accounts payable and receivable, raising and collection of rates and charges and valuation of properties throughout the municipality. <i>Note: Revenue from Interest on Investment is reducing due to current low interest rates.</i>	<i>Exp</i>	1,043	1,155	1,134
		<i>Rev</i>	1,203	929	898
		<i>NET</i>	(160)	226	236
Corporate Services	These services include statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also responsible for enterprise risk management and the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts.	<i>Exp</i>	823	1,031	1,108
		<i>Rev</i>	85	24	26
		<i>NET</i>	738	1,007	1,082

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
Human Resources	This has a focus on management of OH&S risk and organisational well being and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources. <i>Note: All training expenditure is now allocated to this area.</i>	<i>Exp</i>	360	369	502
		<i>Rev</i>	0	0	0
		<i>NET</i>	360	369	502
Information Technology	This area provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way.	<i>Exp</i>	630	639	657
		<i>Rev</i>	0	0	0
		<i>NET</i>	630	639	657
Customer Services	This unit provides front counter services at Alexandra, Yea and Kinglake offices including reception, telephone, receipting of payments, connecting customers with relevant departments, customer request coordination, hall bookings, as well as the provision of a number of other civic services.	<i>Exp</i>	861	880	918
		<i>Rev</i>	5	4	5
		<i>NET</i>	856	876	913
Asset Planning and Management	This unit strategically manages the capital works planning and renewal requirements of all of Council's \$300m worth of public assets.	<i>Exp</i>	1,509	1,263	1,100
		<i>Rev</i>	1,686	688	601
		<i>NET</i>	(177)	575	499

Major Initiatives

- 1) Represent and advocate for our community in a transparent and equitable way.
- 2) Ensure our culture, systems and technologies encourage and enable innovation in our business practices and service delivery.
- 3) Ensure the range of services we provide and the way we provide them are best aligned with community priorities and Council's resources.
- 4) Commit to developing a stronger customer-focused culture that makes us easier to deal with.

Other Initiatives

- 5) Expand our communication and two-way engagement with the community.
- 6) Maintain Council's financial sustainability through sound financial and assets management.
- 7) Support a skilled, engaged and flexible workforce that can respond to changing needs.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community

2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Our People	2,044	3,902	1,858
Our Place	4,763	12,655	7,892
Our Prosperity	764	1,363	599
Our Promise	6,367	7,914	1,547
Total	13,938	25,834	11,896
Expenses added in:			
Depreciation (ex.plant)	8,363		
COVID-19 relief and recovery package	500		
Finance costs	25		
Net (gain)/loss on disposal of property, infrastructure, plant & equip.	600		
Deficit before funding sources	23,426		
Funding sources added in:			
Rates & charges revenue (not including waste charges)	18,060		
Grants commission - operating grant (ex. local roads)	3,176		
Grants - capital	2,135		
Total funding sources	23,371		
Operating surplus/(deficit) for the year	(55)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projection to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 and the Local Government Planning and Reporting regulations 2014.

- 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 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	21,489	21,501	22,081	22,673	23,276
Statutory fees and fines	4.1.2	1,104	1,182	1,206	1,230	1,255
User fees	4.1.3	1,902	1,492	1,522	1,552	1,583
Grants - Operating	4.1.4	7,896	6,925	6,911	7,049	7,190
Grants - Capital	4.1.4	2,525	2,135	1,557	1,138	904
Contributions - monetary	4.1.5	124	54	54	54	54
Contributions - non-monetary	4.1.5	600	600	600	600	600
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(326)	(600)	(600)	(600)	(600)
Other income	4.1.6	1,433	1,378	1,350	1,323	1,297
Total income		36,747	34,667	34,681	35,019	35,559
Expenses						
Employee costs	4.1.7	15,076	14,180	14,464	14,753	15,048
Materials and services	4.1.8	12,436	11,186	10,910	11,128	11,201
Depreciation and amortisation	4.1.9	8,869	9,014	9,194	9,378	9,566
Finance costs		37	25	14	6	1
Other expenses	4.1.10	320	317	323	329	336
Total expenses		36,738	34,722	34,905	35,594	36,152
Surplus/(deficit) for the year		9	(55)	(224)	(575)	(593)
Total comprehensive result		9	(55)	(224)	(575)	(593)

Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual 2019/20 \$'000	2020/21 \$'000	Projections		
				2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets						
Current assets						
Cash and cash equivalents		34,094	31,332	29,391	29,685	30,193
Trade and other receivables		3,353	3,259	3,292	3,325	3,358
Other assets		407	405	405	405	405
Total current assets	4.2.1	<u>37,854</u>	<u>34,996</u>	<u>33,088</u>	<u>33,415</u>	<u>33,956</u>
Non-current assets						
Intangible assets		2,255	1,688	1,629	1,572	1,517
Property, infrastructure, plant & equipment		353,932	356,919	358,285	357,094	355,776
Trade and other receivables		13	6	6	6	6
Total non-current assets	4.2.1	<u>356,200</u>	<u>358,613</u>	<u>359,920</u>	<u>358,672</u>	<u>357,299</u>
Total assets		<u>394,054</u>	<u>393,609</u>	<u>393,008</u>	<u>392,087</u>	<u>391,255</u>
Liabilities						
Current liabilities						
Trade and other payables		3,021	2,948	2,977	3,007	3,037
Trust funds and deposits		1,088	1,026	1,026	1,026	1,026
Provisions		3,200	3,360	3,394	3,428	3,462
Interest-bearing liabilities	4.2.3	178	141	126	33	-
Total current liabilities	4.2.2	<u>7,487</u>	<u>7,475</u>	<u>7,523</u>	<u>7,494</u>	<u>7,525</u>
Non-current liabilities						
Provisions		6,217	5,980	5,681	5,397	5,127
Interest-bearing liabilities	4.2.3	300	159	33	-	-
Total non-current liabilities	4.2.2	<u>6,517</u>	<u>6,139</u>	<u>5,714</u>	<u>5,397</u>	<u>5,127</u>
Total liabilities		<u>14,004</u>	<u>13,614</u>	<u>13,237</u>	<u>12,891</u>	<u>12,652</u>
Net assets		<u>380,050</u>	<u>379,995</u>	<u>379,771</u>	<u>379,196</u>	<u>378,603</u>
Equity						
Accumulated surplus		133,123	135,220	139,039	139,141	139,639
Reserves		246,927	244,775	240,732	240,055	238,964
Total equity		<u>380,050</u>	<u>379,995</u>	<u>379,771</u>	<u>379,196</u>	<u>378,603</u>

Statement of Changes in Equity
 For the four years ending 30 June 2024

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2020 Forecast Actual				
Balance at beginning of the financial year	380,041	133,160	227,542	19,339
Surplus/(deficit) for the year	9	9	-	-
Transfers to other reserves	-	(2,152)	-	2,152
Transfers from other reserves	-	2,106	-	(2,106)
Balance at end of the financial year	380,050	133,123	227,542	19,385
2021 Budget				
Balance at beginning of the financial year	380,050	133,123	227,542	19,385
Surplus/(deficit) for the year	(55)	(55)	-	-
Transfers to other reserves	-	(1,794)	-	1,794
Transfers from other reserves	-	3,946	-	(3,946)
Balance at end of the financial year	379,995	135,220	227,542	17,233
2022				
Balance at beginning of the financial year	379,995	135,220	227,542	17,233
Surplus/(deficit) for the year	(224)	(224)	-	-
Transfers to other reserves	-	(1,445)	-	1,445
Transfers from other reserves	-	5,488	-	(5,488)
Balance at end of the financial year	379,771	139,039	227,542	13,190
2023				
Balance at beginning of the financial year	379,771	139,039	227,542	13,190
Surplus/(deficit) for the year	(575)	(575)	-	-
Transfers to other reserves	-	(1,983)	-	1,983
Transfers from other reserves	-	2,660	-	(2,660)
Balance at end of the financial year	379,196	139,141	227,542	12,513
2024				
Balance at beginning of the financial year	379,196	139,141	227,542	12,513
Surplus/(deficit) for the year	(593)	(593)	-	-
Transfers to other reserves	-	(1,593)	-	1,593
Transfers from other reserves	-	2,684	-	(2,684)
Balance at end of the financial year	378,603	139,639	227,542	11,422

Statement of Cash Flows

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	21,440	21,605	21,750	22,333	23,127
Statutory fees and fines	1,100	1,154	1,156	1,158	1,160
User fees	2,581	1,669	1,672	1,675	1,678
Grants - operating	8,904	6,925	6,752	6,583	6,418
Grants - capital	2,526	2,135	1,557	1,138	904
Contributions - monetary	124	54	54	54	54
Interest received	795	700	686	672	659
Other income	772	746	761	776	792
Net GST refund / payment	1,015	933	-	-	-
Net Trust funds and deposits	(127)	(62)	-	-	-
Employee costs	(15,145)	(14,077)	(14,319)	(14,605)	(14,898)
Materials and services	(12,406)	(12,555)	(10,801)	(11,019)	(11,089)
Other payments	(352)	(349)	(329)	(336)	(343)
Net cash provided by/(used in) operating activities	11,227	8,878	8,939	8,429	8,462
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(14,459)	(11,682)	(11,005)	(8,293)	(8,258)
Proceeds from sale of property, infrastructure, plant and equipment	733	247	281	290	338
Net cash provided by/ (used in) investing activities	(13,726)	(11,435)	(10,724)	(8,003)	(7,920)
Cash flows from financing activities					
Finance costs	(39)	(27)	(15)	(6)	(1)
Repayment of borrowings	(188)	(178)	(141)	(126)	(33)
Net cash provided by/(used in) financing activities	(227)	(205)	(156)	(132)	(34)
Net increase/(decrease) in cash & cash equivalents	(2,726)	(2,762)	(1,941)	294	508
Cash and cash equivalents at the beginning of the financial year	36,820	34,094	31,332	29,391	29,685
Cash and cash equivalents at the end of the financial year	34,094	31,332	29,391	29,685	30,193

Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan Projections		
		Actual		2021/22	2022/23	2023/24
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		245	-	-	-	-
Land improvements		170	90	-	-	-
Total land		415	90	-	-	-
Buildings		1,418	870	364	339	269
Total buildings		1,418	870	364	339	269
Total property		1,833	960	364	339	269
Plant and equipment						
Plant, machinery and equipment		2,232	1,021	924	938	1,267
Computers and telecommunications		367	116	385	90	126
Library books		102	100	100	100	100
Total plant and equipment		2,701	1,237	1,409	1,128	1,493
Infrastructure						
Roads		6,313	4,664	2,482	3,188	2,814
Bridges		528	110	300	100	100
Footpaths and cycleways		355	659	555	495	404
Drainage		441	35	272	280	346
Recreational, leisure and community facilities		739	799	135	163	148
Waste management		1,166	3,218	5,488	2,600	2,684
Off street car parks		383	-	-	-	-
Total infrastructure		9,925	9,485	9,232	6,826	6,496
Total capital works expenditure	4.3.1	14,459	11,682	11,005	8,293	8,258
Represented by:						
New asset expenditure		1,267	4,309	1,675	-	1,600
Asset renewal expenditure		7,787	5,410	8,254	5,939	5,562
Asset expansion expenditure		798	359	192	285	199
Asset upgrade expenditure		4,607	1,604	884	2,069	897
Total capital works expenditure	4.3.1	14,459	11,682	11,005	8,293	8,258
Funding sources represented by:						
Grants		2,929	2,511	1,557	1,138	904
Contributions		835	247	281	290	338
Council cash		10,695	8,924	9,167	6,865	7,016
Total capital works expenditure	4.3.1	14,459	11,682	11,005	8,293	8,258

Statement of Human Resources

For the four years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual				
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,076	14,180	14,464	14,753	15,048
Employee costs - capital	122	422	431	441	451
Total staff expenditure	15,198	14,602	14,895	15,194	15,499
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	152.7	144.4	145.0	145.0	145.0
Total staff numbers	152.7	144.4	145.0	145.0	145.0

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

Department	Budget 2020/21 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Business development tourism and events	388	240	148	-	160
Business services	1,482	635	847	-	29
Community assets	3,957	3,585	372	-	98
Community wellbeing	1,473	272	1,201	239	30
Customer experience	1,574	876	698	27	-
Development services	1,815	1,612	203	-	73
Circular economy and environmental services	865	484	381	-	115
Executive team and support	873	873	-	-	-
Governance and risk	982	786	196	-	-
Total permanent staff expenditure	13,409	9,363	4,046	266	505
Casuals, temporary and other expenditure	771				
Total employee costs - operating	14,180				
Total employee costs - capital	422				
Total staff expenditure	14,602				

A summary of the number of full time equivalent (FTE) positions in relation to the above expenditure is included below.

Department	Budget 2020/21 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part time FTE		
Business development tourism and events	3.70	2.00	1.70	-	2.00
Business services	14.28	5.00	9.28	-	0.40
Community assets	42.10	38.00	4.10	-	1.00
Community wellbeing	13.98	2.00	11.98	2.85	0.37
Customer experience	16.84	9.00	7.84	0.38	-
Development services	17.72	16.00	1.72	-	0.63
Circular economy and environmental services	9.23	5.00	4.23	-	1.00
Executive team and support	4.00	4.00	0.00	-	-
Governance and risk	8.93	7.00	1.93	-	-
Total permanent staff expenditure	130.77	88.00	42.77	3.23	5.40
Casuals, temporary and other expenditure	8.63				
Capitalised labour costs	5.00				
Total staff	144.40				

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 annual budget.

In developing the Strategic Resource Plan, rates and charges are identified as Council's most important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System ("FGRS") sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It should be noted that the waste & recycling charges are not included in the FGRS cap calculation.

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, and in response to the COVID-19 pandemic, the average general rate and the municipal charge will increase by 0%. In addition, the 25% premium differential rate paid by commercial and industrial property owners has been removed for 2020/21.

This will raise total rates and charges for 2020/21 to \$21.5M.

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

	Forecast Actual \$'000	Budget \$'000	Change \$'000	%
General rates*	14,541	14,553	12	0.08%
Municipal charge*	3,290	3,291	1	0.02%
Waste management charge	3,357	3,441	84	2.49%
Special rates and charges	87	-	87	-100.00%
Supplementary rates and rate adjustments	148	150	2	1.34%
Revenue in lieu of rates	65	66	1	1.80%
Total rates and charges	21,489	21,501	12	0.06%

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

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

Type or class of land	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
General rate for rateable residential properties	0.3052	0.2968	-2.75%
General rate for rateable commercial/industrial properties	0.3815	0.2968	-22.20%
General rate for rateable vacant land properties	0.4579	0.4451	-2.80%
General rate for rateable rural 1 properties	0.2137	0.2077	-2.81%
General rate for rateable rural 2 properties	0.3022	0.2938	-2.78%

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

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	6,622	6,764	142	2.14%
Commercial / Industrial	890	724	- 166	-18.65%
Vacant Land	644	751	107	16.61%
Rural 1	3,249	3,195	- 54	-1.66%
Rural 2	3,136	3,119	- 17	-0.54%
Total amount to be raised by general rates	14,541	14,553	12	0.08%

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

Type or class of land	2019/20	2020/21	Change	
	Number	Number	Number	%
Residential	5,662	5,674	12	0.21%
Commercial / Industrial	443	438	- 5	-1.13%
Vacant Land	712	757	45	6.32%
Rural 1	1,289	1,304	15	1.16%
Rural 2	1,803	1,808	5	0.28%
Total number of assessments	9,909	9,981	72	0.73%

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 rateable land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Residential	2,169,704	2,278,864	109,160	5.03%
Commercial / Industrial	233,362	243,830	10,468	4.49%
Vacant Land	140,641	168,808	28,167	20.03%
Rural 1	1,520,572	1,538,491	17,919	1.18%
Rural 2	1,037,622	1,061,565	23,943	2.31%
Total value of land	5,101,901	5,291,558	189,657	3.72%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2019/20	2020/21		
	\$	\$	\$	%
Municipal	341.00	341.00	-	0.00%

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

Type of Charge	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Municipal	3,290	3,291	1	0.02%

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

Type of Charge	Per Rateable Property 2019/20	Per Rateable Property 2020/21	Change	
	\$	\$	\$	%
Kerbside Collection	381.20	391.20	10.00	2.62%
Recycling	116.50	119.60	3.10	2.66%
Total	497.70	510.80	13.10	2.63%

For the purposes of clarification of "defined properties" for garbage and recycling charges, defined properties for compulsory garbage and recycling charges are described as follows;

- all townships (residential)
- all townships and low density residential zones;
- all other residential properties within the area as defined previously by Council. (no change).

For industrial or commercial properties, 75% of the garbage charge & recycling charge will be waived upon production of satisfactory evidence to Council that an alternative commercial waste disposal arrangement is in operation.

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

Type of Charge	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Kerbside Collection	2,561	2,624	63	2.44%
Recycling	796	817	21	2.65%
Total	3,357	3,441	84	2.49%

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

	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
General Rates	14,541	14,553	12	0.08%
Municipal Charge	3,290	3,291	1	0.02%
Kerbside Collection and Recycling	3,357	3,441	84	2.49%
Special rates and charges	87	-	87	-100.00%
Agreement in lieu of rates (Power Station)	65	66	1	1.80%
Supplementary rates and charges	148	150	2	1.34%
Total Rates and charges	21,489	21,501	12	0.06%

4.1.1(l) Fair Go Rates System Compliance

Murrindindi Shire Council is fully compliant with the State Government's Fair Go Rates System, as demonstrated in the following table.

	2019/20	2020/21
	\$'000	\$'000
Total Rates	\$ 17,382	\$ 18,015
Number of rateable properties	9,909	9,981
Base Average Rates	\$ 1,754	\$ 1,805
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 1,798	\$ 1,841
Maximum General Rates and Municipal Charges Revenue	\$ 17,816	\$ 18,376
Budgeted General Rates and Municipal Charges Revenue	\$ 17,805	\$ 17,844

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

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

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates categories

Rates to be levied

The rate and amount of rates payable in relation to land in each category are:

- A general rate of 0.002968 (0.2968 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.002968 (0.2968 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (100% of general rate); and
- A differential rate of 0.002077 (0.2077 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.002938 (0.2938 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.004451 (0.4451 cents in the dollar of CIV) for all rateable Vacant Land properties (150% of general rate).

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

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

Rural 1 Land

Rural 1 land is any rateable land, which is:

- Not less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Rural 2 Land

Rural 2 land is any rateable land, which is:

- greater than 4 hectares and less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Vacant Land

Vacant land is defined as:

- Any land which is located in Council's defined residential, commercial, rural living or industrial zones for planning purposes that is currently undeveloped.
- Undeveloped land is broadly classified as land not containing an approved, habitable structure, or land that has not been developed for the purpose of commercial or industrial use.

The objective of this differential rate is to encourage property owners to develop vacant land identified by Council as suitable for development, rather than simply acquire or hold land for the purpose of future investment without developing it. Encouraging the development of land ensures that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Commercial / Industrial Land

Commercial and industrial properties are defined as:

- Any property which is used primarily for commercial and/or industrial purposes and/or,
- Any property zoned as commercial and industrial land under the planning scheme in force in the municipal district which is not deemed vacant as per above.

The objective of this differential rate is to ensure that the owners of the property having the characteristics of Commercial and Industrial Land make an equitable financial contribution to the cost of carrying out Council's functions, including those functions supporting economic development and tourism, and the renewal and maintenance of public infrastructure that is of critical importance and benefit to business owners.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21	\$'000	%
Building	362	382	20	5.52%
Community Safety	185	234	49	26.49%
Environmental Health	153	136	-17	-11.11%
Development Services	58	58	-	0.00%
Planning and Subdivisions	324	337	13	4.01%
Other	22	35	13	59.09%
Total statutory fees and fines	1,104	1,182	78	7.07%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning permits, subdivision fees, building permits, Health Act registrations, animal registrations and parking infringements,

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21	\$'000	%
Halls & Community Centres	37	26	(11)	-29.73%
Aged Care	334	-	(334)	-100.00%
Saleyards fees	436	437	1	0.23%
Recreation Pools & leisure centres	91	15	(76)	-83.52%
Waste - transfer stations & landfill fees	981	994	13	1.33%
Other	23	19	(4)	-17.39%
Total user fees	1,902	1,492	(410)	-21.56%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include charges for use of community facilities and the provision of human services such as home help services, saleyards fees and waste management fees. In setting the budget, the key principle for determining the level of user charges has been to ensure that where possible, individual fee levels increases do not exceed the rate cap.

The significant decrease in budgeted user fees is due to Council's decision to transition out of providing Aged & Disability services and the decision to trial free entry to all four pools across Murrindindi Shire for the 2020/21 season.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget. A list of operating grants and capital grants by type and source, classified into recurrent and non-recurrent, is included below.

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Grants received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,661	7,843	182	2%
State funded grants	2,760	1,217	(1,543)	-56%
Total grants received	10,421	9,060	(1,361)	-13%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability	480	55	(425)	-89%
Financial assistance grants	4,815	4,878	63	1%
Children services	1,131	1,131	-	0%
Recurrent - State Government				
Aged and disability	189	20	(169)	-89%
Children services	249	249	-	0%
Environmental health	13	12	- 1.00	-8%
Community Safety	37	37	-	0%
Libraries	154	155	1	1%
Total recurrent grants	7,068	6,537	(531)	-8%
Non-recurrent - Commonwealth Government				
Children services	10	-	- 10.00	-100%
Infrastructure services	119	-	- 119.00	-100%
Non-recurrent - State Government				
Children services	36	55	19	53%
Community Development	15	-	(15)	-100%
Economic development	374	-	(374)	-100%
Emergency management	60	60	-	0%
Environmental health	5	230	225	4500%
Environmental programs	38	-	(38)	-100%
Library services	2	-	(2)	-100%
Recreational services	17	-	(17)	-100%
Transport services	66	-	(66)	-100%
Youth services	86	43	- 43	-50%
Total non-recurrent grants	828	388	(440)	-53%
Total operating grants	7,896	6,925	(971)	-12%

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,083	1,156	73	7%
Recurrent - State Government				
Library Book stock	6	6	-	-
Total recurrent grants	1,089	1,162	73	7%
Non-recurrent - Commonwealth Government				
Infrastructure	23	623	600	2609%
Non-recurrent - State Government				
Buildings	358	-	(358)	-100%
Infrastructure	1,055	350	(705)	-67%
Total non-recurrent grants	1,436	973	(463)	-32%
Total capital grants	2,525	2,135	(390)	-15%
Total Grants	10,421	9,060	(1,361)	-13%

4.1.5 Contributions

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000 %	
Monetary - operating	99	24	(75)	-75.76%
Monetary - capital	25	30	5	20.00%
Non-monetary - Capital	600	600	0	0.00%
Total contributions	724	654	(70)	-9.61%

Monetary contributions are funds paid by developers that relate to public recreation, drainage and car parking in accordance with planning permits issued for property development.

Non-monetary contributions relate to gifted assets that are received from developers for public recreation, drainage and car parking in accordance with planning permits issued for property development in lieu of making a monetary payment to Council.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21		
	\$'000	\$'000		
Interest	596	536	- 60	-10.07%
Interest on rates	135	164	29	21.48%
Rental	261	254	- 7	-2.68%
Reimbursements	349	331	- 18	-5.16%
Other	92	93	1	1.09%
Total other income	1,433	1,378	- 55	-3.84%

Other income relates to a range of items such as cost recovery and other miscellaneous income items. It consists primarily of interest revenue on investments and rate arrears and rent revenue that Council receives from various lease or licence agreements.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21		
	\$'000	\$'000		
Wages and salaries	13,528	12,695	(833)	-6.15%
WorkCover	249	270	21	8.43%
Superannuation	1,299	1,215	(84)	-6.47%
Total employee costs	15,076	14,180	(896)	-5.94%

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. Employee costs are estimated to decrease due to the cessation of the provision of Aged and Disability Services. This total includes positions which have been funded from specific grants.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2020/21	\$'000	%
	2019/20	2020/21		
	\$'000	\$'000		
Consultants	393	313	- 80	-20.36%
Contractors	9,064	7,641	- 1,423	-15.70%
Contributions	910	1,193	283	31.10%
Insurance	501	493	- 8	-1.60%
Legal expenses	306	276	- 30	-9.80%
Materials	758	752	- 6	-0.79%
Utilities	504	518	14	2.78%
Total materials and services	12,436	11,186	- 1,250	-10.05%

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

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,279	2,291	12	0.53%
Plant & equipment	888	913	25	2.82%
Infrastructure	5,077	5,243	166	3.27%
Intangible Assets	625	567	- 58	-9.28%
Total depreciation and amortisation	8,869	9,014	145	1.63%

Depreciation is an accounting measure which allocates the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual	2020/21		
	2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Auditor remuneration	87	87	-	0.00%
Councillor Allowances	205	209	4	1.95%
Other	28	21	- 7	-25.00%
Total other expenses	320	317	- 3	-0.94%

Other expenses relate to rates and charges waived for charitable and not-for-profit organisations, Councillors' allowances and remuneration for auditors and audit committee members.

4.2 Balance Sheet

4.2.1 Assets

Council's asset position is primarily driven by the value of its physical infrastructure (property, plant and equipment) and its projected cash levels. Cash and cash equivalents include cash and investments held in the bank in deposits or other highly liquid investments with short term maturities of three months or less.

4.2.2 Liabilities

Council's liabilities, exclusive of bank debt which is detailed further in section 4.2.3 below is primarily made up of entitlements owed to employees and funds held as sureties against a variety of contracts.

Council's working capital ratio remains extremely strong, as more than four times the level of Council's current liabilities are covered by its current asset position. This ensures Council's ability to meet its employee and supplier payments, as well as immediately commence on its capital works program in 2020/21, rather than waiting for the receipt of rate funds which do not commence until October each year.

4.2.3 Borrowings

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

	2019/20	2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	667	479
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(188)	(179)
Amount of borrowings as at 30 June	479	300

4.2.4 Borrowing Costs

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change	
			\$'000	%
Interest - borrowings	37	25	- 12	-32.43%
Total borrowing costs	37	25	- 12	-32.43%

Council is forecasting no new borrowings. As a result, Council's total debt holdings will decrease to \$300k by 30 June 2021, with costs associated with borrowings reducing by more than 32% in the 2020/21 financial year.

4.3 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.3.1 Summary

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	%
Property	1,833	960	(873)	-47.63%
Plant and equipment	2,701	1,237	(1,464)	-54.20%
Infrastructure	9,925	9,485	(440)	-4.43%
Total	14,459	11,682	(2,777)	-25.79%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	960	555	133	205	67	-	-	960	-
Plant and equipment	1,237	195	997	45	-	6	247	984	-
Infrastructure	9,485	3,559	4,280	1,354	292	2,505	-	6,980	-
Total	11,682	4,309	5,410	1,604	359	2,511	247	8,924	-

4.3.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Strath Creek Pioneer Reserve Tennis Court demolition - Landscaping</i>	75	-	8	-	67	-	-	75	-
<i>Buxton Meeting of the Waters Reserve - Access Road</i>	15	-	-	15	-	-	-	15	-
Total Land Improvements	90	-	8	15	67	-	-	90	-
Buildings									
<i>Alexandra Shire Hall - Sound and Lighting system</i>	85	85	-	-	-	-	-	85	-
<i>Kinglake Ranges Neighbourhood House - Playground Roofing</i>	25	-	25	-	-	-	-	25	-
<i>Public Conveniences - renewal - Buxton Recreation Reserve</i>	60	-	60	-	-	-	-	60	-
<i>Public Conveniences - Kinglake Memorial Reserve (New Building)</i>	350	350	-	-	-	-	-	350	-
<i>Public conveniences - upgrade - Kinglake Public Toilets</i>	160	-	-	160	-	-	-	160	-
<i>Fire tank replacement program</i>	40	-	40	-	-	-	-	40	-
<i>Yea Saleyards - Emergency Generator - Security Fencing & Cameras.</i>	90	90	-	-	-	-	-	90	-
<i>Yea Saleyards - Drainage, B-Double approaches & Decontamination Facility</i>	60	30	-	30	-	-	-	60	-
Total Buildings	870	555	125	190	-	-	-	870	-
TOTAL PROPERTY	960	555	133	205	67	-	-	960	-

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
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Alexandra Operations Centre Emergency Generator</i>	30	30	-	-	-	-	-	30	-
<i>Marysville Community Centre Emergency Generator</i>	30	-	-	30	-	-	-	30	-
<i>Landfill - tag trailer & tilt bucket</i>	80	65	-	15	-	-	-	80	-
<i>Plant replacement</i>	881	-	881	-	-	-	247	634	-
Total Plant, Machinery & Equip.	1,021	95	881	45	-	-	247	774	-
Computers and Telecommunications									
<i>IT System - Renewal & Development</i>	116	-	116	-	-	-	-	116	-
Total Computers & Telecomm.	116	-	116	-	-	-	-	116	-
Library books									
<i>Library Bookstock</i>	100	100	-	-	-	6	-	94	-
Total Library Books	100	100	-	-	-	6	-	94	-
TOTAL PLANT AND EQUIPMENT	1,237	195	997	45	-	6	247	984	-
INFRASTRUCTURE									
Roads									
<i>Gravel Roads - major maintenance</i>	400	-	400	-	-	-	-	400	-
<i>Gravel Roads - Resheeting</i>	1,280	-	1,280	-	-	1,156	-	124	-
<i>Sealed Roads - Renewal & Major Patching</i>	103	-	103	-	-	-	-	103	-
<i>Sealed Roads - Reseals</i>	1,095	-	1,095	-	-	-	-	1,095	-
<i>Sealed Roads - Shoulder resheeting</i>	67	-	67	-	-	-	-	67	-
<i>Mt Pleasant Road - Entry realignment</i>	170	-	-	170	-	-	-	170	-
<i>Kinglake West Primary School - Service road / drop off improvement</i>	175	-	-	88	87	-	-	175	-
<i>Mountain Home Rd - improvement</i>	25	-	-	25	-	-	-	25	-
Total Roads	3,315	-	2,945	283	87	1,156	-	2,159	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bridges									
<i>Bridge renewal - Yea Caravan Park</i>	50	-	50	-	-	-	-	50	-
<i>Bridge upgrade - Pincombes Bridge</i>	60	-	-	60	-	-	-	60	-
Total Bridges	110	-	50	60	-	-	-	110	-
Footpaths and Cycleways									
<i>Footpath - renewal - Kinglake</i>	370	-	370	-	-	-	-	370	-
<i>Footpath - extension - Falls Road Marysville</i>	100	100	-	-	-	-	-	100	-
<i>Footpath - extension - Williams Street & Station Street Alexandra</i>	189	-	-	-	189	-	-	189	-
Total Footpaths & Cycleways	659	100	370	-	189	-	-	659	-
Drainage									
<i>Drainage - renewal - pit covers</i>	35	-	35	-	-	-	-	35	-
Total Drainage	35	-	35	-	-	-	-	35	-
Recreational, Leisure & Community Facilities									
<i>Kinglake Memorial Reserve - disability access ramp</i>	40	-	34	-	6	-	-	40	-
<i>Yea Recreation Reserve Facility - replacement of Bi-fold door</i>	40	-	40	-	-	-	-	40	-
<i>Kinglake Memorial Reserve - installation of new bore</i>	60	-	60	-	-	-	-	60	-
<i>Thornton Recreation Reserve - fencing & coaches box</i>	35	-	18	7	10	-	-	35	-
<i>Playground Equipment Program - Flowerdale & Eildon</i>	55	-	10	45	-	-	-	55	-
<i>Swimming Pool - Shade - Yea</i>	45	45	-	-	-	-	-	45	-
<i>Swimming Pool - Renewal - Replace pool liner, repair chemical pumps, reseal toddlers pool - Marysville</i>	479	-	383	96	-	-	-	479	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Swimming Pool - install Solar Hot Water - Eildon & Marysville Pools</i>	45	-	-	45	-	-	-	45	-
Total Recreational Facilities	799	45	545	193	16	-	-	799	-
Waste Management									
<i>Landfill - cell capping design</i>	75	75	-	-	-	-	-	75	-
<i>Landfill - projects</i>	60	-	60	-	-	-	-	60	-
<i>Landfill - closed landfill rehabilitation</i>	1,000	1,000	-	-	-	-	-	1,000	-
<i>Resource Recovery Centres - Yea</i>	150	150	-	-	-	-	-	150	-
<i>Resource Recovery Centres - Recycling Infrastructure</i>	105	90	15	-	-	-	-	105	-
<i>Resource Recovery Centres - improvements</i>	77	11	58	8	-	-	-	77	-
Total Waste Management	1,467	1,326	133	8	-	-	-	1,467	-
TOTAL INFRASTRUCTURE	6,385	1,471	4,078	544	292	1,156	-	5,229	-
TOTAL CAPITAL WORKS	8,582	2,221	5,208	794	359	1,162	247	7,173	-

4.3.3 Works carried forward from the 2019/20 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
<i>Kinglake Streetscape</i>	1,349	337	202	810	-	1,349	-	-	-
Waste Management	-								
<i>Landfill - Construction of Cap</i>	1,751	1,751	-	-	-	-	-	1,751	-
TOTAL INFRASTRUCTURE	3,100	2,088	202	810	-	1,349	-	1,751	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2019/20	3,100	2,088	202	810	-	1,349	-	1,751	-

5. Financial performance indicators

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

Indicator	Measure	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	+/o/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1.6%	-5.9%	-5.0%	-7.5%	-7.1%	-6.3%	-
Liquidity								
Working Capital	Current assets / current liabilities	590.2%	505.6%	468.2%	439.8%	445.9%	451.2%	o
Unrestricted cash	Unrestricted cash / current liabilities	439.3%	372.3%	339.2%	315.2%	324.1%	333.1%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3.2%	2.2%	1.4%	0.7%	0.1%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1.8%	1.1%	1.0%	0.7%	0.6%	0.1%	+
Indebtedness	Non-current liabilities / own source revenue	16.3%	18.8%	18.6%	17.6%	16.2%	15.1%	+
Asset renewal	Asset renewal expenses / Asset depreciation	43.3%	94.5%	64.0%	95.7%	67.4%	61.8%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	55.9%	62.0%	65.0%	68.0%	68.2%	68.5%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments	\$3,645	\$3,707	\$3,479	\$3,497	\$3,566	\$3,622	o
Revenue level	Residential rate revenue / no. of residential property assessments	\$1,108	\$1,170	\$1,192	\$1,219	\$1,246	\$1,274	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	13.3%	10%	10%	10%	10%	10%	o

Key to Forecast Trend:

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

Appendix A
Fees and charges schedule

This appendix presents the fees and charges of a statutory (*highlighted rows) and non-statutory nature which will be charged in respect to various goods and services provided during the 2020-21 year. A number of fees and charges are set by other levels of government (statutory fees) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities. All other fees and charges may be reviewed and altered by Council during the year should circumstances warrant a change.

Fees & Charges		2019/20 Budget	2020/21 Budget
Administration Charges			
Photocopy - A4 Black & White	Per side printed	0.30	0.30
Photocopy - A4 Colour	Per side printed	1.00	1.00
Photocopy - A3 Black & White	Per side printed	0.60	0.60
Photocopy - A3 Colour	Per side printed	2.00	2.00
Photocopy - AO B&W Photocopies	Per copy	8.00	8.00
Photocopy - A1 B&W Photocopies	Per copy	6.80	6.80
Photocopy - A2 B&W Photocopies	Per copy	5.50	5.50
Photocopy Charges - Planning Photo A3	Per side printed	1.00	1.00
Freedom of Information Request - Statutory (Photocopy / Incoming Faxing additional)	Per application	29.60	29.60
Freedom of Information - Search Charges	1.5 fee units per hour	1.5 fee units per hour	1.5 fee units per hour
Freedom of Information requests - Supervision Charges	1.5 fee units per hour	1.5 fee units	1.5 fee units
Freedom of Information requests - B & W Photocopy / Incoming Fax (A4)	Per copy	0.20	0.20
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
Freedom of Information - provision of a health information summary	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
General - Rates etc.			
Land Information Certificate Receipt	Per certificate	27.00	27.00
Reprint of lost/misplaced Rates Notice	Per certificate	5.00	5.00
Streets & Open Space			
Road Closure Permit - Advertising costs	Per application	100.00	101.00
Development Services			
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	66.50	67.50
Works Maintenance Bonds (Refundable)		5% of Cost of works	5% of Cost of works
Checking Engineering Plans	Per application	0.75% of value of works	0.75% of value of works
Supervision Fees of Works	Per application	2.5% of value of works	2.5% of value of works
Municipal Roads <50kph			
Major Works (A)	Per application	348.00	348.00
Major Works (B)	Per application	88.90	88.90
Minor Works (A)	Per application	137.70	137.70
Minor Works (B)	Per application	88.90	88.90
Municipal Roads >50kph			
Major Works (A)	Per application	638.30	638.30
Major Works (B)	Per application	348.00	348.00
Minor Works (A)	Per application	137.70	137.70
Minor Works (B)	Per application	88.90	88.90
(A) On Roadway, shoulder or pathway			
(B) Not on Roadway, shoulder or pathway			

Fees & Charges		2019/20 Budget	2020/21 Budget
Driveway crossings and service connections are generally considered as minor works			
Asset Protection permit	Per application	N/A	250.00
Building			
Domestic Building Applications:			
Dwellings additions / alterations			
Up to \$40,000	Per permit	505.00	510.00
Up to \$170,000 in value (4 inspections)	Per permit	905.00	915.00
Over \$170,000 in value (4 inspections)	Per permit	\$cost/200 + gst	\$cost/200 + gst
New Dwellings			
Up to \$280,000	Per permit	1500.00	1,522.00
Over \$280,000	Per permit	\$cost/200 + gst	\$cost/200+gst
e.g. cost of works new dwelling \$290,000 / 200 = \$1,450 + gst + \$121.90			
Lodgement fee			
Shed / Carport / Verandas	Per permit	515.00	520.00
Sheds over 50m2	Per permit	695.00	700.00
Swimming Pools	Per permit	695.00	700.00
Re-stumping	Per permit	345.00	350.00
Underpinning	Per permit	345.00	350.00
Demolition Permits			
- Dwellings	Per permit	360.00	365.00
- Commercial / Industrial up to 200m2	Per permit	700.00	710.00
Fences	Per permit	280.00	284.00
Commercial Building Applications:			
as per AIBS Guidelines 4 (\$cost / 2000 + V cost)			
e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$118.90 Lodgement fee + govt. levy			
		as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost)	as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost)
Construction value \$100,000	Per application	1611.40	1,611.40
Construction value \$250,000	Per application	2750.00	2,750.00
Building Commission's Operations Levy			
Extension of Time	Per application	214.00	215.00
Amendment to Permit / Variation to Plan	Per application	135.00	137.00
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	450.00	455.00
Inspection Fees - expired permits - final certificate required	Per application	215.00	218.00
Copy of Plans- (Dwellings)	Per set	57.00	57.50
Copy of Plans- (Commercial/Industrial)	Per set	87.00	88.00
Building Permit Search Fee	Per search	77.00	78.00
Modification to siting requirements	Per application	283.40	290.40
Application to build over easement	Per application	283.40	290.40
Building Information Certificate	Per certificate	46.10	47.20
Complex Property Inquiry - Commercial/Industrial	Per inquiry	76.50	77.60
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	118.90	121.90
Fee for Building in a flood prone area	Per lodgement	283.40	290.40
Swimming pool registration fee	Per lodgement		31.84
Swimming pool construction information search	Per lodgement		47.24
Lodgement of certificate of pool barrier compliance	Per lodgement		20.43
Lodgement of certificate of pool barrier non compliance	Per lodgement		385.06
Inspection of pool barrier for certificate of compliance	Per lodgement		350.00
Health			
Septic Tank Fees domestic	Per permit	550.00	558.00
Septic Tank Alteration	Per permit	306.00	310.00
Septic Tank Fees commercial	Per permit	550.00	558.00
Septic Tank Permit extension	Per permit	153.00	155.00
Food Premises Registration (New categories)			
Category 3	Per registration	183.00	185.00
Category 2	Per registration	325.00	330.00
Category 1	Per registration	408.00	414.00
Prescribed Accommodation Registration			
Level 1 - up to 25 beds	Per registration	147.90	150.00
Level 2 - 26 to 50 beds	Per registration	204.00	207.00
Level 3 - 51 to 74 beds	Per registration	270.30	274.00
Level 4 - 75 to 100 beds	Per registration	336.60	341.00
Level 5 - 101 to 125 beds	Per registration	402.90	408.00

Fees & Charges		2019/20 Budget	2020/21 Budget
Hair Dressers Registration	Per registration	178.00	180.00
Skin Penetration Registration	Per registration	178.00	180.00
Caravan Parks Registration - per site	Per site registration	14.81	N/A
Business Registration Transfers - Health	Per transfer	145.00	147.00
Inspections - Health	Per inspection	145.00	147.00
Flu shots to external organisations	Per shot	20.40	20.70
Local Laws			
Animal Impound Fees (Pound release)			
Dog	Per head	85.50	149.00
Dog (Concession owner)	Per head	45.00	74.00
Cattle	Per head	93.50	94.90
Goats & Pigs	Per head	50.00	50.75
Horses	Per head	93.50	94.90
Sheep	Per head	25.00	25.35
Livestock Sustenance (per day)	Per head	25.50	25.85
All other small animals (birds, poultry/ pocket pets)	Per head	2.20	2.00
- Small animal sustenance (per day)	Per head	2.00	2.00
Livestock transport	Flat rate	259.00	262.00
Impounded vehicle release			as per costs incurred
Animal Registrations			
Dog Tag Replacement Fee	Per tag	4.40	4.40
Cat Tag Replacement Fee	Per tag	4.40	4.40
Dog/cat registration - not desexed	Per dog/cat	132.00	134.00
Dog cat registration - not desexed (Concession)	Per dog/cat	66.00	67.00
Dog/cat Registration - Desexed	Per dog/cat	45.00	44.00
Dog/cat Registration - Desexed (Concession)	Per dog/cat	22.50	22.00
Guide dogs, assistance dogs and state & federal service dogs - registration & re-registration	Per dog	0.00	0.00
Restricted breeds/Declared Animals	Per animal	255.00	258.00
Dog/cat discounted registration	Per dog/cat	45.00	44.00
Dog/cat discounted registration - concession	Per dog/cat	22.50	22.00
New dog/cat registration (after 1 January - pro rata)	Per dog/cat	66.00	67.00
New dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	33.50	33.50
New Dog/cat Registration (after 1 January) - pro rata- Desexed	Per dog/cat	22.50	22.00
New Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession	Per dog/cat	11.50	11.50
Foster Care animal registration		N/A	5.00
Domestic Animal Business Registration / Renewal	Per Premises	124.00	125.00
Fire Prevention			
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	52.00	52.00
Other			
Non-compliance fee (Community Local law 2019)	Per offence	N/A	50.00
Eildon Alliance Boat Ramp - parking fee	Daily Fee	5.50	0.00
Local Law Permit Application Fees			
Burn Permit application – less than 20m3	Per container	N/A	No fee
Burn permit application – 20m3 and over	Per container	N/A	50.00
Permanent Shipping Container Application fee	per property	N/A	400.00
Temporary Shipping Container Permit Application Fee	Per container	101.50	600.00
Alfresco Dining/ Goods on footpath Application Fee		N/A	150.00
Extra Animal Application		N/A	50.00
Roadside grazing/ stock movement		N/A	50.00
A Frame Sign Application Fee	Per sign for 2 years (common expiry)	67.00	68.00
Disabled Parking Permits		0.00	0.00
Planning Charges			
Advertising fee			
Public notice in paper (to be inserted by Council)	Per notice	170.00	170.00
Public notice on site (when erected for applicant)	Per notice	79.00	79.00

Fees & Charges		2019/20 Budget	2020/21 Budget
Admin. Charge	Per notice	40.00	40.00
Satisfaction Matters			
Satisfaction matters - As prescribed in regulation			
Assessing a Plantation Development Notice	Per assessment	135.00	135.00
Assessing a Timber Harvesting Plan	Per assessment	150.00	150.00
Subdivision Certification Fees			
Public Open Space Contributions		5% of land value	5% of land value
Preparation of Engineering Plans By Council	Per set	3.5 of works value	3.5 of works value
Planning Fees (statutory)			
House <\$10,000	Per application	195.10	199.90
House \$10,000 - \$100,000	Per application	614.10	629.40
House \$100,000 - \$500,000	Per application	1,257.20	1,288.50
House \$500,000 - \$1,000,000	Per application		1,392.10
House \$1,000,000 - \$2,000,000	Per application		1,495.80
Vicsmart up to \$10,000	Per application		199.90
Vicsmart over \$10,000	Per application		429.50
Vicsmart subdivision	Per application		199.90
Building works <\$100,000	Per application	1,119.90	1,147.80
Building works \$100,001 - \$1,000,000	Per application	1,510.00	1,547.60
Building works \$1,000,001 - \$5,000,000	Per application	3,330.70	3,413.70
Building works \$5,000,000 - \$15,000,000	Per application		8,700.90
subdivision 2 or more lots	Per application	1,286.10	1,318.10
Change in use	Per application	1,286.10	1,318.10
Liquor licence	Per application	1,286.10	1,318.10
Boundary realignment	Per application	1,286.10	1,318.10
Creation of easement	Per application	1,286.10	1,318.10
Section 173 Agreements			
Administrative fee	per agreement	130.00	130.00
Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors			
Planning Permit / Consent Fees			
Extension of time for Planning Permit & Consents - first extension	per application	260.00	260.00
Extension of time for Planning Permit & Consents - second or more		457.00	457.00
Approval of Endorsed Plan/s	Per approval	130.00	130.00
Amendment of Endorsed Plan/s	Per amendment	130.00	130.00
Planning Permit / Consent archive search fee	Per item	77.00	77.00
Planning - Archive Search Fee	Per item	77.00	77.00
Planning Scheme Amendments			
Amendments - As prescribed in regulations			
When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report			
Administrative Fees			
Fee for providing formal advice aerial photography		46.00	\$75 residential, \$125 commercial
Planning Enforcement			
Planning infringement notice - As prescribed in regulation		805.95	826.10
Community Wellbeing			
Children's Services			
Community Bus rental per day			
- Not for Profit	Half day	75.50	76.50
- Not for Profit	Full day	123.00	124.00
Disability rate -half day hire	Full day	37.50	38.00
Refundable Bond		100.00	100.00
Swimming Pools			
Schools and private facility bookings			

Fees & Charges		2019/20 Budget	2020/21 Budget
Small groups/programs: Must include minimum ONE MSC paid life guard All hire agreements include facility hire fee	Per hour	n/a	72.30
Larger groups/events: Must include minimum TWO MSC paid life guards all hire agreements include facility hire fee	Per hour	n/a	102.30
Public Hire Facilities			
Public Liability Insurance - all facilities	Per hire	35.00	35.00
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	100.00	100.00
Alexandra - Council Chambers			
Bond	Per rental period	120.00	120.00
Commercial	Per 1/2 day	70.00	70.00
Commercial	Per Full day	140.00	140.00
Bond	Per rental period	60.00	60.00
Non commercial	Per 1/2 day	35.00	35.00
Non commercial	Per Full day	70.00	70.00
Alexandra Town Hall Charges			
Bond	Per rental period	235.00	235.00
Commercial	1/2 day	125.00	125.00
Commercial	Full day	250.00	250.00
Bond	Per rental period	120.00	120.00
Non commercial	1/2 day	60.00	60.00
Non commercial	Full day	120.00	120.00
Bond - Piano hire	Per hire	150.00	150.00
Piano Hire Fee	Per hire	120.00	120.00
Kinglake Community Centre			
Bond	Per rental period	250.00	250.00
Stadium Hire	Hourly rate	31.00	31.00
Stadium Hire	Daily rate	250.00	250.00
Stadium Hire	Weekend rate	420.00	420.00
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	31.00	31.00
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	16.00	16.00
Lounge, Hall and Craft Room	Daily rate	126.00	126.00
Lounge, Hall and Craft Room	Weekend rate	250.00	250.00
Foyer	Flat rate per function	105.00	105.00
Servery	Flat rate per function	52.00	52.00
Kitchen and Servery	Flat rate per function	105.00	105.00
Kinglake - Council meeting room & kitchen			
Bond	Per rental period	100.00	100.00
Commercial	Per 1/2 day	50.00	50.00
Commercial	Per Full day	100.00	100.00
Bond	Per rental period	50.00	50.00
Non commercial	Per 1/2 day	25.00	25.00
Non commercial	Per Full day	50.00	50.00
Thornton Hall			
Bond	Per rental period	245.00	245.00
Commercial (profit) casual hire	Hourly rate	21.00	21.00
Community group (non-profit) casual hire	Hourly rate	16.00	16.00
Commercial (profit) casual hire	Daily rate	130.00	130.00
Community group (non-profit) casual hire	Daily rate	105.00	105.00
Commercial (profit) casual hire	Weekend rate	210.00	210.00
Community group (non-profit) casual hire	Weekend rate	155.00	155.00
Yea - council chambers & supper room			
Chambers & kitchen			
Bond	Per rental period	120.00	120.00

Fees & Charges		2019/20 Budget	2020/21 Budget
Commercial	Per 1/2 day	70.00	70.00
Commercial	Per Full day	140.00	140.00
Bond			
Bond	Per rental period	60.00	60.00
Non commercial	Per 1/2 day	35.00	35.00
Non commercial	Per Full day	70.00	70.00
Supper room & kitchen			
Bond	Per rental period	100.00	100.00
Commercial	Per 1/2 day	50.00	50.00
Commercial	Per Full day	100.00	100.00
Bond			
Bond	Per rental period	50.00	50.00
Non commercial	Per 1/2 day	25.00	25.00
Non commercial	Per Full day	50.00	50.00
Yea Town Hall Hire (YTH)			
Bond	Per rental period	235.00	235.00
Commercial	per hour	90.00	90.00
Commercial	Per 1/2 day	270.00	270.00
Commercial	Per Full day	540.00	540.00
Bond			
Bond	Per rental period	120.00	120.00
Non commercial	per hour	45.00	45.00
Non commercial	1/2 day	135.00	135.00
Non commercial	Full day	270.00	270.00
Hire of sound system			
Bond	Per hire	1000.00	1000.00
Commercial	Per hire	200.00	200.00
Bond	Per hire	500.00	500.00
Non-commercial	Per hire	100.00	100.00
Yea Chambers (New Charging system)			
Bond	Per rental period	120.00	120.00
Commercial	Per 1/2 day	60.00	60.00
Commercial	Per Full day	120.00	120.00
Bond			
Bond	Per rental period	60.00	60.00
Non commercial	Per 1/2 day	30.00	30.00
Non commercial	Per Full day	60.00	60.00
Yea Railway Station - Good Shed .. including kitchen			
	Per day	100.00	100.00
Library Services			
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White	Per copy	0.30	0.30
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White - double sided	Per double sided copy	0.60	0.60
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour	Per copy	1.00	1.00
Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour - double sided	Per double sided copy	2.00	2.00
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White	Per copy	0.60	0.60
Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White - double sided	Per double sided copy	1.20	1.20
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour	Per copy	2.00	2.00
Murrindindi Library - Photocopy / Incoming Fax - A3 Colour - double sided	Per double sided copy	4.00	4.00
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	3.00	3.00
Murrindindi Library - Academic Library Loan Fees	(\$10 + \$16.50) Per item	(\$3 + 16.50) Per item	(\$3 + 16.50) Per item
Murrindindi Library Overdue Fees (adult)		0.00	0.00
Murrindindi Library Overdue Fees (junior and teen)	Per day per item	0.00	0.00

Fees & Charges		2019/20 Budget	2020/21 Budget
Murrindindi Library Reimbursement Lost Item	Per Item	book cost	book cost
Murrindindi Library Internet Printing - A4 Black & white	Per page	0.30	0.30
Murrindindi Library Internet Printing - A4 colour	Per page	1.00	1.00
Murrindindi Library Internet Printing - A3 Black & white	Per page	0.60	0.60
Murrindindi Library Internet Printing - A3 Colour	Per page	2.00	2.00
Replacement Membership Cards	per Card	2.50	2.50
Saleyards			
Yea Saleyard - Agent Fees	Per head	0.50	0.50
Yea Saleyard - Cow & Calf Fee	Per unit	13.00	14.30
Yea Saleyard - Weighed Cattle Fee	Per head	new fee structure	12.55
Yea Saleyard - Non-Weighed Cattle Fee	Per head	new fee structure	9.25
Yea Saleyard - Bulls (incl. \$2 weigh fee)	Per head	17.00	17.00
Yea Saleyard - Scanning Fees	Per head	2.55	2.55
Yea Saleyard - No Tag Fee	Per head	35.00	35.00
Yea Saleyard - Non-reader Tag Fee	Per head	11.00	11.00
Yea Saleyard - Non-Sale Day Fee (Private)	Per head	1.20	1.20
Yea Saleyard - Non-Sale Day Fee (Agent)	Per annum	400.00	400.00
Yea Saleyard - Facility Hire Fee (Private)	Per Event		By arrangement under delegation of CEO
Yea Saleyard - Hay Fees	Per Bale	Cost plus \$1.00	Cost plus \$1.00
Yea Saleyard - Non-Sale Day Weigh Fee	Per callout	Min \$250 /or \$5 per head	Min 3hr callout \$330 Over 3 hrs \$150 per hr

Attachment - Waste Fees and Charges 2020-21

Fees & Charges		2019-20	2020-21
WASTE			
KERBSIDE COLLECTION SERVICE			
Commercial collection charges			
Commercial garbage bin hire	per item per year	12.00	12.00
Commercial garbage bin per lift	per item	12.00	10.00
Commercial recycle bin hire	per item per year	12.00	12.00
Commercial recycle bin per lift	per item	7.00	7.00
Event bin charges			
Event bin delivery	per item	4.00	0.00
Event bin top hire	per item	0.00	0.00
Garbage bin - supply and clear - 1st five bins (public event only) if recycling is included	per item	0.00	0.00
Recycle bin - clear and remove - 1st five bins (public event only)	per item	0.00	0.00
Garbage bin - supply and clear - bins in excess of 5 bins (all for private event)	per item	17.00	18.00
Recycle bin - clear and remove - bins in excess of 5 bins (all for private event)	per item	17.00	18.00
Special event - clearance only during event	per item	14.00	15.00
WASTE DISPOSAL			
Waste direct to landfill (over weighbridge)			
Compacted Commercial / Business (Industrial) Waste (Direct to Landfill)	per tonne	193.00	196.00
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	193.00	196.00
Commercial/Business (Industrial) Waste - general	per tonne	193.00	196.00
Residential/Municipal General Waste (direct to landfill)	per tonne	162.00	165.00
Clean fill	per tonne	55.00	56.00
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per tonne	193.00	196.00
Minimum gate fee	per tonne	58.00	59.00
Public Weighbridge fee	per item	21.00	21.00
Account card replacement fee		32.00	32.00
Weekend tipping fee	per load		150.00
Resource Recovery Centre Gate Fees			
Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste	per cubic metre	100.00	100.00
Residential (Municipal) Waste – all kinds	per cubic metre	40.00	40.00
Car Tyre	each	9.00	9.00
Motor Cycle Tyre	each	4.00	4.00
4wd / Light truck tyre	each	12.00	12.00
Truck Tyre	each	20.00	20.00
Super single truck tyre	each	45.00	45.00
Tractor Tyre < / > 1m diameter	each	85.00 / 145.00	85.00 / 145.00
Earthmover	each	200.00	200.00
Car / 4WD / Truck tyre on rim	each	add 6.00	add 5 / 15 / 35

Fees & Charges		2019-20	2020-21
Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day	per cubic metre	0.00	0.00
Greenwaste Cuttings (domestic) beyond 3m3 per ratepayer per day	per cubic metre		15.00
Greenwaste Cuttings (commercial)	per cubic metre	14.00	15.00
Natural timber >25cm diameter	per metre	2.00	0.00
Comingled Recyclables (Commercial)	per cubic metre	12.00	15.00
Comingled Recyclables (Residential)	per cubic metre	0.00	0.00
Waste Motor Oil	per litre	0.10c + \$1 per container	0.10c + \$1 per container
Domestic Gas Bottle - small	per bottle	6.00	6.00
Domestic Gas Bottle - medium	per bottle	8.00	8.00
Domestic Gas Bottle - large /acetylene	per bottle	13.00	13.00
Chemical containers "DrumMuster" (triple rinsed)	Per container	0.00	0.00
Chemical containers - non "DrumMuster" (triple rinsed)	Per container	8.00	8.00
Mattress - single	per item	25.00	25.00
Mattress -double	per item	25.00	25.00
Couch	per item	25.00	30.00
White Goods, except fridges	per item	10.00	10.00
Fridges	per item	10.00	10.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per m3	0.00	0.00
TV's, computers, peripherals	per item/screen	0.00	0.00
E-waste (other) <2kg	per item	0.00	0.00
E-waste (other) >2kg	per item	2.00	2.00
Fluorescent tube	per item	0.00	1.00
Transfer Station & Tipping Fees			
Non - Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste -	per cubic metre		250.00
Residential (Municipal) Waste – all kinds - from outside the shire	per cubic metre		100.00
Car Tyre	each		18.00
Motor Cycle Tyre	each		8.00
4wd / Light truck tyre	each		24.00
Truck Tyre	each		40.00
Super single truck tyre	each		90.00
Tractor Tyre < / > 1m diameter	each		150 / 300
Earthmover	each		400.00
Car / 4WD / Truck tyre on rim	each		add 10 / 30 / 70
Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day	per cubic metre		30.00
Comingled Recyclables (Commercial)	per cubic metre		30.00
Comingled Recyclables (Residential)	per cubic metre		15.00

Fees & Charges		2019-20	2020-21
Waste Motor Oil	per litre		0.10c + \$1 per container
Domestic Gas Bottle - small	per bottle		6.00
Domestic Gas Bottle - medium	per bottle		8.00
Domestic Gas Bottle - large /acetylene	per bottle		13.00
Chemical containers "DrumMuster" (triple rinsed)	Per container		0.00
Chemical containers - non "DrumMuster" (triple rinsed)	Per container		8.00
Mattress - single	per item		50.00
Mattress -double	per item		50.00
Couch	per item		60.00
White Goods, except fridges	per item		0.00
Fridges	per item		10.00
Car Batteries	per item		0.00
Scrap Steel	per m3		0.00
TV's, computers, peripherals	per item/screen		0.00
E-waste (other) <2kg	per item		0.00
E-waste (other) >2kg	per item		2.00
Fluorescent tube	per item		2.00

Strategic Resource Plan (2020/21 Review)

The Strategic Resource Plan (SRP) identifies the financial and non-financial resources required over the four-year period of the Council Plan 2017-21. The purpose of the strategic resource plan is to ensure adequate resources are available to maintain services at levels established by the Council and to implement the strategic objectives identified in the Council Plan.

The SRP is prepared in accordance with the requirements of the Local Government Act 1989 (the Act) and requires a minimum four-year financial estimate based on financial and economic data available at the time of its preparation. Council has elected to extend this plan to a ten-year horizon to facilitate better long term planning for community priorities and to better manage its longer term infrastructure renewal requirements.

The SRP will be reviewed annually as part of the Council Plan review and Budget process, to both confirm that the underlying assumptions remain valid and to ensure that its outcomes meet the strategic objectives identified in the new Council Plan 2017-21.

As well as establishing this financial framework, sound financial management as required by the Act is dependent on non-financial strategies such as risk management, organisational development and good governance. The SRP seeks to blend both financial and non-financial strategies in the pursuit of achieving Council's strategic objectives.

A number of assumptions are required to be made regarding forecasts for income, expenditure, capital works, borrowings, cash, assets, liabilities and human resources. These assumptions are sourced from historical audited performance of Council's financial position, external economic indicators, forecast changes in population and demographics, advice from officers responsible for service delivery and capital works planning and the strategic objectives proposed to be delivered by Council in the new Council Plan.

Key strategic assumptions and strategies that underpin the SRP are detailed further as follows:

Rates Strategy

Rates and charges are the most significant source of Council revenue, accounting for 62% of total operating revenue that Council is forecasting for 2020/21.

The State Government of Victoria requires that local government rates adhere to a rate cap, which is announced in December each year for the forthcoming financial year. For 2020/21 this has been determined at 2.0%. However due to the COVID-19 pandemic, Council is not intending to increase rates in 2020/21. Increases from 2021/22 and beyond are assumed at 2.00%, in line with longer term inflation for the life of the SRP.

Council adopted its Rating Strategy in March 2015 that defines differential rating categories as they apply to different classes of land. It was adopted to provide a fair and considered approach to the way rates are dealt with across different classes of land. It is reflected across the ten years of the SRP, with the exception of 2020/21 where the 25% premium differential rate paid by commercial and industrial property owners has been removed.

Borrowing Strategy

Council is forecasting no new borrowings. As a result, Council's total debt holdings will decrease to \$300k by 30 June 2021, with costs associated with borrowings reducing by more than 32% in the 2020/21 financial year.

Goods and Services Costs

Goods and services costs are expected to increase by 2.0%, which is above the current Consumer Price Inflation (CPI) rate of 1.8%. This is due to Council procuring a wider range of goods and services than those reflected in the CPI levels, such as building materials, heavy machinery and professional services.

Fees and charges

Revenue from fees and charges is assumed to increase at 2.00% per annum, in line with CPI expectations and based on historical increases.

Wages

Council's Enterprise Agreement considers the impact of rate cap that is imposed on Council. The wage assumption in the SRP takes into account annual pay increases, as well as incremental movements in salary banded positions.

Grants (capital and operating)

Council receives both non-recurrent and recurrent government grants for funding capital works. Where the source of funds is certain, or reasonably assumed to continue over the life of the plan (e.g. Roads to Recovery), a funding allowance is made in the SRP. Where capital works are predicated on unconfirmed capital grants, such projects are not included at this stage, but remain available to be reconsidered each year as a part of the annual budget process.

Asset Management

Council maintains a strong focus on balancing its asset renewal gap over the life of the SRP. Renewal expenditure will not fully meet renewal requirements over the next ten years, which will see the asset renewal gap increase, though improved strategic asset management systems and planning, combined with enhanced strategic procurement will continue the gains made in this area in recent years.

Interest

Interest on investments is assumed at 1.5% per annum during the life of the plan.

Depreciation

All depreciation expenses are based on current accounting standards rates and current asset valuations.

Staffing Levels

Council's budget and SRP must incorporate all current funded positions, which is not an indication of Council's permanent establishment listing, as a number of positions remain funded via operating grants, are determined by service demand (e.g. Home Carers and Family Day Carers), or are fixed term positions to facilitate specific projects. Council's establishment listing is currently forecast to remain constant over the life of the SRP.

Strategic Resource Plan (2020/21 Review)

Standard Statements

The standard income statement for the SRP shows what is expected to occur during the next ten years in terms of revenue, expenses and other adjustments. The Operating Result (Surplus or Deficit) shows the total difference between the financial position at the beginning and the end of each year.

BUDGETED COMPREHENSIVE INCOME STATEMENT

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Rates and charges	21,489	21,501	22,081	22,673	23,276	23,892	24,520	25,160	25,813	26,479
Statutory fees and fines	1,104	1,182	1,206	1,230	1,255	1,280	1,306	1,332	1,359	1,386
User fees	1,902	1,492	1,522	1,552	1,583	1,615	1,647	1,680	1,714	1,748
Contributions - cash	124	54	54	54	54	54	54	54	54	54
Contributions - non-monetary assets	600	600	600	600	600	600	600	600	600	600
Grants - Operating	7,896	6,925	6,911	7,049	7,190	7,334	7,481	7,631	7,784	7,940
Grants - Capital	2,525	2,135	1,557	1,138	904	872	872	872	872	872
Net gain on disposal of property, infrastructure, plant and equipment	(326)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Other income	1,433	1,378	1,350	1,323	1,297	1,271	1,246	1,221	1,197	1,173
Total income	36,747	34,667	34,681	35,019	35,559	36,318	37,126	37,950	38,793	39,652
Expenses										
Employee costs	15,076	14,180	14,464	14,753	15,048	15,349	15,656	15,969	16,288	16,614
Materials and services	12,436	11,186	10,910	11,128	11,201	11,425	11,654	11,887	12,125	12,368
Depreciation and amortisation	8,869	9,014	9,194	9,378	9,566	9,757	9,952	10,151	10,354	10,561
Finance costs	37	25	14	6	1	0	0	0	0	0
Other expenses	320	317	323	329	336	343	350	357	364	371
Total expenses	36,738	34,722	34,905	35,594	36,152	36,874	37,612	38,364	39,131	39,914
Surplus (deficit) for the year	9	(55)	(224)	(575)	(593)	(556)	(486)	(414)	(338)	(262)

BUDGETED BALANCE SHEET

The standard balance sheet for the SRP shows a snap shot of the expected financial situation of Council at the end of each of the next ten years. It shows the total of what is owned by Council (i.e. assets) against what is owed (i.e. liabilities). The difference between these two figures is the net assets, or equity of Council.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets										
Current assets										
Cash and cash equivalents	34,094	31,332	29,391	29,685	30,193	32,950	31,987	32,559	34,618	35,373
Trade and other receivables	3,353	3,259	3,292	3,325	3,358	3,392	3,426	3,460	3,495	3,530
Inventories	30	30	30	30	30	30	30	30	30	30
Other assets	377	375	375	375	375	375	375	375	375	375
Total current assets	37,854	34,996	33,088	33,415	33,956	36,747	35,818	36,424	38,518	39,308
Non-current assets										
Trade and other receivables	13	6	6	6	6	6	4	4	4	4
Property, infrastructure, plant & equipment	353,932	356,919	358,285	357,094	355,776	352,291	352,609	351,473	348,936	347,789
Intangible assets	2,255	1,688	1,629	1,572	1,517	1,464	1,413	1,364	1,316	1,270
Total non-current assets	356,200	358,613	359,920	358,672	357,299	353,761	354,026	352,841	350,256	349,063
Total assets	394,054	393,609	393,008	392,087	391,255	390,508	389,844	389,265	388,774	388,371
Liabilities										
Current liabilities										
Trade and other payables	3,021	2,948	2,977	3,007	3,037	3,067	3,098	3,129	3,160	3,192
Trust funds and deposits	1,088	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026
Provisions	3,200	3,360	3,394	3,428	3,462	3,497	3,532	3,567	3,603	3,639
Interest-bearing loans and borrowings	178	141	126	33	0	0	0	0	0	0
Total current liabilities	7,487	7,475	7,523	7,494	7,525	7,590	7,656	7,722	7,789	7,857
Non-current liabilities										
Provisions	6,217	5,980	5,681	5,397	5,127	4,871	4,627	4,396	4,176	3,967
Interest-bearing loans and borrowings	300	159	33	0	0	0	0	0	0	0
Total non-current liabilities	6,517	6,139	5,714	5,397	5,127	4,871	4,627	4,396	4,176	3,967
Total liabilities	14,004	13,614	13,237	12,891	12,652	12,461	12,283	12,118	11,965	11,824
Net assets	380,050	379,995	379,771	379,196	378,603	378,047	377,561	377,147	376,809	376,547
Equity										
Accumulated surplus	133,123	135,220	139,039	139,141	139,639	137,886	139,703	139,838	138,342	138,011
Reserves	246,927	244,775	240,732	240,055	238,964	240,161	237,858	237,309	238,467	238,536
Total equity	380,050	379,995	379,771	379,196	378,603	378,047	377,561	377,147	376,809	376,547

BUDGETED STATEMENT OF CHANGES IN EQUITY

The budgeted statement for changes in equity for the SRP shows what is included across Council's various reserves throughout the life of the ten-year long term financial plan.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus	133,123	135,220	139,039	139,141	139,639	137,886	139,703	139,838	138,342	138,011
Waste Reserve	10,130	8,380	4,128	3,369	2,136	3,191	746	55	1,571	1,498
Yea Saleyards Reserve	64	26	138	190	302	414	526	638	250	362
Marysville Caravan Park Reserve	175	239	239	239	239	239	239	239	239	239
Yea Caravan Park Reserve	(108)	(67)	0	0	0	0	0	0	0	0
Public Open Space Reserve	590	620	650	680	710	740	770	800	830	860
Unfunded Superannuation Reserve	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Future Capital Works Reserves	7,334	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835
Asset Revaluation Reserve	227,542	227,542	227,542	227,542	227,542	227,542	227,542	227,542	227,542	227,542
Total Equity	380,050	379,995	379,771	379,196	378,603	378,047	377,561	377,147	376,809	376,547

BUDGETED STATEMENT OF CASH FLOWS

The standard cash flow statement for the SRP shows what is expected to happen over the next ten years in terms of the cash held, received and paid by Council. It details the expectations of cash movements each year, and the ways in which it is anticipated that cash will be generated through operating activities, what is invested in capital works, what financial commitments need to be met, and ultimately what is left to fund future operating and capital requirements.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities										
Rates and charges	21,440	21,605	21,750	22,333	23,127	23,892	24,520	25,160	25,813	26,479
Statutory fees and fines	1,100	1,154	1,156	1,158	1,160	1,162	1,164	1,166	1,168	1,170
User fees	2,581	1,669	1,672	1,675	1,678	1,681	1,684	1,687	1,690	1,693
Grants - operating	8,904	6,925	6,752	6,583	6,418	6,258	6,102	5,949	5,800	5,655
Grants - capital	2,526	2,135	1,557	1,138	904	872	872	872	872	872
Contributions - cash	124	54	54	54	54	54	54	54	54	54
Interest	795	700	686	672	659	646	633	620	608	596
Other income	772	746	761	776	792	808	824	840	857	874
Net Trust funds and deposits	(127)	(62)	0	0	0	0	0	0	0	0
Net GST refund / payment	1,015	933	0	0	0	0	0	0	0	0
Employee costs	(15,145)	(14,077)	(14,319)	(14,605)	(14,898)	(15,196)	(15,499)	(15,809)	(16,125)	(16,448)
Materials and consumables	(12,406)	(12,555)	(10,801)	(11,019)	(11,089)	(11,311)	(11,537)	(11,768)	(12,004)	(12,244)
Other payments	(352)	(349)	(329)	(336)	(343)	(350)	(357)	(364)	(371)	(378)
Net cash provided by operating activities	11,227	8,878	8,939	8,429	8,462	8,516	8,460	8,407	8,362	8,323
Cash flows from investing activities										
Payments for property, plant and equipment	(14,459)	(11,682)	(11,005)	(8,293)	(8,258)	(6,073)	(9,906)	(8,173)	(6,678)	(7,951)
Proceeds from sale of property, plant and equipment	733	247	281	290	338	314	483	338	375	383
Net cash used in investing activities	(13,726)	(11,435)	(10,724)	(8,003)	(7,920)	(5,759)	(9,423)	(7,835)	(6,303)	(7,568)
Cash flows from financing activities										
Finance costs	(39)	(27)	(15)	(6)	(1)	0	0	0	0	0
Repayment of borrowings	(188)	(178)	(141)	(126)	(33)	0	0	0	0	0
Net cash provided by (used in) financing activities	(227)	(205)	(156)	(132)	(34)	0	0	0	0	0
Net (decrease) increase in cash & cash equivalents	(2,726)	(2,762)	(1,941)	294	508	2,757	(963)	572	2,059	755
Cash and cash equivalents at beginning of the financial year	36,820	34,094	31,332	29,391	29,685	30,193	32,950	31,987	32,559	34,618
Cash and cash equivalents at end of the financial year	34,094	31,332	29,391	29,685	30,193	32,950	31,987	32,559	34,618	35,373

BUDGETED STATEMENT OF CAPITAL WORKS

The budgeted capital works statement is provided to indicate the level of capital works that are anticipated to be funded over the next ten years, and in what asset categories the works are to occur in. The level of capital works expenditure is consistent with Council's long term strategic asset management plans and determined by the expected level of funding that will be available.

	Forecast Actual	Budget	SRP	SRP	SRP	SRP	SRP	SRP	SRP	SRP
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	245	0	0	0	0	0	0	0	0	0
Land improvements	170	90	0	0	0	0	0	0	0	0
Total land	415	90	0	0	0	0	0	0	0	0
Buildings	1,418	870	364	339	269	447	229	300	668	450
Total buildings	1,418	870	364	339	269	447	229	300	668	450
Total property	1,833	960	364	339	269	447	229	300	668	450
Plant and equipment										
Plant, machinery and equipment	2,232	1,021	924	938	1,267	1,144	1,576	1,315	1,526	1,845
Computers and telecommunications	367	116	385	90	126	171	133	104	115	103
Library books	102	100	100	100	100	100	100	100	100	100
Total plant and equipment	2,701	1,237	1,409	1,128	1,493	1,415	1,809	1,519	1,741	2,048
Infrastructure										
Roads	6,313	4,664	2,482	3,188	2,814	2,144	2,190	2,421	1,939	2,393
Bridges	528	110	300	100	100	60	300	60	150	0
Footpaths and cycleways	355	659	555	495	404	1,117	929	1,205	1,440	435
Drainage	441	35	272	280	346	252	277	290	327	372
Recreational, leisure and community facilities	739	799	135	163	148	213	217	148	358	578
Waste management	1,166	3,218	5,488	2,600	2,684	425	3,955	2,230	55	1,675
Off street car parks	383	-	0	0	0	0	0	0	0	0
Total infrastructure	9,925	9,485	9,232	6,826	6,496	4,211	7,868	6,354	4,269	5,453
Total capital works expenditure	14,459	11,682	11,005	8,293	8,258	6,073	9,906	8,173	6,678	7,951
Represented by:										
New asset expenditure	1,267	4,309	1,675	0	1,600	0	0	1,600	0	1,675
Asset renewal expenditure	7,787	5,410	8,254	5,939	5,562	5,226	6,513	5,422	5,685	5,586
Asset expansion expenditure	798	359	192	285	199	282	298	217	331	230
Asset upgrade expenditure	4,607	1,604	884	2,069	897	565	3,095	934	662	460
Total capital works expenditure	14,459	11,682	11,005	8,293	8,258	6,073	9,906	8,173	6,678	7,951

BUDGETED STATEMENT OF HUMAN RESOURCES

The budgeted human resources statement is provided to indicate the level of staffing that is required to deliver the services and capital works detailed by Council in its operating statement and capital works program. The EFT included for budgetary purposes is a financial measure, and includes all funded positions for the upcoming financial year, and is not an indication of Council's permanent establishment listing. The total forecast costs and staff numbers are further broken down by each division in the following statements.

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Staff expenditure					
Employee costs - operating	15,076	14,180	14,464	14,753	15,048
Employee costs - capital	122	422	431	441	451
Total staff expenditure	15,198	14,602	14,895	15,194	15,499
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	152.7	144.4	145.0	145.0	145.0
Total staff numbers	152.7	144.4	145.0	145.0	145.0

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

Department	Budget 2020/21 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Business development tourism and events	388	240	148	-	160
Business services	1,482	635	847	-	29
Community assets	3,957	3,585	372	-	98
Community wellbeing	1,473	272	1,201	239	30
Customer experience	1,574	876	698	27	-
Development services	1,815	1,612	203	-	73
Circular economy and environmental services	865	484	381	-	115
Executive team and support	873	873	-	-	-
Governance and risk	982	786	196	-	-
Total permanent staff expenditure	13,409	9,363	4,046	266	505
Casuals, temporary and other expenditure	771				
Total employee costs - operating	14,180				
Total employee costs - capital	422				
Total staff expenditure	14,602				

A summary of the number of full time equivalent (FTE) positions in relation to the above expenditure is included below.

Department	Budget 2020/21 FTE	Comprises			
		Permanent	Casual		Temporary
		Full Time FTE	Part time FTE		
Business development tourism and events	3.70	2.00	1.70	-	2.00
Business services	14.28	5.00	9.28	-	0.40
Community assets	42.10	38.00	4.10	-	1.00
Community wellbeing	13.98	2.00	11.98	2.85	0.37
Customer experience	16.84	9.00	7.84	0.38	-
Development services	17.72	16.00	1.72	-	0.63
Circular economy and environmental services	9.23	5.00	4.23	-	1.00
Executive team and support	4.00	4.00	0.00	-	-
Governance and risk	8.93	7.00	1.93	-	-
Total permanent staff expenditure	130.77	88.00	42.77	3.23	5.40
Casuals, temporary and other expenditure	8.63				
Capitalised labour costs	5.00				
Total staff	144.40				

Project Name	Project Outline	Cost	Funding Sources			
			Grant	Developer Contribution	Reserve	General Revenue
Pre-approved projects if savings becomes available						
Kinglake Memorial Cricket Nets	Cricket nets chain wire rectification. Exposed poles create OH&S issue to user groups with balls ricocheting.	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Kinglake Memorial Tennis Courts	Synthetic court crack repair	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Yea Office External Façade Beautification Works Stage 1 (Design Only)	Consultation, scoping and designs to enhance and beautify the Yea Office/library. Scope to incorporate a mural on the car park side of the facility.	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Yea Children's Centre Redevelopment (Stage 1 Schematic Design)	Schematic design and cost estimates of the redevelopment.	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Tumbling Waters - Toilet Renewal	Renewal of plumbing fixtures & fittings, internal and external rendering, lighting renewal (led) and upgrade sinks. Epoxy flooring system installation. Extensive works to the service duct area required.	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Thornton Drainage Upgrade Stage 2 of 3 Stages (Construction)	Thornton urban area has had issues with the level of drainage. The drainage line fronting the properties was installed as a combined system that caters for the grey water discharge from the adjoining properties. This results in grey water being directed into the Goulburn River. Stage 1 design was funded 2019/2020. It is proposed construction is staged in two parts. This is the construction of the first stage which will be determined in line with the budget following the completion of the design.	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Hall Street Alexandra Footpath	Develop a 1.5m wide concrete footpath on the west side of Hall Street between Downey Street and Cooper Street to join the existing paths on Cooper Street (approximately 450m), Nihil Street and Downey Street.	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Yea Railway Reserve Playground - spinner	Installation of a spinner at the Yea Railway Playground to complete the masterplan.	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Marshbank, Craigie and Smith Streets Part Sealing	Sealing of Craigie Street, Marshbank Street and Smith Street to complete the construction of the roads.	\$ 66,500	\$ -	\$ -	\$ -	\$ 66,500
Drainage Improvement Corner of Grant and Vickery St	Install a 300mm RCP from north side of Vickery St to connect to the existing drainage network on the south side of Vickery St with a new junction pit. This will direct the water from table drain to the existing drainage network.	\$ 31,000	\$ -	\$ -	\$ -	\$ 31,000
Total		\$ 468,500	\$ -	\$ -	\$ -	\$ 468,500

Pre-approved projects if grant application successful						
Kinglake West - Pheasant Creek Streetscaping - Stage 2 (Construction)	Delivery of streetscape works which include street furniture, entrance signage and landscaping along the Whittlesea-Kinglake Road.	\$ 281,963	\$ -	\$ -	\$ -	\$ 281,963
Yea Recreation Reserve - Oval lighting upgrade	LUX lighting at the Yea Oval is below standard. This project will increase the average LUX lighting to support industry standards for amateur football.	\$ 345,000	\$ 230,000	\$ 15,000	\$ -	\$ 100,000
Yea Children's Centre Stage 2 redevelopment (Construction)	Stage 2 of the redevelopment will allow for the integration of Maternal and Child Health services into a fully integrated early years centre, increase size of the long day care room and kinder room to meet unmet demand for child care and provide provision for 15 hours funded 3 year old kindergarten, extend the reception and waiting area and create a new entry.	\$ 543,000	\$ 407,000	\$ -	\$ -	\$ 136,000
Alexandra Cricket Club Training Nets	The Alexandra Cricket Club based at Leckie Park has one training net facility with two lanes. The club renewed one of the lanes with concrete renewal/expansion and surface replacement in 2016/17.	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Alexandra Youth Precinct Masterplan impelmentation	The intent of the Master Plan project has been to seek creative and innovative solutions to support enhancing community participation, health and wellbeing outcomes. The project was activated with the knowledge that the Rotary Park Playground equipment is due for renewal.	\$ 610,000	\$ 250,000	\$ -	\$ 100,000	\$ 260,000
Total		\$ 1,819,963	\$ 887,000	\$ 15,000	\$ 100,000	\$ 817,963