

# MURRINDINDI SHIRE COUNCIL

**2022/23**

**DRAFT ANNUAL BUDGET**



<b>Contents</b>	Page
Mayor's Introduction	3
Financial Snapshot and Summary of Budget Initiatives	5
<b>Budget Reports</b>	
1. Link to the Integrated Planning and Reporting Framework	8
2. Services and service performance indicators	11
3. Financial statements	22
4. Notes to the financial statements	31
5. Financial Performance Indicators	51
<b>Appendix</b>	
A. Fees & Charges Schedule	52

## Mayor's Introduction

Our Budget for 2022/2023 is designed to work hard for our community. Importantly, it will enable us to implement actions which sit under the five strategic directions established in consultation with the community in the 2021-2025 Council Plan:

- Resilient Communities
- Beautiful Townships and Rural Settings
- Growth and Opportunity
- Our Protected Environment
- Transparency, Inclusion and Accountability

Recent budgets have focused to a great degree on managing the impacts of the COVID-19 pandemic on our community. We are relieved to at last be emerging from the acute phase of the crisis but, in creating this Budget, we have been mindful of the lingering effects of the pandemic on community members and businesses. We also appreciate the broader economic context for our community, including the rising cost of living and the prolonged period of low wages growth.

This Budget will help us deliver important Council services to our community and businesses. We have created opportunities for business and tourism development to revitalise our visitor-based economy. We are continuing our grants and contributions program to support community projects and the community groups that work so tirelessly to advance them. This Budget will also allow us to progress strategic planning to support appropriate residential and commercial/industrial development to meet the demand we are experiencing from people and businesses wanting to make the move to Murrindindi Shire.

Of course, costs are rising for Council, just as they are for our community. The cost of fuel and construction materials which are critical for us to create, maintain and renew buildings, roads, footpaths, recreational and community facilities, continues to increase. Inflation will limit the reach of every dollar invested in infrastructure for Council. And there are new and emerging issues and legal obligations for councils to manage, including in areas such as waste management and climate change.

It is imperative we allocate our resources wisely. Small rural councils are always looking to do more with less and manage community expectations for us to do more – and this Council is no exception. We are committed to maintaining our current services, despite cost pressures and the Victorian Government's rate capping. This Budget aims to strike the balance between keeping costs down wherever possible, and continuing to provide quality services and works for our community. Our new initiatives will support our strategic goals and work as set out in the Council Plan.

The protection of our environment is a key focus for this Budget, with funds to help us to implement our plan to reach net-zero carbon emissions in 2035. We are undertaking a feasibility study to investigate an exciting initiative to develop a farm forestry demonstration site on Council-owned land, to not only showcase the environmental benefits of farm forestry, but also to promote carbon capture to lower Council's emissions and ultimately provide a commercial investment return to boost Council's longer term revenue. While funds are earmarked in the Budget to commence the Farm Forestry Demonstration Project, this investment initiative will only proceed if demonstrated to be viable through the feasibility study and business case.

As a small rural council, our funding sources are largely limited to rates revenue and government grants to fund our operations and works. We have been successful in attracting grant funding for a range of projects in our Shire and are continuing to escalate our advocacy efforts in the lead-up to preparing this Budget to ensure even greater success in securing our fair share of grant funding. This year Council has kept its rate rise to the 1.75% cap set under the Government's Fair Go Rates System for 2022/2023. We realise this rate rise will impact some ratepayers more than others and we stand ready to assist anyone experiencing genuine financial hardship.

Council's long-established principle of 'user pays' for some optional services we provide, continues to inform our approach to setting fees and charges. We have reviewed the cost of providing these services and benchmarked user fees and charges against similar service providers. Council's proposed fees and charges in this Budget are based on cost-recovery - rather than these goods and services being subsidised by ratepayers. One exception to our 'user pays' approach is our decision to again keep pool entry free for our communities in 2022/2023. This initiative has proved hugely popular with our community, and saw a record number of visits to our pools during the 2021/2022 swimming pool season. The decision to continue free access to our pools is due to the benefits this brings to the health and wellbeing of many of our residents and especially our youth. Greenwaste disposal will continue to be a free service only prior to fire season and following declared emergency events, incurring a charge at all other times.

We believe the 2002/2023 Budget will deliver much-needed and expected services for our residents and business owners, while also allowing us to deliver on the promises we made to our community in our 2021-2025 Council Plan. The Budget reflects both our past success and confidence in our ability to attract grant funding to our Shire to build a better future for all. The Budget shares costs fairly across the board, including by ensuring those who use services pay for them. It is a fair and financially-responsible Budget that will deliver for our community.

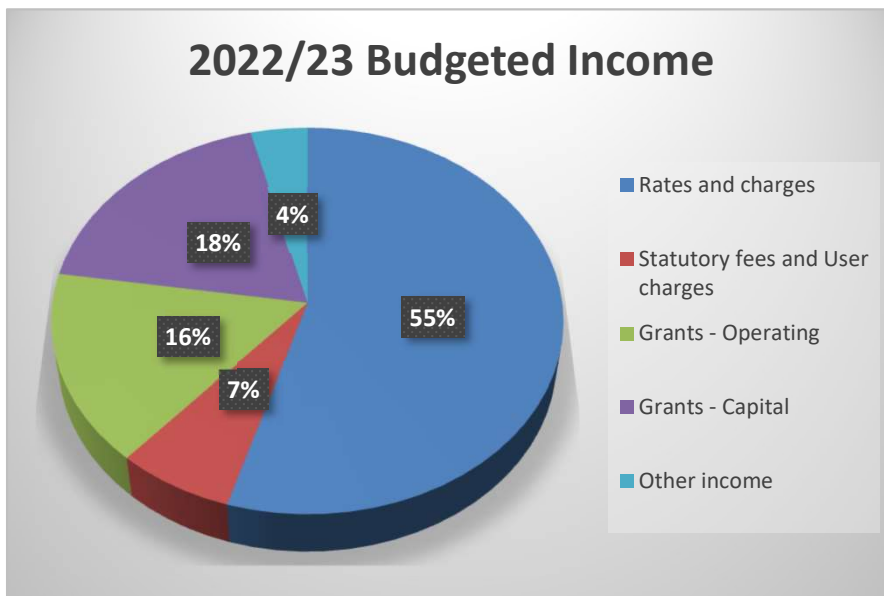
**Cr Sue Carpenter**  
**Mayor**

## Financial Snapshot and Summary of Budget Initiatives

<b>Key Statistics 2021-22</b>	<b>Forecast \$million 2020-21</b>	<b>Budget \$million 2021-22</b>
Total Expenditure	37.6	37.1
Comprehensive Operating Surplus	2.1	4.5
Underlying operating surplus / (deficit)	-4.2	-3.2
Cash Balance	30.8	22.8
Capital Works Program	19.7	18.8
<i>Funding the Capital Works Program</i>		
Council	7.8	4.2
Reserves	4.2	6.4
Borrowings	0.0	0.0
Grants	6.6	7.7
Contributions	1.0	0.4

<b>Budgeted expenditure by strategic objective</b>	<b>Budget \$million</b>	<b>Budget %</b>
Resilient Communities	3.8	13%
Beautiful Townships and Rural Settings	10.0	33%
Growth and Opportunity	1.7	6%
Our Protected Environment	5.1	17%
Transparency, Inclusion and Accountability	9.2	31%
<b>Total Expenditure (excl depreciation)</b>	<b>29.8</b>	<b>100%</b>

The following chart shows Council's funding sources:



Our budget contains a number of important new operational initiatives that will help us achieve our goals under our Council Plan 2021-2025. Under each of our strategic objectives, these include:

#### Resilient Communities:

- Promoting volunteerism by supporting volunteer recruitment/retention in sporting groups post-pandemic and celebration and recognition of volunteers across the Shire during National Volunteer Week (\$10,000)
- Strengthening our Maternal Child and Health services to better support vulnerable clients and supporting our nurses to be more able to focus on direct service delivery requirements (\$50,000)
- Funds to continue the implementation of Council's Reconciliation Action Plan (\$15,000)

#### Beautiful Townships and Rural Settings:

- In recognition of the continual growth of our towns, extra funds allocated to maintain new infrastructure transferred to Council following recent subdivisions (roads, drainage, footpaths etc.) (\$135,000)
- Creation of a Masterplan to enhance the recreational and environmental values around the Lake Eildon Pondage (\$30,000)
- Implement a community wastewater education program to improve the performance of septic systems and minimise health and environmental risks (\$10,000)
- Improving community compliance with regulatory requirements associated with development and approvals to enhance amenity and support positive community outcomes (\$72,000)
- Funds to supplement Special Charge Schemes to upgrade public infrastructure (eg roads, footpaths) where this benefits local residents and there is local community support to contribute financially to the works (\$40,000)

#### Growth and Opportunity

- Funds to continue support for initiatives to aide business recovery from the pandemic including an investment attraction prospectus for the accommodation sector, a business skills and training program for local businesses, and promotion of private investment opportunities across the Shire (\$34,000)
- Continued implementation of Council's Tourism and Events Strategy, including new printed maps, visitor guide and tourism marketing brochures, new digital maps of key nature-based attractions and increased buy-in to promotions campaigns run by Tourism North East (\$62,500)
- New digital and print marketing to promote visitation to the Great Victorian Rail Trail (\$10,000)
- A Feasibility study into the development of a truck wash at the Yea Saleyards (\$20,000)

#### Our Protected Environment

- Conservation assessment, fuel load reduction and improved maintenance of Council owned and controlled bushland in the Shire (\$60,000), including bushland around Council's recycling and waste management facilities (\$25,000)
- Revised and updated code of practice for works on Council roadsides to guide Council staff, contractors and utility service authorities in meeting environmental standards (\$40,000)
- Development of a pathway of priority actions to encourage and involve the entire community in meeting Council's target of net zero emissions by 2035 across the Shire (\$25,000)

- Funds to support the implementation of initiatives in Council's Climate Change Action Plan (\$50,000)

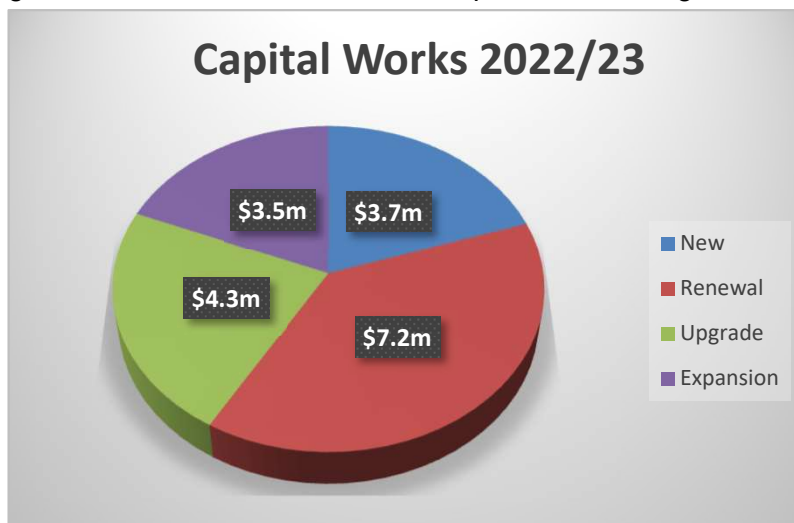
Transparency, Inclusion and Accountability

- Additional funds to support grant seeking by Council and the community to leverage existing funds and in-kind support to improve outcomes for the Shire (\$24,000)
- Advice to support and inform Council's review of its Rates and Revenue Plan to maximise the efficiency of Councils revenue raising efforts (\$20,000)

We have also allocated \$18.8 million in capital works in this budget, including:

- Snobs Creek Road Widening (\$600,000)
- Bridge replacement at the Yea Caravan Park (\$400,000)
- The Great ARTdoors Project - art installations and signage (\$1,100,000)
- Blue Gums to Eildon Trail (\$1,300,000)
- Alexandra Rotary Park & Visitor Precinct (\$900,000)
- Alexandra landfill expansion (\$3,000,000)
- Kinglake closed landfill rehabilitation (\$1,500,000)
- Alexandra Maternal & Child Health Clinic internal fit out (\$100,000)
- Further Kinglake Streetscape Works (following Kinglake Village development) (\$150,000)
- Yea Recreation Reserve Football Pavilion upgrade (\$220,000)
- Upgrades to a number of recreation, leisure and sporting club buildings across the Shire (\$1,778,000)
- Improvements to Yea Saleyards, including traffic management, sealing of asphalt and fences and boom gates (\$220,000)
- Skyline-Maintongoon-Sonnberg Rd - Stage 1 Design (joint project with Mansfield Shire Council) (\$605,000)
- Improvement works across the Shire's four swimming pools (\$830,000)
- Farm Forestry Demonstration Project (Subject to the outcome of a feasibility study and viable business case) (\$175,000)

The following chart shows the division of the Capital Works budget

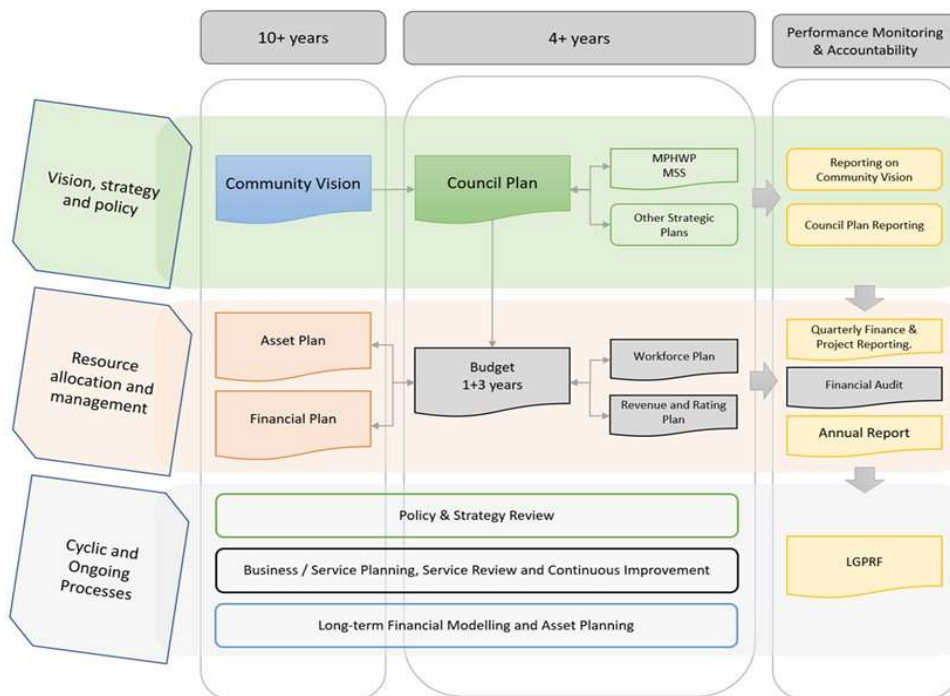


# 1. Link to the Integrated Planning and Reporting Framework

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

## 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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



## 1.2 Our purpose

### 10-Year Community Vision

*Through our combined efforts, our community is vibrant and resilient. We are inclusive, embrace diversity and encourage the participation of all; welcome new residents and visitors to enjoy and contribute to our Shire; respect and celebrate the cultural heritage of our First Nations People and those who have come before us; actively support the current and future needs and aspirations of people of all ages and abilities; enjoy, participate in and promote culture and the arts, sport and recreation; are leaders in waste reduction and combating climate change; protect our natural environment and biodiversity and preserve our rural landscapes; and grow through managed land development, business entrepreneurship and enhanced learning opportunities.*

### Our Council Values

**Integrity:** *We will always act with honesty and integrity and demonstrate high standards of professionalism. We will be open and honest in all dealings with the community, other Councillors and with Council staff; we will follow through on commitments; we will represent our views truthfully; we will support one another and staff if treated unfairly or without respect; we will be open to constructive feedback; and we will accept responsibility for mistakes, treating them as a learning opportunity.*

**Inclusion:** *We will value the contribution and individuality of others and commit to develop open and positive working relationships. We will foster community cohesion and encourage active participation within the community; we will embrace each other's differences, values, culture and perspectives; we will commit to early advice and no surprises; we will freely share information and knowledge with one another; we will cooperate, collaborate with and encourage others; we will be objective and flexible and willing to compromise; and we will ensure Council decisions are focussed on the best outcomes for the entire municipality.*

**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.*

**Collaboration:** *We will operate cohesively; we will work together with the community through accessible and inclusive engagement; we will strive to build effective working relationships. We will welcome the opinion of the community and respect their right to be heard; champion issues on behalf of the community in a constructive and timely manner; advocate the interests of the local community to other communities and governments; take pride in representing the community and the municipality; make decisions based on the perceived best interests of the entire municipality; present Council as a cohesive and effective working unit; and act without fear or favour.*

**Leadership:** *We will strongly represent and advocate on behalf of the community and exercise courage in our leadership and decision-making.*

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

**Initiative:** *We aim to achieve continuous improvement in performance and the highest standards and outcomes for the Murrindindi Shire. In doing so we will question the way things have been done in the past; always look for better ways to work together and to achieve outcomes on behalf of the community; be result and outcome focused at all times; encourage a positive culture focused on results and high-quality customer service; strive to exceed community expectations; adopt straightforward and realistic approaches; and acknowledge good results to staff when noticed.*

### 1.3 Strategic objectives

We have committed to delivering on five 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 'Shaping Our Future' community engagement.

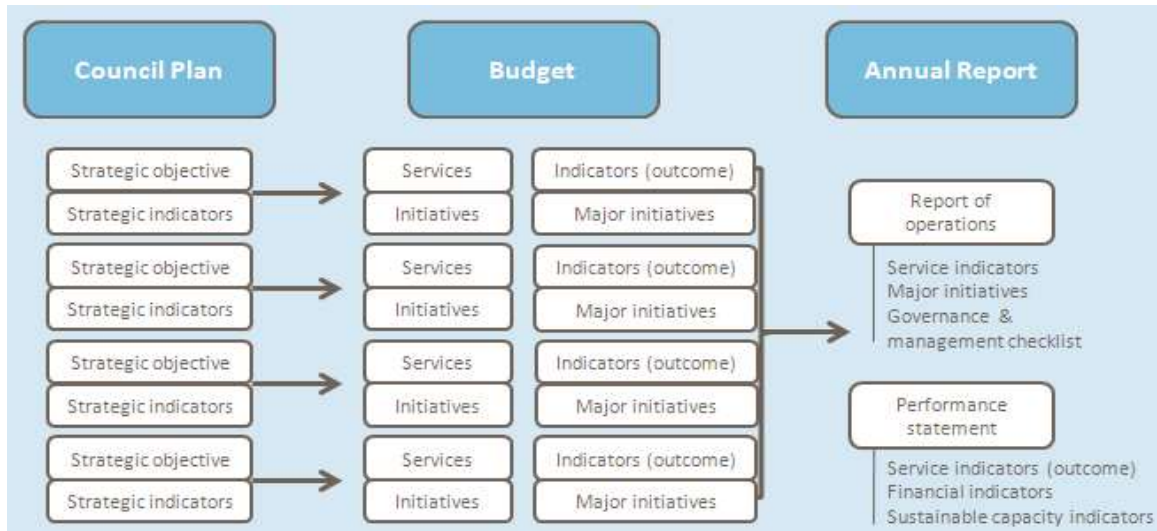
They address the things about the Murrindindi Shire that our community says are important to support opportunity, quality of life, wellbeing and the liveability of our towns and places.

<b>Strategic Objective</b>	<b>Description</b>
<b>1. Resilient Communities</b>	To ensure we are welcoming, inclusive, caring and connected.
<b>2. Beautiful Townships and Rural Settings</b>	To create a better place for our community and visitors to live in harmony with our rural character, natural beauty and heritage.
<b>3. Growth and Opportunity</b>	To prioritise and promote a culture in which the economy, businesses and community can grow and thrive.
<b>4. Our Protected Environment</b>	To protect and enhance our natural environment, supporting environmental sustainability, community resilience, innovation and adaption to climate change to achieve net-zero emissions by 2035.
<b>5. Transparency, Inclusion and Accountability</b>	To ensure our services, people and systems deliver the best possible outcomes for our communities now and into the future.

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 2021-2025 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 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Jobs, Precincts and Regions

## Strategic Objective 1: RESILIENT COMMUNITIES

*To ensure we are welcoming, inclusive, caring and connected*

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Children & Family Services	This service area provides family orientated support services including maternal and child health and home based childcare.	<i>Exp</i>	1,597	1,642	1,520
		<i>Rev</i>	1,415	1,261	1,257
		<i>NET</i>	182	381	263
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>	520	626	637
		<i>Rev</i>	164	170	170
		<i>NET</i>	356	456	467
Community Service Administration	This includes the cost of management and general administration across all of Council's community services. <i>Note: 2020/21 Revenue includes the Community Planning Initiative grant and COVID-19 CASI (Community Activation and Social Isolation) grant.</i>	<i>Exp</i>	331	349	380
		<i>Rev</i>	124	0	0
		<i>NET</i>	207	349	380
Community Development (includes Recreation, Aquatic and Youth)	This service area provides the delivery of community transport, including the community bus and financial contribution to the Moving Murrindindi Service. It 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>Exp</i>	1,048	852	869
		<i>Rev</i>	83	125	138
		<i>NET</i>	965	727	731
Community Engagement	This area provides for the coordination of community engagement activities of Council, and assists with the development of Community Plans. <i>Note: 2020/21 includes Aged &amp; Disability Services</i>	<i>Exp</i>	446	463	428
		<i>Rev</i>	124	80	53
		<i>NET</i>	322	383	375

### Major Initiatives

- 1) Celebrate the community's vibrant, diverse and creative people.
- 2) Deliver, support and promote opportunities for all people to connect with each other, collaborate and plan for our future.

### Other Initiatives

- 3) Advocate for improved access to health and community services.
- 4) In collaboration with our community, support our children and young people to be happy, healthy and engaged.
- 5) Engage with the community and partner organisations to enable older and vulnerable people to live safely, enjoy good health and stay involved.
- 6) Provide and promote safe, passive and active recreational opportunities that will enhance the health, and wellbeing of residents and visitors.

### Service Performance Outcome Indicators

*(Results published in the Annual Report as part of the audited Performance Statement)*

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / 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 financial year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation by Aboriginal children	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## Strategic Objective 2: BEAUTIFUL TOWNSHIPS AND RURAL SETTINGS

*To create a better place for our community and visitors to live in harmony with our rural character, natural beauty and heritage*

### Services

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
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.	<i>Exp</i>	403	471	481
		<i>Rev</i>	520	585	597
		<i>NET</i>	(117)	(114)	(116)
	Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.				
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>Exp</i>	482	508	527
		<i>Rev</i>	221	223	226
		<i>NET</i>	261	285	301
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>	972	1,051	1,137
		<i>Rev</i>	450	529	529
		<i>NET</i>	522	522	608

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual \$'000	Forecast \$'000	Budget \$'000
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 was included in 2020/21</i>	<i>Exp</i>	577	454	378
		<i>Rev</i>	166	160	201
		<i>NET</i>	411	294	177
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>	5,409	5,232	5,457
		<i>Rev</i>	2,120	2,059	2,125
		<i>NET</i>	3,289	3,173	3,332
Parks, Gardens & Open Space Management	This service provides planning, development and maintenance to our public open space, road reserves, street tree planting and parks.	<i>Exp</i>	1,577	1,996	2,005
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,577	1,996	2,005

#### Major Initiatives

- 1) Connect our communities through improved roads, footpaths and public transport
- 2) Deliver efficient, sustainable land use planning outcomes to enhance liveability, protect our unique rural character and natural beauty, and to enable growth.

#### Other Initiatives

- 3) Provide fit-for-purpose infrastructure that meets current and future service demands and needs of our community.
- 4) Provide spaces within our towns that are vibrant, attractive, safe and accessible

## Service Performance Outcome Indicators

*(Results published in the Annual Report as part of the audited Performance Statement)*

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 and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions x100
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100



## Strategic Objective 3: GROWTH AND OPPORTUNITY

*To prioritise and promote a culture in which the economy, businesses and community can grow and thrive*

### Services

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual \$'000	Forecast \$'000	Budget \$'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: 2021/22 increased Tourism Industry Development support.</i>	<i>Exp</i>	739	900	968
		<i>Rev</i>	143	132	132
		<i>NET</i>	596	768	836
Business Development	This service assists business investment and growth and facilitates access to local employment. <i>Note: 2020/21 included the Eildon Floating Cities Project and the Outdoor Eating &amp; Entertainment Package grant; 2021/22 includes the COVIDSafe Outdoor Activation Project and increased Business and Community Grants Program</i>	<i>Exp</i>	1,273	856	263
		<i>Rev</i>	651	336	16
		<i>NET</i>	622	520	247
Saleyards	This area covers the management and operations of the Yea Saleyards.	<i>Exp</i>	365	368	435
		<i>Rev</i>	491	391	517
		<i>NET</i>	(126)	(23)	(82)

### Major Initiatives

- 1) Boost local investment and employment opportunities through activities that encourage businesses, social enterprise and industry sectors to thrive and grow
- 2) Partner with community members, businesses, and other organisations affected by the state-government-led transition out of native forest harvesting.

### Other Initiatives

- 3) Support and promote our tourism and events sector to boost the economy through increased visitation.

## Strategic Objective 4: OUR PROTECTED ENVIRONMENT

*To protect and enhance our natural environment, supporting environmental sustainability, community resilience, innovation and adaption to climate change to achieve net-zero emissions by 2035*

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'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: In 2021/22, Council became the auspice for the Goulburn Murray Climate Alliance.</i>	<i>Exp</i>	296	805	996
		<i>Rev</i>	50	204	203
		<i>NET</i>	246	601	793
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>	4,995	4,373	4,121
		<i>Rev</i>	4,340	4,493	4,793
		<i>NET</i>	655	(120)	(672)

### Maior Initiatives

- 1) Minimise waste and increase recycling to reduce our environmental footprint
- 2) In partnership with the community, provide education and training to improve ecologically-sustainable outcomes

### Other Initiatives

- 3) In partnership with the community, develop and deliver climate adaptation and mitigation programs and practices to reduce our environmental impact
- 4) Protect our waterways and improve associated human health outcomes

### Service Performance Outcome Indicators

Service	Indicator	Performance Measu	Computation
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

## Strategic Objective 5: TRANSPARENCY, INCLUSION AND ACCOUNTABILITY

*To ensure our services, people and systems deliver the best possible outcomes for our communities now and into the future*

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Councillors	This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events.	<i>Exp</i>	443	364	407
		<i>Rev</i>	24	16	2
		<i>NET</i>	419	348	405
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>	1,234	1,275	1,294
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,234	1,275	1,294
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>Exp</i>	555	631	584
		<i>Rev</i>	5	5	5
		<i>NET</i>	550	626	579
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. Note: Revenue from Interest on Investment is reducing due to low interest rates.	<i>Exp</i>	1,190	1,326	1,127
		<i>Rev</i>	476	431	406
		<i>NET</i>	714	895	721
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. Note: 2020/21 included the Working for Victoria grant funded program.	<i>Exp</i>	2,681	1,224	1,248
		<i>Rev</i>	1,021	149	179
		<i>NET</i>	1,660	1,075	1,069

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Human Resources	This has a focus on management of OH&S risk and organisational wellbeing and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources and payroll. <i>Note: new HR Coordinator position included in 2021/22 Budget.</i>	<i>Exp</i>	340	652	666
		<i>Rev</i>	5	0	0
		<i>NET</i>	335	652	666
Information Technology and Digital Futures	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>Note: increased focus on Digital Futures commenced in 2021</i>	<i>Exp</i>	992	1,380	1,238
		<i>Rev</i>	0	0	0
		<i>NET</i>	992	1,380	1,238
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>	956	1,018	1,021
		<i>Rev</i>	5	4	5
		<i>NET</i>	951	1,014	1,016
Emergency Services	This is funding of Council's statutory emergency services obligations, including the provisions of the annual roadside slashing program. <i>Note: 2020/21 included costs incurred in Council's response to the COVID-19 pandemic.</i>	<i>Exp</i>	791	362	462
		<i>Rev</i>	98	99	80
		<i>NET</i>	693	263	382
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>	1,180	1,221	1,134
		<i>Rev</i>	1,239	611	600
		<i>NET</i>	(59)	610	534

### Major Initiatives

- 1) Put the customer first in everything we do. Customers include people who live in our municipality, those who conduct business here and those who visit.
- 2) Ensure Council remains financially-sustainable through sound management, forward planning, innovative service delivery and asset consolidation as appropriate.

### Other Initiatives

- 3) Ensure the range of services we provide and the way we provide them are best aligned with
- 4) Provide a workplace that is flexible and inclusive to support the health and wellbeing of our employees.
- 5) Maintain transparent, inclusive and accountable governance practices.
- 6) Communicate effectively using multiple methods with our customers and

- communities about our work and services
- 7) Improve emergency readiness through active emergency management planning to enhance community preparedness and resilience
  - 8) Establish a team approach in partnership with our communities to represent our collective interest to the State and Federal Governments

### Service Performance Outcome Indicators

*(Results published in the Annual Report as part of the audited Performance Statement)*

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 interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community

Key: Exp means Expenditure, Rev means Revenue,  
NET means Net Cost (difference between revenue and expenditure)

## 2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Resilient Communities	2,216	3,834	1,618
Beautiful Townships and Rural Settings	6,307	9,985	3,678
Growth and Opportunity	1,001	1,666	665
Our Protected Environment	121	5,117	4,996
Transparency, Inclusion and Accountability	7,904	9,181	1,277
<b>Total</b>	<b>17,549</b>	<b>29,783</b>	<b>12,234</b>

#### **Expenses added in:**

Depreciation (ex.plant & amortisation IT)	7,270
Net (gain)/loss on disposal of property, infrastructure, plant & equip.	600
<b>Deficit before funding sources</b>	<b>25,419</b>

#### **Funding sources added in:**

Rates & charges revenue (not including waste charges)	18,951
Grants commission - operating grant (ex. local roads)	3,200
Grants - capital	7,730
<b>Total funding sources</b>	<b>29,881</b>
<b>Operating surplus/(deficit) for the year</b>	<b>4,462</b>

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	NOTES					
<b>Income</b>						
Rates and charges	4.1.1	22,031	22,676	23,356	24,115	24,959
Statutory fees and fines	4.1.2	1,405	1,453	1,482	1,515	1,553
User fees	4.1.3	1,081	1,374	1,401	1,433	1,469
Grants - Operating	4.1.4	7,167	6,648	6,781	6,934	7,107
Grants - Capital	4.1.4	6,591	7,730	3,594	3,600	3,398
Contributions - monetary	4.1.5	293	452	295	295	295
Contributions - non-monetary	4.1.5	600	600	600	600	600
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(619)	(600)	(600)	(600)	(600)
Other income	4.1.6	1,151	1,180	1,180	1,180	1,180
<b>Total income</b>		<b>39,700</b>	<b>41,513</b>	<b>38,089</b>	<b>39,072</b>	<b>39,961</b>
<b>Expenses</b>						
Employee costs	4.1.7	15,552	16,538	17,034	17,588	18,203
Materials and services	4.1.8	13,329	11,607	11,839	12,106	12,408
Depreciation and amortisation	4.1.9	8,306	8,406	8,574	8,767	8,986
Other expenses	4.1.10	389	500	510	521	535
<b>Total expenses</b>		<b>37,576</b>	<b>37,051</b>	<b>37,957</b>	<b>38,982</b>	<b>40,132</b>
<b>Surplus/(deficit) for the year</b>		<b>2,124</b>	<b>4,462</b>	<b>132</b>	<b>90</b>	<b>(171)</b>
<b>Total comprehensive result</b>		<b>2,124</b>	<b>4,462</b>	<b>132</b>	<b>90</b>	<b>(171)</b>

## Balance Sheet

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		30,846	22,783	18,441	16,154	15,835
Trade and other receivables		3,992	3,804	3,842	3,880	3,919
Other assets		250	250	250	250	250
<b>Total current assets</b>	4.2.1	<u>35,088</u>	<u>26,837</u>	<u>22,533</u>	<u>20,284</u>	<u>20,004</u>
<b>Non-current assets</b>						
Intangible assets		1,584	1,223	1,180	1,139	1,099
Other financial assets		-	-	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		416,591	427,085	431,240	433,317	433,181
Investment property		-	-	-	-	-
Trade and other receivables		2	1	1	-	-
<b>Total non-current assets</b>	4.2.1	<u>418,177</u>	<u>428,309</u>	<u>432,421</u>	<u>434,456</u>	<u>434,280</u>
<b>Total assets</b>		<u>453,265</u>	<u>455,146</u>	<u>454,954</u>	<u>454,740</u>	<u>454,284</u>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,445	2,330	2,353	2,377	2,401
Trust funds and deposits		1,258	1,357	1,357	1,357	1,357
Unearned income/revenue		2,300	-	-	-	-
Provisions		3,665	3,400	3,434	3,468	3,503
Interest-bearing liabilities	4.2.3	-	-	-	-	-
<b>Total current liabilities</b>	4.2.2	<u>9,668</u>	<u>7,087</u>	<u>7,144</u>	<u>7,202</u>	<u>7,261</u>
<b>Non-current liabilities</b>						
Provisions		7,630	7,630	7,249	6,887	6,543
<b>Total non-current liabilities</b>	4.2.2	<u>7,630</u>	<u>7,630</u>	<u>7,249</u>	<u>6,887</u>	<u>6,543</u>
<b>Total liabilities</b>		<u>17,298</u>	<u>14,717</u>	<u>14,393</u>	<u>14,089</u>	<u>13,804</u>
<b>Net assets</b>		<u>435,967</u>	<u>440,429</u>	<u>440,561</u>	<u>440,651</u>	<u>440,480</u>
<b>Equity</b>						
Accumulated surplus		134,071	143,672	147,767	149,560	148,777
Reserves		301,896	296,757	292,794	291,091	291,703
<b>Total equity</b>		<u>435,967</u>	<u>440,429</u>	<u>440,561</u>	<u>440,651</u>	<u>440,480</u>



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

	<b>Total</b>	<b>Accumulated</b>	<b>Revaluation</b>	<b>Other</b>
	<b>\$'000</b>	<b>Surplus</b>	<b>Reserve</b>	<b>Reserves</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2022 Forecast Actual</b>				
Balance at beginning of the financial year	433,843	128,739	284,869	20,235
Surplus/(deficit) for the year	2,124	2,124	-	-
Transfers to other reserves	-	(1,309)	-	1,309
Transfers from other reserves	-	4,517	-	(4,517)
<b>Balance at end of the financial year</b>	<b>435,967</b>	<b>134,071</b>	<b>284,869</b>	<b>17,027</b>
<b>2023 Budget</b>				
Balance at beginning of the financial year	435,967	134,071	284,869	17,027
Surplus/(deficit) for the year	4,462	4,462	-	-
Transfers to other reserves	-	(1,525)	-	1,525
Transfers from other reserves	-	6,664	-	(6,664)
<b>Balance at end of the financial year</b>	<b>440,429</b>	<b>143,672</b>	<b>284,869</b>	<b>11,888</b>
<b>2024</b>				
Balance at beginning of the financial year	440,429	143,672	284,869	11,888
Surplus/(deficit) for the year	132	132	-	-
Transfers to other reserves	-	(1,593)	-	1,593
Transfers from other reserves	-	5,556	-	(5,556)
<b>Balance at end of the financial year</b>	<b>440,561</b>	<b>147,767</b>	<b>284,869</b>	<b>7,925</b>
<b>2025</b>				
Balance at beginning of the financial year	440,561	147,767	284,869	7,925
Surplus/(deficit) for the year	90	90	-	-
Transfers to other reserves	-	(1,622)	-	1,622
Transfers from other reserves	-	3,325	-	(3,325)
<b>Balance at end of the financial year</b>	<b>440,651</b>	<b>149,560</b>	<b>284,869</b>	<b>6,222</b>
<b>2026</b>				
Balance at beginning of the financial year	440,651	149,560	284,869	6,222
Surplus/(deficit) for the year	(171)	(171)	-	-
Transfers to other reserves	-	(1,652)	-	1,652
Transfers from other reserves	-	1,040	-	(1,040)
<b>Balance at end of the financial year</b>	<b>440,480</b>	<b>148,777</b>	<b>284,869</b>	<b>6,834</b>

## Statement of Cash Flows

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	21,857	22,619	23,206	24,115	24,959
Statutory fees and fines	1,421	1,430	1,433	1,436	1,439
User fees	1,150	1,781	1,785	1,789	1,793
Grants - operating	6,953	6,648	6,482	6,320	6,162
Grants - capital	4,207	5,430	3,594	3,600	3,398
Contributions - monetary	293	452	295	295	295
Interest received	302	283	277	271	266
Other income	954	976	996	1,016	1,036
Net GST refund / payment	1,177	983	-	-	-
Net Trust funds and deposits	(92)	100	-	-	-
Employee costs	(14,280)	(12,858)	(16,864)	(17,412)	(18,021)
Materials and services	(15,504)	(16,818)	(11,721)	(11,984)	(12,284)
Other payments	(428)	(551)	(520)	(532)	(545)
<b>Net cash provided by/(used in) operating activities</b>	<b>8,010</b>	<b>10,475</b>	<b>8,963</b>	<b>8,914</b>	<b>8,498</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(19,655)	(18,754)	(13,715)	(11,706)	(9,426)
Proceeds from sale of property, infrastructure, plant and equipment	1,209	216	410	505	609
<b>Net cash provided by/ (used in) investing activities</b>	<b>(18,446)</b>	<b>(18,538)</b>	<b>(13,305)</b>	<b>(11,201)</b>	<b>(8,817)</b>
<b>Cash flows from financing activities</b>					
Finance costs	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(10,436)</b>	<b>(8,063)</b>	<b>(4,342)</b>	<b>(2,287)</b>	<b>(319)</b>
Cash and cash equivalents at the beginning of the financial year	41,282	30,846	22,783	18,441	16,154
<b>Cash and cash equivalents at the end of the financial year</b>	<b>30,846</b>	<b>22,783</b>	<b>18,441</b>	<b>16,154</b>	<b>15,835</b>

## Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual		2023/24	2024/25	2025/26
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		75	257	130	230	200
<b>Total land</b>		75	<b>257</b>	130	230	200
Buildings		1,039	1,418	385	778	1,360
<b>Total buildings</b>		1,039	<b>1,418</b>	385	778	1,360
<b>Total property</b>		1,114	<b>1,675</b>	515	1,008	1,560
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,504	1,020	780	1,075	1,115
Computers and telecommunications		302	480	446	205	200
Library books		94	100	100	100	100
<b>Total plant and equipment</b>		2,900	<b>1,600</b>	1,326	1,380	1,415
<b>Infrastructure</b>						
Roads		6,373	4,228	4,484	4,740	4,757
Bridges		3,792	540	1,819	1,030	510
Footpaths and cycleways		1,414	3,053	180	343	524
Drainage		800	30	-	-	-
Recreational, leisure and community facilities		1,685	2,678	225	265	225
Waste management		1,577	4,950	5,166	2,940	435
<b>Total infrastructure</b>		15,641	<b>15,479</b>	11,874	9,318	6,451
<b>Total capital works expenditure</b>	4.3.1	19,655	<b>18,754</b>	13,715	11,706	9,426
<b>Represented by:</b>						
New asset expenditure		1,766	3,730	130	180	250
Asset renewal expenditure		10,955	7,234	7,968	7,099	7,135
Asset expansion expenditure		556	3,520	4,436	2,575	75
Asset upgrade expenditure		6,378	4,270	1,181	1,852	1,966
<b>Total capital works expenditure</b>	4.3.1	19,655	<b>18,754</b>	13,715	11,706	9,426
<b>Funding sources represented by:</b>						
Grants		6,591	7,730	3,594	3,600	3,398
Contributions		1,018	438	370	450	506
Council cash		12,046	10,586	9,751	7,656	5,522
<b>Total capital works expenditure</b>	4.3.1	19,655	<b>18,754</b>	13,715	11,706	9,426

## Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	15,552	16,538	17,034	17,588	18,203
Employee costs - capital	593	446	459	473	487
<b>Total staff expenditure</b>	<b>16,145</b>	<b>16,984</b>	<b>17,493</b>	<b>18,061</b>	<b>18,690</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	152.6	160.5	160.5	160.5	160.5
<b>Total staff numbers</b>	<b>152.6</b>	<b>160.5</b>	<b>160.5</b>	<b>160.5</b>	<b>160.5</b>

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

Directorate	Budget 2022/23 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Executive Team	920	920	-	-	-
Assets and Development	8,240	7,158	1,082	-	51
Community Engagement	3,957	1,994	1,963	298	45
Corporate and Shared Services	3,026	1,988	1,038	-	-
<b>Total permanent staff expenditure</b>	<b>16,144</b>	<b>12,060</b>	<b>4,084</b>	<b>298</b>	<b>96</b>
Casuals, temporary and other expenditure	394				
Total employee costs - operating	16,538				
Total employee costs - capital	446				
<b>Total staff expenditure</b>	<b>16,984</b>				

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

Department	Budget 2022/23 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part time FTE		
Executive Team	4.0	4.0	0.0	0.0	0.0
Assets and Development	80.3	69.0	11.3	0.0	0.0
Community Engagement	38.7	18.0	20.7	0.0	0.0
Corporate and Shared Services	27.9	17.0	10.9	3.4	1.2
<b>Total permanent staff expenditure</b>	<b>150.9</b>	<b>108.0</b>	<b>42.9</b>	<b>3.4</b>	<b>1.2</b>
Casuals, temporary and other expenditure	4.6				
Capitalised labour costs	5.0				
<b>Total staff</b>	<b>160.5</b>				

## Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2025

	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000
<b>Executive</b>				
Permanent - Full time	920	948	978	1,014
Women	501	516	533	551
Men	419	432	445	461
<b>Total Executive</b>	<b>920</b>	<b>948</b>	<b>978</b>	<b>1,014</b>
<b>Assets and development</b>				
Permanent - Full time	7,158	7,373	7,612	7,879
Women	1,788	1,842	1,901	1,968
Men	5,370	5,531	5,711	5,911
Permanent - Part time	1,082	1,115	1,151	1,191
Women	658	678	700	724
Men	424	437	451	467
<b>Total Assets and development</b>	<b>8,240</b>	<b>8,487</b>	<b>8,763</b>	<b>9,070</b>
<b>Community engagement</b>				
Permanent - Full time	1,994	2,054	2,121	2,195
Women	1,463	1,507	1,556	1,610
Men	531	547	565	585
Permanent - Part time	1,963	2,022	2,088	2,160
Women	1,876	1,933	1,996	2,065
Men	87	89	92	95
<b>Total Community engagement</b>	<b>3,957</b>	<b>4,076</b>	<b>4,209</b>	<b>4,355</b>
<b>Corporate and shared services</b>				
Permanent - Full time	1,988	2,048	2,115	2,189
Women	1,145	1,179	1,218	1,260
Men	843	868	897	928
Permanent - Part time	1,038	1,070	1,105	1,144
Women	678	698	721	746
Men	361	372	384	397
<b>Total Corporate and shared services</b>	<b>3,026</b>	<b>3,117</b>	<b>3,220</b>	<b>3,333</b>
<b>Casuals, temporary and other expenditure</b>	<b>394</b>	<b>406</b>	<b>418</b>	<b>431</b>
<b>Total</b>	<b>16,538</b>	<b>17,034</b>	<b>17,588</b>	<b>18,203</b>
<b>Capitalised labour costs</b>	<b>446</b>	<b>459</b>	<b>473</b>	<b>487</b>
<b>Total staff expenditure</b>	<b>16,984</b>	<b>17,493</b>	<b>18,061</b>	<b>18,690</b>

	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE
<b>Executive</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	2.0	2.0	2.0	2.0
Men	2.0	2.0	2.0	2.0
<b>Assets and development</b>				
Permanent - Full time	69.0	69.0	69.0	69.0
Women	16.0	16.0	16.0	16.0
Men	53.0	53.0	53.0	53.0
Permanent - Part time	11.3	11.3	11.3	11.3
Women	7.0	7.0	7.0	7.0
Men	4.3	4.3	4.3	4.3
<b>Community Engagement</b>				
Permanent - Full time	18.0	18.0	18.0	18.0
Women	14.0	14.0	14.0	14.0
Men	4.0	4.0	4.0	4.0
Permanent - Part time	20.7	20.7	20.7	20.7
Women	19.7	19.7	19.7	19.7
Men	1.0	1.0	1.0	1.0
<b>Corporate and Shared Services</b>				
Permanent - Full time	17.0	17.0	17.0	17.0
Women	10.0	10.0	10.0	10.0
Men	7.0	7.0	7.0	7.0
Permanent - Part time	10.9	10.9	10.9	10.9
Women	7.9	7.9	7.9	7.9
Men	3.0	3.0	3.0	3.0
<b>Casuals and temporary staff</b>	4.6	4.6	4.6	4.6
<b>Capitalised labour</b>	5.0	5.0	5.0	5.0
<b>Total staff numbers</b>	<b>160.5</b>	<b>160.5</b>	<b>160.5</b>	<b>160.5</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

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

This will raise total rates and charges for 2022/23 to \$22.7M.

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

	Forecast		Change	
	Actual	Budget		
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
General rates*	14,904	15,346	442	2.96%
Municipal charge*	3,366	3,459	93	2.77%
Waste management charge	3,586	3,725	139	3.87%
Supplementary rates and rate adjustments	107	78	(29)	-27.08%
Revenue in lieu of rates	67	68	1	1.31%
<b>Total rates and charges</b>	<b>22,031</b>	<b>22,676</b>	<b>645</b>	<b>2.93%</b>

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

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

Type or class of land	2021/22	2022/23	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties	0.2658	0.2117	-20.35%
General rate for rateable commercial/industrial properties	0.3323	0.2647	-20.34%
General rate for rateable vacant land properties	0.3988	0.3176	-20.36%
General rate for rateable rural 1 properties	0.1861	0.1482	-20.37%
General rate for rateable rural 2 properties	0.2632	0.2096	-20.36%

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	2021/22	2022/23	Change
	\$'000	\$'000	
Residential	6,780	6,808	28 0.41%
Commercial / Industrial	843	825	-18 -2.14%
Vacant Land	658	693	35 5.32%
Rural 1	3,317	3,589	272 8.20%
Rural 2	3,306	3,431	125 3.78%
<b>Total amount to be raised by general rates</b>	<b>14,904</b>	<b>15,346</b>	<b>442 2.97%</b>
Annualised 2021/22 supplementary rate revenue	180		
	<b>15,084</b>	<b>15,346</b>	<b>262 1.74%</b>

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	2021/22	2022/23	Change
	Number	Number	
Residential	5,773	5,864	91 1.58%
Commercial / Industrial	440	448	8 1.82%
Vacant Land	736	730	-6 -0.82%
Rural 1	1,297	1,291	-6 -0.46%
Rural 2	1,827	1,834	7 0.38%
<b>Total number of assessments</b>	<b>10,073</b>	<b>10,167</b>	<b>94 0.93%</b>

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV). CIV is currently based on Stage 3 Valuation data and is subject to change.

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	2021/22	2022/23	Change
	\$'000	\$'000	
Residential	2,550,807	3,215,776	664,969 26.07%
Commercial / Industrial	253,843	311,746	57,903 22.81%
Vacant Land	165,055	218,343	53,288 32.28%
Rural 1	1,782,134	2,421,471	639,337 35.87%
Rural 2	1,256,124	1,636,929	380,805 30.32%
<b>Total value of land</b>	<b>6,007,963</b>	<b>7,804,265</b>	<b>1,796,302 29.90%</b>

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

Type of Charge	Per Rateable	Per Rateable	Change
	Property	Property	
	2021/22	2022/23	
	\$	\$	\$ %
Municipal	346.00	352.00	6 1.73%

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

Type of Charge	2021/22	2022/23	Change
	\$'000	\$'000	
Municipal	3,366	3,459	93 2.77%



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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2021/22	2022/23	\$	%
Kerbside Collection	395.80	<b>402.73</b>	6.93	<b>1.75%</b>
Recycling	121.00	<b>123.12</b>	2.12	<b>1.75%</b>
<b>Total</b>	<b>516.80</b>	<b>525.85</b>	<b>9.05</b>	<b>1.75%</b>

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Kerbside Collection	2,739	<b>2,841</b>	102	<b>3.74%</b>
Recycling	847	<b>884</b>	37	<b>4.37%</b>
<b>Total</b>	<b>3,586</b>	<b>3,725</b>	<b>139</b>	<b>3.89%</b>

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General Rates	14,904	<b>15,346</b>	442	<b>2.96%</b>
Municipal Charge	3,366	<b>3,459</b>	93	<b>2.77%</b>
Kerbside Collection and Recycling	3,586	<b>3,725</b>	139	<b>3.89%</b>
Agreement in lieu of rates (Power Station)	67	<b>68</b>	1	<b>1.31%</b>
Supplementary rates and charges	107	<b>78</b>	-29	<b>-27.08%</b>
<b>Total Rates and charges</b>	<b>22,030</b>	<b>22,676</b>	<b>646</b>	<b>2.93%</b>

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.

	2021/22	2022/23
	\$'000	\$'000
Total Rates	\$ 18,003	\$ 18,485
Number of rateable properties	10,073	10,167
Base Average Rates	\$ 1,787	\$ 1,818
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,814	\$ 1,850
Maximum General Rates and Municipal Charges Revenue	\$ 18,273	\$ 18,808
Budgeted General Rates and Municipal Charges Revenue	\$ 18,271	\$ 18,805

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 (2022/23: estimated \$125,000 and 2021/22: \$107,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes 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 0.002115 (0.2115 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.002642 (0.2642 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate); and
- A differential rate of 0.000148 (0.1480 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.002093 (0.2093 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.003171 (0.3171 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	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Building	451	456	5	1.11%
Community Safety	217	218	1	0.46%
Environmental Health	143	184	41	28.67%
Development Services	409	409	-	0.00%
Other	185	186	1	0.54%
<b>Total statutory fees and fines</b>	<b>1,405</b>	<b>1,453</b>	<b>48</b>	<b>3.42%</b>

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. Increase in Environmental Health fee income relates to increase in property development & the number of septic tank inspections.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Halls & Community Centres	10	10	0	0.00%
Saleyards fees	370	496	126	34.05%
Recreation Pools & leisure centres	19	19	0	0.00%
Waste - transfer stations & landfill fees	657	829	172	26.18%
Other	25	20	(5)	-20.00%
<b>Total user fees</b>	<b>1,081</b>	<b>1,374</b>	<b>293</b>	<b>27.10%</b>

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. 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 unless there was clear evidence of a need for a higher increase eg: statutory charges, cost recovery or benchmarking. Benchmarking was undertaken with neighbouring councils and fees have been adjusted where necessary to provide parity.

#### 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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
<b>Grants received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	10,968	10,072	(896)	-8%
State funded grants	2,790	4,306	1,516	54%
<b>Total grants received</b>	<b>13,758</b>	<b>14,378</b>	<b>620</b>	<b>5%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Aged and disability	57	30	(27)	-48%
Financial assistance grants	4,918	4,918	-	0%
Children services	850	850	-	0%
<b>Recurrent - State Government</b>				
Aged and disability	23	23	-	0%
Children services	309	309	-	0%
Environmental health	12	12	-	0%
Community Safety	37	37	-	0%
Libraries	163	163	-	0%
<b>Total recurrent grants</b>	<b>6,369</b>	<b>6,342</b>	<b>(27)</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Infrastructure services	60	-	(60)	-100%
<b>Non-recurrent - State Government</b>				
Children services	59	59	-	0%
Community development	54	-	(54)	-100%
Development services	45	51	6	13%
Economic development	319	-	(319)	-100%
Emergency management	60	60	-	0%
Environmental health	21	6	(15)	-73%
Environmental programs	36	36	-	0%
Infrastructure services	67	-	(67)	-100%
Youth services	79	96	17	22%
<b>Total non-recurrent grants</b>	<b>798</b>	<b>306</b>	<b>(492)</b>	<b>-62%</b>
<b>Total operating grants</b>	<b>7,167</b>	<b>6,648</b>	<b>(519)</b>	<b>-7%</b>

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,145	1,107	(37)	-3%
<b>Recurrent - State Government</b>				
Library Book stock	6	6	-	-
<b>Total recurrent grants</b>	<b>1,151</b>	<b>1,113</b>	<b>(37)</b>	<b>-3%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Infrastructure	3,938	3,167	(771)	-20%
<b>Non-recurrent - State Government</b>				
Buildings	792	1,050	258	33%
Heritage	100	1,100	1,000	1000%
Infrastructure	610	1,300	690	113%
<b>Total non-recurrent grants</b>	<b>5,440</b>	<b>6,617</b>	<b>1,177</b>	<b>22%</b>
<b>Total capital grants</b>	<b>6,591</b>	<b>7,730</b>	<b>1,139</b>	<b>17%</b>
<b>Total Grants</b>	<b>13,758</b>	<b>14,378</b>	<b>620</b>	<b>5%</b>

Note: 2021/22 Non-recurrent Operating Grants include Covid-19 related funding \$315k

#### 4.1.5 Contributions

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Monetary - operating	197	200	3	1.52%
Monetary - capital	96	252	156	162.50%
Non-monetary - Capital	600	600	0	0.00%
<b>Total contributions</b>	<b>893</b>	<b>1,052</b>	<b>160</b>	<b>17.87%</b>

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. The increase in capital contributions relates to a roads development project.

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			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	121	120	(1)	-0.83%
Interest on rates	163	173	10	6.13%
Rental	260	262	2	0.77%
Reimbursements	338	288	(50)	-14.79%
Other	269	337	68	25.28%
<b>Total other income</b>	<b>1,151</b>	<b>1,180</b>	<b>29</b>	<b>2.52%</b>

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. The reduction in reimbursements relates to a reduction in legal costs in collecting rates. The increase in other relates to the recognition value of volunteer services. Volunteer services has been low in previous years due to COVID-19. Council anticipates that volunteer services will return to more normal levels in 2022/23.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	13,973	14,702	729	5.22%
WorkCover	301	314	13	4.32%
Superannuation	1,278	1,522	244	19.09%
<b>Total employee costs</b>	<b>15,552</b>	<b>16,538</b>	<b>986</b>	<b>6.34%</b>

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. refer to Table 3.1 for further details of employment costs. Budgeted employee cost includes the 0.5% increase for compulsory employer superannuation increase effective from 1st July 2022. Council's Enterprise Agreement is currently under negotiation and the figures presented are estimated costs.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual			
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Consultants	290	309	19	6.55%
Contractors	9,248	7,719	(1,529)	-16.53%
Contributions	948	824	(124)	-13.08%
Information Technology	549	590	41	7.47%
Insurance	692	702	10	1.45%
Legal expenses	253	188	(65)	-25.69%
Materials	850	795	(55)	-6.47%
Utilities	499	480	(19)	-3.81%
<b>Total materials and services</b>	<b>13,329</b>	<b>11,607</b>	<b>(1,722)</b>	<b>-12.92%</b>

Materials and services include the purchase of consumables, payments to contractors for the provision of services and utility costs. The 2021/22 Forecast Actual includes carry forward expenditure from 2020/21 for projects such as IT/Digital Futures, weed control, plant, projects and maintenance programs.

#### 4.1.9 Depreciation and amortisation

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Property	1,994	2,029	35	1.76%
Plant & equipment	1,073	1,058	(15)	-1.40%
Infrastructure	4,874	4,958	84	1.72%
Intangible Assets	365	361	(4)	-1.10%
<b>Total depreciation and amortisation</b>	<b>8,306</b>	<b>8,406</b>	<b>100</b>	<b>1.20%</b>

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 Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Auditor remuneration	94	88	(6)	-6.38%
Councillor Allowances	229	276	47	20.52%
Other	66	136	70	106.06%
<b>Total other expenses</b>	<b>389</b>	<b>500</b>	<b>111</b>	<b>28.53%</b>

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. The 2022/23 budget reflects the new Councillor allowances as determined by the Victorian Independent Remuneration Tribunal and increase in recognition of volunteer services.



## **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 has the ability to meet its employee and supplier payments, as well as immediately commence its capital works program in 2022/23, rather than waiting for the receipt of rate funds which commences in October each year.

### 4.3 Capital works program

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

#### 4.3.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	1,114	1,675	561	50.36%
Plant and equipment	2,900	1,600	(1,300)	-44.83%
Infrastructure	15,641	15,479	(162)	-1.04%
<b>Total</b>	<b>19,655</b>	<b>18,754</b>	<b>(901)</b>	<b>-4.58%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Reserves \$'000
Property	1,675	340	720	615	-	477	175	713	310
Plant and equipment	1,600	360	1,240	-	-	6	216	943	435
Infrastructure	15,479	3,030	5,274	3,655	3,520	7,247	47	2,516	5,669
<b>Total</b>	<b>18,754</b>	<b>3,730</b>	<b>7,234</b>	<b>4,270</b>	<b>3,520</b>	<b>7,730</b>	<b>438</b>	<b>4,172</b>	<b>6,414</b>

### 4.3.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Street Tree Program - replacement &amp; improvements</i>	42	20	22			20		22	
<i>Farm Forestry Demonstration Project (Subject to feasibility assessment and viable business case)</i>	175	175					175		
<i>Soil contamination and remediation program development</i>	40		40					40	
<b>Total Land Improvements</b>	<b>257</b>	<b>195</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>175</b>	<b>62</b>	<b>-</b>
<b>Buildings</b>									
<i>Alexandra Council Chamber - DDA Compliance</i>	20			20				20	
<i>Alexandra Maternal &amp; Child Health internal fit out</i>	100		100					100	
<i>Alexandra Tennis Pavilion - replace entry door &amp; door jam.</i>	10		10					10	
<i>Alexandra Shire Hall - DDA compliance</i>	25			25				25	
<i>Eildon Tennis Pavilion - new air-conditioning installation and oven replacement</i>	18	10	8					18	
<i>Kinglake Early Learning Centre - security system</i>	10	10						10	
<i>Kinglake Memorial Reserve - Football Clubrooms Toilet upgrade</i>	35			35				35	
<i>Marysville Community Centre - door to medical centre (LRCI3)</i>	17			17		17			
<i>Strath Creek Hall - LED lighting upgrade</i>	8			8				8	
<i>Terrip Terrip Clubroom Rendering (LRCI3)</i>	30		30			30			
<i>Toolangi - CJ Dennis Hall - LED Lighting upgrade</i>	15			15				15	
<i>Yea Recreation Reserve Football Pavilion - upgrade (LRCI3)</i>	220		110	110		220			
<i>Yea Recreation Reserve Multi Purpose Clubroom - pergola roof renewal (LCRCI3)</i>	70		35	35		70			
<i>Yea Netball Clubrooms - plaster rendering &amp; painting</i>	50		50					50	
<i>Shire Wide Buildings - with solar panels - install fall arrest systems</i>	30	30						30	
<i>Shire Wide - Emergency Relief Centre generator requirements</i>	50			50				50	
<i>Shire Wide - park furniture &amp; minor infrastructure renewal</i>	75		75					75	
<i>Alexandra &amp; Thornton - water station installation ( GV Water)</i>	5	5						5	
<i>Eildon Shopping Centre - landscaping &amp; irrigation (LRCI3)</i>	60			60		60			

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Dove Cottage Alexandra - boundary fence replacement</i>	30		30					30	
<i>Pheasant Creek - locality &amp; interpretive signage (LRCI3)</i>	60	60				60			
<i>Tourism Signage - renewal aging &amp; out of date signage</i>	25		25					25	
<i>Public Convenience - UGFM Alexandra</i>	75		75					75	
<i>Public Convenience - Beatles Block Marysville</i>	70		70					70	
<i>Yea Saleyards - Traffic Management Plan implementation</i>	30	30							30
<i>Yea Saleyards - fencing &amp; boom gates</i>	60			60					60
<i>Yea Saleyards - asphalt overlay existing seal</i>	200		20	180					200
<i>Yea Saleyards - spray seal existing roadways</i>	20		20						20
<b>Total Buildings</b>	<b>1,418</b>	<b>145</b>	<b>658</b>	<b>615</b>	<b>-</b>	<b>457</b>	<b>-</b>	<b>651</b>	<b>310</b>
<b>TOTAL PROPERTY</b>	<b>1,675</b>	<b>340</b>	<b>720</b>	<b>615</b>	<b>-</b>	<b>477</b>	<b>175</b>	<b>713</b>	<b>310</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Plant replacement</i>	845	360	485	-	-	-	121	289	435
<i>Fleet replacement</i>	175	-	175	-	-	-	95	80	-
<b>Total Plant, Machinery &amp; Equip.</b>	<b>1,020</b>	<b>360</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216</b>	<b>369</b>	<b>435</b>
<b>Computers and Telecommunications</b>									
<i>IT System - Renewal</i>	160	-	160	-	-	-	-	160	-
<i>Digital Futures Initiatives - Corporate System Replacement</i>	320	-	320	-	-	-	-	320	-
<b>Total Computers &amp; Telecomm.</b>	<b>480</b>	<b>-</b>	<b>480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480</b>	<b>-</b>
<b>Library books</b>									
<i>Library Bookstock</i>	100	-	100	-	-	6	-	94	-
<b>Total Library Books</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>94</b>	<b>-</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,600</b>	<b>360</b>	<b>1,240</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>216</b>	<b>943</b>	<b>435</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Gravel Roads - major maintenance</i>	400	-	400	-	-	-	-	400	-
<i>Gravel Roads - Resheeting</i>	1,050	-	1,050	-	-	901	-	149	-
<i>Gravel Roads - Sealing Program</i>	50	-	10	40	-	-	-	50	-
<i>Sealed Roads - Renewal &amp; Major Patching</i>	370	-	370	-	-	206	-	164	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Sealed Roads - Reseals</i>	<b>528</b>	-	528	-	-	-	-	528	-
<i>Sealed Roads - Shoulder resheeting</i>	<b>100</b>	-	100	-	-	-	-	100	-
<i>Skyline-Maintongoon-Sonnberg Rd - Stage 1</i>	<b>605</b>	-	60	545	-	500	42	63	-
<i>Traffic Treatments - Safer Road Assessments</i>	<b>75</b>	-	-	75	-	-	-	75	-
<i>Alexandra Commercial area - streetscape development</i>	<b>50</b>	-	35	15	-	-	-	50	-
<i>Kinglake Streetscape - completion of works (LRCI3)</i>	<b>150</b>	-	-	150	-	150	-	-	-
<i>Thornton Streetscape - design development</i>	<b>30</b>	-	-	30	-	-	-	30	-
<i>Alexandra Rotary Park Precinct - carpark lighting (LRCI3)</i>	<b>150</b>	-	-	-	150	150	-	-	-
<i>Alexandra EV Charger installation (LRCI3)</i>	<b>70</b>	70	-	-	-	70	-	-	-
<b>Total Roads</b>	<b>3,628</b>	<b>70</b>	<b>2,553</b>	<b>855</b>	<b>150</b>	<b>1,977</b>	<b>42</b>	<b>1,609</b>	<b>-</b>
<b>Bridges</b>									
<i>Bridge abutment repair - Middle Creek Yarck</i>	<b>70</b>	-	70	-	-	-	-	70	-
<i>Bridge abutment repair - Smiths Bridge Maintongoon</i>	<b>70</b>	-	70	-	-	-	-	70	-
<b>Total Bridges</b>	<b>140</b>	<b>-</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140</b>	<b>-</b>
<b>Footpaths and Cycleways</b>									
<i>Footpath renewal - Flowerdale Link Shared Pathway</i>	<b>197</b>	-	197	-	-	-	-	3	194
<i>Great Victorian Rail Trail - renewal &amp; markers</i>	<b>86</b>	5	81	-	-	-	-	86	-
<i>Footpath - extension - Falls Rd Marysville (LRCI3)</i>	<b>370</b>	-	-	-	370	370	-	-	-
<b>Total Footpaths &amp; Cycleways</b>	<b>653</b>	<b>5</b>	<b>278</b>	<b>-</b>	<b>370</b>	<b>370</b>	<b>-</b>	<b>89</b>	<b>194</b>
<b>Drainage</b>									
<i>Drainage - trouble spots - Ismay Wynd Buxton</i>	<b>30</b>	-	-	30	-	-	-	30	-
<b>Total Drainage</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Alexandra Youth Precinct - carpark Downey St. (LRCI3)</i>	170		42	128		170			
<i>Eildon Splash Park - completion (LRCI3)</i>	400	400				400			
<i>Kinglake Memorial Reserve - drainage upgrade</i>	100			100					100
<i>Thornton Recreation Reserve - netball courts repairs</i>	38		38				5	33	
<i>Yea Recreation Reserve - main site entry upgrade (LRCI3)</i>	80		40	40		80			
<i>Kinglake Memorial Reserve - concrete apron around tennis building</i>	90		90						90
<i>Alexandra Swimming Pool - repaint pool vessel, installation of irrigation system and shade sail replacement</i>	70	25	45					70	-
<i>Eildon Swimming Pool - resurface toddlers pool and irrigation installation upgrade</i>	110		50	60				110	
<i>Eildon Swimming Pool - kiosk renewal and truck bund compliance work</i>	115		50	65				115	
<i>Marysville Swimming Pool - resurface toddlers pool &amp; shade sail replacement</i>	90		90					90	
<i>Marysville Swimming Pool - toilet / change room and kiosk renewal</i>	130		130					130	
<i>Marysville Caravan Park - new swimming pool</i>	85	85							85
<i>Yea Swimming Pool - main vessel liner upgrade (LRCI3)</i>	300			300		300			-
<b>Total Recreational Facilities</b>	<b>1,778</b>	<b>510</b>	<b>575</b>	<b>693</b>	<b>-</b>	<b>950</b>	<b>5</b>	<b>548</b>	<b>275</b>
<b>Waste Management</b>									
<i>Landfill - cell construction</i>	3,000				3,000	-	-	-	3,000
<i>Landfill - evaporation &amp; solar pumps</i>	50			50		-	-	-	50
<i>Landfill - Kinglake closed landfill rehabilitation</i>	1,500		1,500			-	-	-	1,500
<i>Resource Recovery Centre - Eildon - Shed</i>	45	45				-	-	-	45
<i>Resource Recovery Centres - fencing &amp; hardstands</i>	40		28	12		-	-	-	40
<i>Resource Recovery Centres - upgrade bin bay gates</i>	65			65		-	-	-	65
<b>Total Waste Management</b>	<b>4,700</b>	<b>45</b>	<b>1,528</b>	<b>127</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,700</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>10,929</b>	<b>630</b>	<b>5,074</b>	<b>1,705</b>	<b>3,520</b>	<b>3,297</b>	<b>47</b>	<b>2,416</b>	<b>5,169</b>
<b>TOTAL CAPITAL WORKS</b>	<b>14,204</b>	<b>1,330</b>	<b>7,034</b>	<b>2,320</b>	<b>3,520</b>	<b>3,780</b>	<b>438</b>	<b>4,072</b>	<b>5,914</b>

#### 4.3.3 Works carried forward from the 2021/22 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
<i>Snobs Creek Road Widening</i>	600	-	-	600	-	300	-	-	300
<b>Bridges</b>									
<i>Bridge replacement - Yea Caravan Park</i>	400		200	200		200			200
<b>Footpaths and Cycleways</b>									
<i>GVRT Art Installations and Signage</i>	1,100	1,100				1,100			
<i>Blue Gums to Eildon Rail Trail</i>	1,300	1,300				1,300			
<b>Recreational, Leisure &amp; Community Facilities</b>									
<i>Alexandra Rotary Park &amp; Visitor Precinct</i>	900	-	-	900	-	800	-	100	-
<b>Waste Management</b>									
<i>Transfer Station Upgrades</i>	250	-	-	250	-	250	-	-	-
<b>TOTAL INFRASTRUCTURE</b>	<b>4,550</b>	<b>2,400</b>	<b>200</b>	<b>1,950</b>	<b>-</b>	<b>3,950</b>	<b>-</b>	<b>100</b>	<b>500</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22</b>	<b>4,550</b>	<b>2,400</b>	<b>200</b>	<b>1,950</b>	<b>-</b>	<b>3,950</b>	<b>-</b>	<b>100</b>	<b>500</b>

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

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Reserves \$'000
<b>Property</b>										
Land improvements	130	130	0	0	0	130	0	0	0	130
<b>Total Land</b>	<b>130</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>
Buildings	385	0	385	0	0	385	0	0	385	0
<b>Total Buildings</b>	<b>385</b>	<b>0</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>0</b>
<b>Total Property</b>	<b>515</b>	<b>130</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>515</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>130</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	780	0	780	0	0	780	0	370	410	0
Computers and telecommunications	446	0	446	0	0	446	0	0	446	0
Library books	100	0	100	0	0	100	6	0	94	0
<b>Total Plant and Equipment</b>	<b>1,326</b>	<b>0</b>	<b>1,326</b>	<b>0</b>	<b>0</b>	<b>1,326</b>	<b>6</b>	<b>370</b>	<b>950</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	4,484	0	3,315	1,169	0	4,484	2,549	0	1,935	0
Bridges	1,819	0	1,819	0	0	1,819	1,039	0	520	260
Footpaths and cycleways	180	0	180	0	0	180	0	0	180	0
Drainage	0	0	0	0	0	0	0	0	0	0
Recreational, leisure and community facilities	225	0	225	0	0	225	0	0	225	0
Waste management	5,166	0	718	12	4,436	5,166	0	0	0	5,166
<b>Total Infrastructure</b>	<b>11,874</b>	<b>0</b>	<b>6,257</b>	<b>1,181</b>	<b>4,436</b>	<b>11,874</b>	<b>3,588</b>	<b>0</b>	<b>2,860</b>	<b>5,426</b>
<b>Total Capital Works Expenditure</b>	<b>13,715</b>	<b>130</b>	<b>7,968</b>	<b>1,181</b>	<b>4,436</b>	<b>13,715</b>	<b>3,594</b>	<b>370</b>	<b>4,195</b>	<b>5,556</b>



2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Reserves \$'000
<b>Property</b>										
Land improvements	230	30	20	180	0	230	0	0	0	230
<b>Total Land</b>	<b>230</b>	<b>30</b>	<b>20</b>	<b>180</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>
Buildings	778	0	778	0	0	778	0	35	743	0
<b>Total Buildings</b>	<b>778</b>	<b>0</b>	<b>778</b>	<b>0</b>	<b>0</b>	<b>778</b>	<b>0</b>	<b>35</b>	<b>743</b>	<b>0</b>
<b>Total Property</b>	<b>1,008</b>	<b>30</b>	<b>798</b>	<b>180</b>	<b>0</b>	<b>1,008</b>	<b>0</b>	<b>35</b>	<b>743</b>	<b>230</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,075	0	1,075	0	0	1,075	0	415	505	155
Computers and telecommunications	205	0	205	0	0	205	0	0	205	0
Library books	100	0	100	0	0	100	6	0	94	0
<b>Total Plant and Equipment</b>	<b>1,380</b>	<b>0</b>	<b>1,380</b>	<b>0</b>	<b>0</b>	<b>1,380</b>	<b>6</b>	<b>415</b>	<b>804</b>	<b>155</b>
<b>Infrastructure</b>										
Roads	4,740	0	3,080	1,660	0	4,740	3,169	0	1,571	0
Bridges	1,030	0	1,030	0	0	1,030	425	0	605	0
Footpaths and cycleways	343	0	343	0	0	343	0	0	343	0
Drainage	0	0	0	0	0	0	0	0	0	0
Recreational, leisure and community facilities	265	0	265	0	0	265	0	0	265	0
Waste management	2,940	150	203	12	2,575	2,940	0	0	0	2,940
<b>Total Infrastructure</b>	<b>9,318</b>	<b>150</b>	<b>4,921</b>	<b>1,672</b>	<b>2,575</b>	<b>9,318</b>	<b>3,594</b>	<b>0</b>	<b>2,784</b>	<b>2,940</b>
<b>Total Capital Works Expenditure</b>	<b>11,706</b>	<b>180</b>	<b>7,099</b>	<b>1,852</b>	<b>2,575</b>	<b>11,706</b>	<b>3,600</b>	<b>450</b>	<b>4,331</b>	<b>3,325</b>

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Reserves \$'000
<b>Property</b>										
Land improvements	200	200	0	0	0	200	0	0	0	200
<b>Total Land</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
Buildings	1,360	0	1,310	50	0	1,360	120	0	1,215	25
<b>Total Buildings</b>	<b>1,360</b>	<b>0</b>	<b>1,310</b>	<b>50</b>	<b>0</b>	<b>1,360</b>	<b>120</b>	<b>0</b>	<b>1,215</b>	<b>25</b>
<b>Total Property</b>	<b>1,560</b>	<b>200</b>	<b>1,310</b>	<b>50</b>	<b>0</b>	<b>1,560</b>	<b>120</b>	<b>0</b>	<b>1,215</b>	<b>225</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,115	0	1,115	0	0	1,115	0	506	609	0
Computers and telecommunications	200	0	200	0	0	200	0	0	200	0
Library books	100	0	100	0	0	100	6	0	94	0
<b>Total Plant and Equipment</b>	<b>1,415</b>	<b>0</b>	<b>1,415</b>	<b>0</b>	<b>0</b>	<b>1,415</b>	<b>6</b>	<b>506</b>	<b>903</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	4,757	0	2,853	1,904	0	4,757	3,272	0	1,485	0
Bridges	510	0	510	0	0	510	0	0	130	380
Footpaths and cycleways	524	0	524	0	0	524	0	0	524	0
Drainage	0	0	0	0	0	0	0	0	0	0
Recreational, leisure and community facilities	225	0	225	0	0	225	0	0	225	0
Waste management	435	50	298	12	75	435	0	0	0	435
<b>Total Infrastructure</b>	<b>6,451</b>	<b>50</b>	<b>4,410</b>	<b>1,916</b>	<b>75</b>	<b>6,451</b>	<b>3,272</b>	<b>0</b>	<b>2,364</b>	<b>815</b>
<b>Total Capital Works Expenditure</b>	<b>9,426</b>	<b>250</b>	<b>7,135</b>	<b>1,966</b>	<b>75</b>	<b>9,426</b>	<b>3,398</b>	<b>506</b>	<b>4,482</b>	<b>1,040</b>

## 5. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Actual	Forecast	Budget	Projections		Trend	
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-16.8%	-12.6%	<b>-9.5%</b>	-9.4%	-9.3%	-9.8%	-
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	382.2%	362.9%	<b>378.7%</b>	315.4%	281.6%	275.5%	-
Unrestricted cash	Unrestricted cash / current liabilities	34.6%	226.1%	<b>149.6%</b>	137.7%	109.8%	109.3%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	0.0%	0.0%	<b>0.0%</b>	0.0%	0.0%	0.0%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.4%	0.0%	<b>0.0%</b>	0.0%	0.0%	0.0%	-
Indebtedness	Non-current liabilities / own source revenue	30.0%	30.5%	<b>29.3%</b>	27.0%	24.9%	22.9%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation (excluding amortisation)	79.7%	218.3%	<b>143.0%</b>	111.4%	106.5%	105.5%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	63.6%	66.0%	<b>67.0%</b>	67.3%	67.6%	68.3%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.4%	<b>0.3%</b>	0.3%	0.3%	0.3%	-
<b>Efficiency</b>								
Expenditure level	Total expenses/ no. of property assessments	\$4,032	\$3,730	<b>\$3,644</b>	\$3,696	\$3,758	\$3,831	o
Revenue level	Total rate revenue / no. of property assessments	\$2,163	\$2,187	<b>\$2,230</b>	\$2,274	\$2,325	\$2,382	o

Note: Rate Revenue includes revenue from general rates, municipal charges, service rates and service charges

### 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 and non-statutory nature which will be charged in respect to various goods and services provided during the 2022-23 year. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

**Council officers, under delegation from the CEO, may waive or amend certain fees where appropriate and under specific circumstances.**

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
<b>Administration Charges</b>							
Photocopy or print - A4 Black & White - single sided	Per copy	Taxable	0.30	0.30	0.00	0.0%	Non-statutory
Photocopy or print - A4 Black & White - double sided	Per double sided copy	Taxable	0.30	0.60	0.30	100.0%	Non-statutory
Photocopy or print - A4 Colour - single sided	Per copy	Taxable	1.00	1.00	0.00	0.0%	Non-statutory
Photocopy or print - A4 Colour - double sided	Per double sided copy	Taxable	1.00	2.00	1.00	100.0%	Non-statutory
Photocopy or print - A3 Black & White - single sided	Per copy	Taxable	1.30	1.30	0.00	0.0%	Non-statutory
Photocopy or print - A3 Black & White - double sided	Per double sided copy	Taxable	1.30	2.60	1.30	100.0%	Non-statutory
Photocopy or print - A3 Colour - single sided	Per copy	Taxable	2.00	2.00	0.00	0.0%	Non-statutory
Photocopy or print - A3 Colour - double sided	Per double sided copy	Taxable	2.00	4.00	2.00	100.0%	Non-statutory
Photocopy - AO B&W Photocopies	Per copy	Taxable	8.00	8.00	0.00	0.0%	Non-statutory
Photocopy - A1 B&W Photocopies	Per copy	Taxable	6.80	6.80	0.00	0.0%	Non-statutory
Photocopy - A2 B&W Photocopies	Per copy	Taxable	5.50	5.50	0.00	0.0%	Non-statutory
Photocopy - Planning Photo A3	Per side printed	Taxable	1.00	1.00	0.00	0.0%	Non-statutory
Freedom of Information Request - Statutory (Photocopy additional)	Per application	Exempt	30.10	30.10	0.00	0.0%	Statutory
Freedom of Information - Search Charges	1.5 fee units per hour	Exempt	1.5 fee units per hour	1.5 fee units per hour	0.00	0.0%	Statutory
Freedom of Information requests - Supervision Charges	1.5 fee units per hour	Exempt	1.5 fee units	1.5 fee units	0.00	0.0%	Statutory
Freedom of Information requests - B & W Photocopy (A4)	Per copy	Exempt	0.20	0.20	0.00	0.0%	Statutory
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per qtr hour or part there of	Exempt	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units	0.00	0.0%	Statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Freedom of Information - provision of a health information summary	Per qtr hour or part there of	Exempt	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units	0.00	0.0%	Statutory
<b>General - Rates etc.</b>							
Land Information Certificate Receipt	Per certificate	Exempt	27.40	27.40	0.00	0.0%	Statutory
Reprint of lost/misplaced Rates Notice	Per certificate	Taxable	5.00	5.00	0.00	0.0%	Non-statutory
<b>Streets &amp; Open Space</b>							
Road Closure Permit - Advertising costs	Per application	Taxable	101.00	101.00	0.00	0.0%	Non-statutory
<b>Development Services</b>							
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	Exempt	120.00	120.00	0.00	0.0%	Non-statutory
Works Maintenance Bonds (Refundable)		GST free	5% of Cost of works	5% of Cost of works	0.00	0.0%	Non-statutory
Checking Engineering Plans	Per application	Exempt	0.75% of value of works	0.75% of value of works	0.00	0.0%	Statutory
Supervision Fees of Works	Per application	Exempt	2.5% of value of works	2.5% of value of works	0.00	0.0%	Statutory
<b>Municipal Roads &lt;50kph</b>							
Major Works (A)	Per application	Exempt	353.20	353.20	0.00	0.0%	Statutory
Major Works (B)	Per application	Exempt	90.20	90.20	0.00	0.0%	Statutory
Minor Works (A)	Per application	Exempt	142.80	142.80	0.00	0.0%	Statutory
Minor Works (B)	Per application	Exempt	90.20	90.20	0.00	0.0%	Statutory
<b>Municipal Roads &gt;50kph</b>							
Major Works (A)	Per application	Exempt	649.30	649.30	0.00	0.0%	Statutory
Major Works (B)	Per application	Exempt	353.20	353.20	0.00	0.0%	Statutory
Minor Works (A)	Per application	Exempt	142.80	142.80	0.00	0.0%	Statutory
Minor Works (B)	Per application	Exempt	90.20	90.20	0.00	0.0%	Statutory
(A) On Roadway, shoulder or pathway							
(B) Not on Roadway, shoulder or pathway							
Driveway crossings and service connections are generally considered as minor works							
Asset Protection permit	Per application	Taxable	255.00	255.00	0.00	0.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22 Fee inc GST \$	2022/23 fee incl GST \$	Fee Increase (Decrease) \$	Fee Increase (Decrease) %	Basis of Fee
<b>Building</b>							
<b>Domestic Building Applications:</b>							
<b>Dwellings additions / alterations</b>							
Up to \$40,000	Per permit	Taxable	515.00	524.00	9.00	1.7%	Non-statutory
Up to \$170,000 in value (4 inspections)	Per permit	Taxable	925.00	940.00	15.00	1.6%	Non-statutory
Over \$170,000 in value (4 inspections)	Per permit	Taxable	\$cost/200 + gst	\$cost/200 + gst	0.00	0.0%	Non-statutory
<b>New Dwellings</b>							
Up to \$280,000	Per permit	Taxable	1545.00	1,570.00	25.00	1.6%	Non-statutory
Over \$280,000	Per permit	Taxable	\$cost/200+gst	\$cost/200+gst	0.00	0.0%	Non-statutory
e.g. cost of works new dwelling \$290,000 / 200 = \$1,450 + gst + \$121.90 Lodgement fee							
Shed / Carport / Verandas	Per permit	Taxable	525.00	534.00	9.00	1.7%	Non-statutory
Sheds over 50m2	Per permit	Taxable	710.00	720.00	10.00	1.4%	Non-statutory
Swimming Pools	Per permit	Taxable	710.00	720.00	10.00	1.4%	Non-statutory
Re-stumping	Per permit	Taxable	355.00	360.00	5.00	1.4%	Non-statutory
Underpinning	Per permit	Taxable	355.00	360.00	5.00	1.4%	Non-statutory
<b>Demolition Permits</b>							
- Dwellings	Per permit	Taxable	370.00	375.00	5.00	1.4%	Non-statutory
- Commercial / Industrial up to 200m2	Per permit	Taxable	720.00	730.00	10.00	1.4%	Non-statutory
Fences	Per permit	Taxable	288.00	292.00	4.00	1.4%	Non-statutory
<b>Commercial Building Applications:</b>							
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		Taxable	as per AIBS Guidelines 4(\$cost/2000+ Sqrt\$cost)	as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost)	0.00	0.0%	Non-statutory
Construction value \$100,000	Per application	Taxable	1611.40	1635.00	23.60	1.5%	Non-statutory
Construction value \$250,000	Per application	Taxable	2750.00	2790.00	40.00	1.5%	Non-statutory
<b>Building Commission's Operations Levy</b>							
Extension of Time	Per application	Taxable	218.00	221.00	3.00	1.4%	Non-statutory
Amendment to Permit / Variation to Plan (minimum fee)	Per application	Taxable	139.00	141.00	2.00	1.4%	Non-statutory
Inspection of dwelling - relocation (plus deposit \$50.00 )	Per application	Taxable	460.00	467.00	7.00	1.5%	Non-statutory
Inspection Fees - expired permits - final certificate required	Per application	Taxable	220.00	223.00	3.00	1.4%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Copy of Plans- (Dwellings)	Per set	Taxable	58.00	59.00	1.00	1.7%	Non-statutory
Copy of Plans- (Commercial/Industrial)	Per set	Taxable	89.00	90.00	1.00	1.1%	Non-statutory
Building Permit Search Fee	Per search	Taxable	79.00	80.00	1.00	1.3%	Non-statutory
Modification to siting requirements	Per application	Taxable	294.70	294.70	0.00	0.0%	Statutory
Application to build over easement	Per application	Taxable	294.70	294.70	0.00	0.0%	Statutory
Building Information Certificate	Per certificate	Taxable	47.90	47.90	0.00	0.0%	Statutory
Solicitor's Inquiries	Per inquiry	Taxable				0.0%	
Complex Property Inquiry - Commercial/Industrial	Per inquiry	Taxable	77.60	77.60	0.00	0.0%	Statutory
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	Taxable	123.70	123.70	0.00	0.0%	Statutory
Report and Consent to demolish	Per lodgement	Taxable				0.0%	Statutory
Fee for Building in a flood prone area	Per lodgement	Taxable	294.70	294.70	0.00	0.0%	Statutory
Swimming pool registration fee	Per lodgement	Taxable	32.30	32.30	0.00	0.0%	Statutory
Swimming pool construction information search	Per lodgement	Taxable	47.95	47.95	0.00	0.0%	Statutory
Lodgement of certificate of pool barrier compliance	Per lodgement	Taxable	20.70	20.70	0.00	0.0%	Statutory
Lodgement of certificate of pool barrier non compliance	Per lodgement	Taxable	390.75	390.75	0.00	0.0%	Statutory
Inspection of pool barrier for certificate of compliance	Per lodgement	Taxable	350.00	350.00	0.00	0.0%	Non-statutory
<b>Health</b>							
Septic Tank Fees domestic	Per permit	Exempt	734.70	734.70	0.00	0.0%	Statutory
Septic Tank Alteration	Per permit	Exempt	559.90	559.90	0.00	0.0%	Statutory
Septic Tank Fees commercial	Per permit	Exempt	734.70	734.70	0.00	0.0%	Statutory
Septic Tank Permit extension	Per permit	Exempt	155.00	155.00	0.00	0.0%	Statutory
<b>Food Premises Registration</b>							
Category 3	Per registration	Exempt	187.00	207.00	20.00	10.7%	Non-statutory
Category 3A - New Registration	Per registration	Exempt		247.00	247.00	%	Non-statutory
Category 2	Per registration	Exempt	335.00	400.00	65.00	19.4%	Non-statutory
Category 2 - New Registration	Per registration	Exempt		560.00	560.00		Non-statutory
Category 1	Per registration	Exempt	417.00	488.00	71.00	17.0%	Non-statutory
<b>Prescribed Accommodation Registration</b>							
NEW FEE STRUCTURE Level 1 - up to 40 beds	Per registration	Exempt	185.00	192.00	7.00	3.8%	Non-statutory
NEW FEE STRUCTURE Level 2 - 40 + beds	Per registration	Exempt	287.00	310.00	23.00	8.0%	Non-statutory
Hair Dressers Registration	Per registration	Exempt	182.50	220.00	37.50	20.5%	Non-statutory
Skin Penetration Registration	Per registration	Exempt	182.50	220.00	37.50	20.5%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Caravan Parks Registration - per site	Per site registration	Exempt	NA	NA		0.0%	
Business Registration Transfers - Health	Per transfer	Exempt	147.00	150.00	3.00	2.0%	Non-statutory
Inspections - Health	Per inspection	Exempt	149.00	151.00	2.00	1.3%	Non-statutory
Flu shots to external organisations	Per shot	Taxable	21.00	22.00	1.00	4.8%	Non-statutory
<b>Local Laws</b>							
<b>Animal Impound Fees (Pound release)</b>							
Dog	Per head	Exempt	150.00	153.00	3.00	2.0%	Non-statutory
Dog (Concession owner)	Per head	Exempt	75.00	76.50	1.50	2.0%	Non-statutory
Cat	Per head	Exempt	150.00	153.00	3.00	2.0%	Non-statutory
Cattle	Per head	Exempt	95.00	96.00	1.00	1.1%	Non-statutory
Goats & Pigs	Per head	Exempt	51.00	52.00	1.00	2.0%	Non-statutory
Horses	Per head	Exempt	95.00	96.00	1.00	1.1%	Non-statutory
Sheep	Per head	Exempt	25.50	26.00	0.50	2.0%	Non-statutory
Each additional animal	Per head	Exempt			0.00	0.0%	Non-statutory
Livestock Sustenance (per day)	Per head	Exempt	26.00	26.00	0.00	0.0%	Non-statutory
All other small animals (birds, poultry/ pocket pets)	Per head	Exempt	2.00	2.00	0.00	0.0%	Non-statutory
- Small animal sustenance (per day)	Per head	Exempt	2.00	2.00	0.00	0.0%	Non-statutory
Livestock transport	Flat rate	Taxable	265.00	269.00	4.00	1.5%	Non-statutory
Impounded vehicle release			as per costs incurred	as per costs incurred	0.00	0.0%	Non-statutory
<b>Animal Registrations</b>							
Dog Tag Replacement Fee	Per tag	Taxable	4.40	4.40	0.00	0.0%	Non-statutory
Cat Tag Replacement Fee	Per tag	Taxable	4.40	4.40	0.00	0.0%	Non-statutory
Dog/cat registration - not desexed	Per dog/cat	Exempt	136.00	138.00	2.00	1.5%	Non-statutory
Dog cat registration - not desexed (Concession)	Per dog/cat	Exempt	68.00	69.00	1.00	1.5%	Non-statutory
Dog/cat Registration - <b>Desexed</b>	Per dog/cat	Exempt	44.00	44.50	0.50	1.1%	Statutory
Dog/cat Registration - <b>Desexed</b> (Concession)	Per dog/cat	Exempt	22.00	22.00	0.00	0.0%	Statutory
Guide dog registration & re-registration	Per dog	Exempt	0.00	0.00	0.00	0.0%	Non-statutory
Restricted breeds/Declared Animals	Per animal	Exempt	260.00	264.00	4.00	1.5%	Non-statutory
Dog/cat discounted registration	Per dog/cat	Exempt	44.00	44.50	0.50	1.1%	Non-statutory
Dog/cat discounted registration - concession	Per dog/cat	Exempt	22.00	22.00	0.00	0.0%	Non-statutory
New dog/cat registration (after 1 January - pro rata)	Per dog/cat	Exempt	68.00	69.00	1.00	1.5%	Non-statutory



Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
New dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	Exempt	34.00	34.50	0.50	1.5%	Non-statutory
New Dog/cat Registration (after 1 January) - pro rata- <b>Desexed</b>	Per dog/cat	Exempt	22.00	24.00	2.00	9.1%	Non-statutory
New Dog/cat Registration (after 1 January) - pro rata- <b>Desexed</b> - Concession	Per dog/cat	Exempt	11.50	12.00	0.50	4.3%	Non-statutory
Foster Care animal registration		Exempt	5.00	5.00	0.00	0.0%	Non-statutory
Domestic Animal Business Registration / Renewal	Per Premises	Exempt	125.00	160.00	35.00	28.0%	Non-statutory
<b>Fire Prevention</b>							
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	Taxable	52.00	53.00	1.00	1.9%	Non-statutory
<b>Other</b>							
Non-compliance fee (Community Local law 2020)	Per offence	Exempt	50.00	51.00	1.00	2.0%	Non-statutory
<b>Local Law Permit Application Fees</b>							
Burn Permit application – less than 20m3			0.00	0.00	0.00	0.0%	Non-statutory
Burn permit application – 20m3 and over	Per application	Exempt	50.00	51.00	1.00	2.0%	Non-statutory
Permanent Shipping Container Application fee	per container	Exempt	400.00	406.00	6.00	1.5%	Non-statutory
Temporary Shipping Container Permit Application Fee	Per container	Exempt	600.00	610.00	10.00	1.7%	Non-statutory
Alfresco Dining/ Goods on footpath Application Fee	2 years - common expiry	Exempt	150.00	152.00	2.00	1.3%	Non-statutory
Extra Animal Application	per application	Exempt	50.00	70.00	20.00	40.0%	Non-statutory
Roadside grazing/ stock movement	per year	Exempt	50.00	51.00	1.00	2.0%	Non-statutory
A Frame Sign Application Fee	Per sign for 2 years (common expiry)	Exempt	68.00	70.00	2.00	2.9%	Non-statutory
<b>Planning Charges</b>							
<b>Advertising fee</b>							
Public notice in paper (to be inserted by Council)	Per notice	Taxable	170.00	173.00	3.00	1.8%	Non-statutory
Public notice on site (when erected for applicant)	Per notice	Taxable	79.00	150.00	71.00	89.9%	Non-statutory
Admin. Charge	Per notice	Taxable	40.00	50.00	10.00	25.0%	Non-statutory
<b>Satisfaction Matters</b>							
<b>Satisfaction matters - As prescribed in regulation</b>							
Assessing a Plantation Development Notice	Per assessment	Taxable	135.00	138.00	3.00	2.2%	Non-statutory
Assessing a Timber Harvesting Plan	Per assessment	Taxable	150.00	153.00	3.00	2.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
<b>Subdivision Certification Fees</b>							
Public Open Space Contributions		Exempt	5% of land value	5% of land value	0.00	0.0%	Statutory
Preparation of Engineering Plans By Council	Per set	Taxable	3.5 of works value	3.5 of works value	0.00	0.0%	Statutory
<b>Planning Fees (statutory)</b>							
House <\$10,000	Per application	Exempt	202.90	202.90	0.00	0.0%	Statutory
House \$10,000 - \$100,000	Per application	Exempt	638.80	638.80	0.00	0.0%	Statutory
House \$100,000 - \$500,000	Per application	Exempt	1,307.60	1,307.60	0.00	0.0%	Statutory
House \$500,000 - \$1,000,000	Per application	Exempt	1,412.80	1,412.80	0.00	0.0%	Statutory
House \$1,000,000 - \$2,000,000	Per application	Exempt	1,518.00	1,518.00	0.00	0.0%	Statutory
Vicsmart up to \$10,000	Per application	Exempt	202.90	202.90	0.00	0.0%	Statutory
Vicsmart over \$10,000	Per application	Exempt	435.90	435.90	0.00	0.0%	Statutory
Vicsmart subdivision	Per application	Exempt	202.90	202.90	0.00	0.0%	Statutory
Building works <\$100,000	Per application	Exempt	1,164.80	1,164.80	0.00	0.0%	Statutory
Building works \$100,001 - \$1,000,000	Per application	Exempt	1,570.60	1,570.60	0.00	0.0%	Statutory
Building works \$1,000,001 - \$5,000,000	Per application	Exempt	3,464.40	3,464.40	0.00	0.0%	Statutory
Building works \$5,000,000 - \$15,000,000	Per application	Exempt	8,830.10	8,830.10	0.00	0.0%	Statutory
subdivision 2 or more lots	Per application	Exempt	1,337.70	1,337.70	0.00	0.0%	Statutory
Change in use	Per application	Exempt	1,337.70	1,337.70	0.00	0.0%	Statutory
Liquor licence	Per application	Exempt	1,337.70	1,337.70	0.00	0.0%	Statutory
Boundary realignment	Per application	Exempt	1,337.70	1,337.70	0.00	0.0%	Statutory
Creation of easement	Per application	Exempt	1,337.70	1,337.70	0.00	0.0%	Statutory
<b>Section 173 Agreements</b>							
Administrative fee	per agreement	Taxable	430.00	668.80	238.80	55.5%	Statutory
Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors							
<b>Planning Permit / Consent Fees</b>							
Extension of time for Planning Permit & Consents - first extension	per application	Taxable	264.00	269.00	5.00	1.9%	Non-statutory
Extension of time for Planning Permit & Consents - second or more	per application	Taxable	464.00	473.00	9.00	1.9%	Non-statutory
Amendment of Endorsed Plan/s	Per amendment	Taxable	135.00	190.00	55.00	40.7%	Non-statutory
Planning Permit / Consent archive search fee	Per item	Taxable	78.00	80.00	2.00	2.6%	Non-statutory
Planning - Archive Search Fee	Per item	Taxable	78.00	80.00	2.00	2.6%	Non-statutory

<b>Fees &amp; Charges</b>	<b>Unit of Measure</b>	<b>GST Status</b>	<b>2021/22 Fee inc GST</b> \$	<b>2022/23 fee incl GST</b> \$	<b>Fee Increase (Decrease)</b> \$	<b>Fee Increase (Decrease)</b> %	<b>Basis of Fee</b>
<b>Planning Scheme Amendments</b>							
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							
<b>Administrative Fees</b>							
Fee for providing formal advice aerial photography		Taxable	\$75 residential, \$125 commercial	\$80 residential, \$130 commercial	5.00	0.07%	Non-statutory
<b>Planning Enforcement</b>							
Planning infringement notice - As prescribed in regulation		Exempt	908.70	908.70	0.00	0.0%	Statutory
<b>Community Wellbeing</b>							
<b>Children's Services</b>							
<b>Community Bus rental per day</b>							
- Not for Profit	Half day	Taxable	76.50	76.50	0.00	0.0%	Non-statutory
- Not for Profit	Full day	Taxable	124.00	124.00	0.00	0.0%	Non-statutory
- Disability Rate 1/2 Day Hire	Half day	Taxable				0.0%	
Disability rate -half day hire	Full day	Taxable	38.00	38.00	0.00	0.0%	Non-statutory
Refundable Bond		Exempt	100.00	100.00	0.00	0.0%	Non-statutory
<b>Swimming Pools</b>							
<b>Schools and private facility bookings</b>							
Swim clubs - no charge for lifeguards, facility hire only	Per Hour	Taxable	42.50	42.50	0.00	0.0%	Non-statutory
Small groups/programs: Must include minimum ONE MSC paid life guard All hire agreements include facility hire fee	Per hour	Taxable	72.50	72.50	0.00	0.0%	Non-statutory
Larger groups/events: Must include minimum TWO MSC paid life guards all hire agreements include facility hire fee	Per hour	Taxable	102.50	102.50	0.00	0.0%	Non-statutory

<b>Fees &amp; Charges</b>	<b>Unit of Measure</b>	<b>GST Status</b>	<b>2021/22 Fee inc GST</b>	<b>2022/23 fee incl GST</b>	<b>Fee Increase (Decrease)</b>	<b>Fee Increase (Decrease)</b>	<b>Basis of Fee</b>
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>	
<b>Public Hire Facilities</b>							
Public Liability Insurance - all facilities	Per hire	Taxable	35.00	35.00	0.00	0.0%	Non-statutory
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
<b>Alexandra - Council Chambers</b>							
Bond	Per rental period	Taxable	120.00	120.00	0.00	0.0%	Non-statutory
Commercial	Per 1/2 day	Taxable	70.00	70.00	0.00	0.0%	Non-statutory
Commercial	Per Full day	Taxable	140.00	140.00	0.00	0.0%	Non-statutory
<b>Alexandra Town Hall Charges</b>							
Bond	Per rental period	Taxable	235.00	235.00	0.00	0.0%	Non-statutory
Commercial	1/2 day	Taxable	125.00	125.00	0.00	0.0%	Non-statutory
Commercial	Full day	Taxable	250.00	250.00	0.00	0.0%	Non-statutory
Bond	Per rental period	Taxable	120.00	120.00	0.00	0.0%	Non-statutory
Non commercial	1/2 day	Taxable	60.00	60.00	0.00	0.0%	Non-statutory
Non commercial	Full day	Taxable	120.00	120.00	0.00	0.0%	Non-statutory
Bond - Piano hire	Per hire	Taxable	150.00	150.00	0.00	0.0%	Non-statutory
Piano Hire Fee	Per hire	Taxable	120.00	120.00	0.00	0.0%	Non-statutory
<b>Kinglake Community Centre</b>							
Bond	Per rental period	Taxable	250.00	250.00	0.00	0.0%	Non-statutory
Stadium Hire	Hourly rate	Taxable	31.00	31.00	0.00	0.0%	Non-statutory
Stadium Hire	Daily rate	Taxable	250.00	250.00	0.00	0.0%	Non-statutory
Stadium Hire	Weekend rate	Taxable	420.00	420.00	0.00	0.0%	Non-statutory
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	Taxable	31.00	31.00	0.00	0.0%	Non-statutory
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	Taxable	16.00	16.00	0.00	0.0%	Non-statutory
Lounge, Hall and Craft Room	Daily rate	Taxable	126.00	126.00	0.00	0.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Lounge, Hall and Craft Room	Weekend rate	Taxable	250.00	250.00	0.00	0.0%	Non-statutory
Foyer	Flat rate per function	Taxable	105.00	105.00	0.00	0.0%	Non-statutory
Servery	Flat rate per function	Taxable	52.00	52.00	0.00	0.0%	Non-statutory
Kitchen and Servery	Flat rate per function	Taxable	105.00	105.00	0.00	0.0%	Non-statutory
<b>Kinglake - Council meeting room &amp; kitchen</b>							
Bond	Per rental period	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Commercial	Per 1/2 day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Commercial	Per Full day	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Bond	Per rental period	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Non commercial	Per 1/2 day	Taxable	25.00	25.00	0.00	0.0%	Non-statutory
Non commercial	Per Full day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
<b>Thornton Hall</b>							
Bond	Per rental period	Taxable	245.00	245.00	0.00	0.0%	Non-statutory
Commercial (profit) casual hire	Hourly rate	Taxable	21.00	21.00	0.00	0.0%	Non-statutory
Community group (non-profit) casual hire	Hourly rate	Taxable	16.00	16.00	0.00	0.0%	Non-statutory
Commercial (profit) casual hire	Daily rate	Taxable	130.00	130.00	0.00	0.0%	Non-statutory
Community group (non-profit) casual hire	Daily rate	Taxable	105.00	105.00	0.00	0.0%	Non-statutory
Commercial (profit) casual hire	Weekend rate	Taxable	210.00	210.00	0.00	0.0%	Non-statutory
Community group (non-profit) casual hire	Weekend rate	Taxable	155.00	155.00	0.00	0.0%	Non-statutory
<b>Yea - Council Chambers, Supper Room &amp; kitchen</b>							
Bond	Per rental period	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Commercial hire	Per Full day	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Bond	Per rental period	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Non commercial hire	Per 1/2 day	Taxable	25.00	25.00	0.00	0.0%	Non-statutory
Non commercial hire	Per Full day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
<b>Yea Town Hall Hire</b>							

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
<i>Supper room &amp; kitchen only</i>							
Bond	Per rental period	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Commercial hire	Per Full day	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Bond	Per rental period	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
Non commercial hire	Per 1/2 day	Taxable	25.00	25.00	0.00	0.0%	Non-statutory
Non commercial hire	Per Full day	Taxable	50.00	50.00	0.00	0.0%	Non-statutory
<i>Whole facility</i>							
Bond - commercial	Per rental period	Taxable	235.00	235.00	0.00	0.0%	Non-statutory
Commercial hire	per hour	Taxable	90.00	90.00	0.00	0.0%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	270.00	270.00	0.00	0.0%	Non-statutory
Commercial hire	Per Full day	Taxable	540.00	540.00	0.00	0.0%	Non-statutory
Bond - non-commercial	Per rental period	Taxable	120.00	120.00	0.00	0.0%	Non-statutory
Non commercial hire	per hour	Taxable	45.00	45.00	0.00	0.0%	Non-statutory
Non commercial hire	1/2 day	Taxable	135.00	135.00	0.00	0.0%	Non-statutory
Non commercial hire	Full day	Taxable	270.00	270.00	0.00	0.0%	Non-statutory
<i>Hire of sound system and lighting box (separate charge)</i>							
Bond - commercial	Per hire	Taxable	1000.00	1000.00	0.00	0.0%	Non-statutory
Commercial hire	Per hire	Taxable	200.00	200.00	0.00	0.0%	Non-statutory
Bond - non-commercial	Per hire	Taxable	500.00	500.00	0.00	0.0%	Non-statutory
Non-commercial hire	Per hire	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
<b>Yea Railway Station - Goods Shed, including kitchen</b>	Per day	Taxable	100.00	100.00	0.00	0.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22 Fee inc GST \$	2022/23 fee incl GST \$	Fee Increase (Decrease) \$	Fee Increase (Decrease) %	Basis of Fee
<b>Library Services</b>							
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	Taxable	3.00	3.00	0.00	0.0%	Non-statutory
Murrindindi Library - Academic Library Loan Fees	Per item	Taxable	(\$3 + 16.50) Per item	(\$3 + 16.50) Per item	0.00	0.0%	Non-statutory
Murrindindi Library Overdue Fees (adult)			0.00	0.00	0.00	0.0%	Non-statutory
Murrindindi Library Overdue Fees (junior and teen)			0.00	0.00	0.00	0.0%	Non-statutory
Murrindindi Library Reimbursement Lost Item	Per Item	Taxable	book cost	book cost	0.00	0.0%	Non-statutory
Replacement Membership Cards	per Card	Taxable	2.50	2.50	0.00	0.0%	Non-statutory
Murrindindi Library - Laminating A4	Per sheet	Taxable		1.50	1.50		Non-statutory
Murrindindi Library - Laminating A3	Per sheet	Taxable		2.50	2.50		Non-statutory
<b>Saleyards</b>							
Yea Saleyard - Agent Fees	Per head	Taxable	0.50	1.25	0.75	150.0%	COM - AGM
Yea Saleyard - Cow & Calf Fee	Per unit	Taxable	14.30	14.30	0.00	0.0%	COM - AGM
Yea Saleyard - Weighed Cattle Fee	Per head	Taxable	12.55	13.20	0.65	5.2%	COM - AGM
Yea Saleyard - Non-Weighed Cattle Fee	Per head	Taxable	9.25	N/A	-9.25	-100.0%	COM - AGM
Yea Saleyard - Bulls (incl. \$2 weigh fee)	Per head	Taxable	17.00	20.00	3.00	17.6%	COM - AGM
Yea Saleyard - Scanning Fees	Per head	Taxable	2.55	2.86	0.31	12.2%	COM - AGM
Yea Saleyard - No Tag Fee	Per head	Taxable	35.00	40.00	5.00	14.3%	COM - AGM
Yea Saleyard - Non-reader Tag Fee	Per head	Taxable	11.00	15.00	4.00	36.4%	COM - AGM
Yea Saleyard - Non-Sale Day Fee (Private)	Per head	Taxable	1.20	N/A	-1.20	-100.0%	COM - AGM
Yea Saleyard - Non-Sale Day Fee (Local Agent)	Per annum	Taxable	600.00	N/A	-600.00	-100.0%	COM - AGM
Yea Saleyard - Non-Sale Day Fee (Non Local Agent)	Per annum	Taxable	600.00	2,000.00	1400.00	233.3%	COM - AGM
Yea Saleyard - Facility Hire Fee (Private)	Per Event	Taxable	By arrangement under delegation of CEO	By arrangement under delegation of CEO	0.00	0.0%	COM - AGM
Yea Saleyard - Hay Fees	Per Bale	Taxable	Cost plus \$1.00	Cost plus \$1.00	0.00	0.0%	COM - AGM
Yea Saleyard - Non-Sale Day Weigh Fee	Per callout	Taxable	Min 3hr callout \$330 Over 3 hrs \$150 per hr	Min 3hr callout \$330 Over 3 hrs \$150 per hr	0.00	0.0%	COM - AGM

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST \$	fee incl GST \$	Increase (Decrease) \$	Increase (Decrease) %	
<b>WASTE</b>							
<b>KERBSIDE COLLECTION SERVICE</b>							
<b>Commercial collection charges</b>							
Commercial garbage bin hire	per item per year	Taxable	12.00	12.00	0.00	0.0%	Non-statutory
Commercial garbage bin per lift	per item	Taxable	10.00	11.50	1.50	15.0%	Non-statutory
Commercial recycle bin hire	per item per year	Taxable	12.00	12.00	0.00	0.0%	Non-statutory
Commercial recycle bin per lift	per item	Taxable	7.00	7.00	0.00	0.0%	Non-statutory
<b>Event bin charges</b>							
Event bin top hire	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Garbage bin - supply and clear - 1st two bins (public event only) if recycling is included	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Recycle bin - clear and remove - 1st two bins (public event only)	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Garbage bin - supply and clear - bins in excess of two bins (all for private event)	per item	Taxable	18.00	21.60	3.60	20.0%	Non-statutory
Recycle bin - clear and remove - bins in excess of two bins (all for private event)	per item	Taxable	18.00	18.00	0.00	0.0%	Non-statutory
Special event - clearance only e.g. during event, or own bins	per item	Taxable	15.00	18.00	3.00	20.0%	Non-statutory
<b>WASTE DISPOSAL</b>							
<b>Waste direct to landfill (over weighbridge)</b>							
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	Taxable	234.37	275.00	40.63	17.3%	Non-statutory
Commercial/Business (Industrial) Waste - general	per tonne	Taxable	234.37	275.00	40.63	17.3%	Non-statutory
Residential/Municipal General Waste (direct to landfill)	per tonne	Taxable	187.40	219.88	32.49	17.3%	Non-statutory
Clean fill	per tonne	Taxable	76.76	135.75	58.99	76.9%	Non-statutory
Packaged non-friable asbestos (direct to landfill)	per tonne	Taxable	234.37	175.66	-58.71	-25.1%	Non-statutory
Minimum gate fee per invoice (account holders)	per invoice	Taxable	60.00	40.00	-20.00	-33.3%	Non-statutory



Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST \$	fee incl GST \$	Increase (Decrease) \$	Increase (Decrease) %	
Minimum gate fee per visit (casual users)	per load	Taxable		60.00	60.00		Non-statutory
Public Weighbridge fee	per item	Taxable	22.00	22.00	0.00	0.0%	Non-statutory
Account card replacement fee	per card	Taxable	33.00	35.00	2.00	6.1%	Non-statutory
Weekend tipping fee (tipping cost is additional)	per load	Taxable	150.00	150.00	0.00	0.0%	Non-statutory
<b>Resource Recovery Centre Gate Fees</b>							
<b><u>Shire Residents and Ratepayers</u></b>							
Commercial/Business (Industrial) Waste	per cubic metre	Taxable	100.00	100.00	0.00	0.0%	Non-statutory
Residential (Municipal) Waste – all kinds	per cubic metre	Taxable	40.00	50.00	10.00	25.0%	Non-statutory
Bagged household domestic waste up (max 100L / 0.1 m3)	max 0.1m3	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Car Tyre	each	Taxable	9.00	9.50	0.50	5.6%	Non-statutory
Motor Cycle Tyre	each	Taxable	4.50	4.90	0.40	8.9%	Non-statutory
4wd / Light truck tyre	each	Taxable	12.00	14.40	2.40	20.0%	Non-statutory
Truck Tyre	each	Taxable	20.00	22.90	2.90	14.5%	Non-statutory
Tractor Tyre < 1m diameter	each	Taxable	90.00	135.00	45.00	50.0%	Non-statutory
Tractor Tyre > 1m diameter	each	Taxable	220.00	270.00	50.00	22.7%	Non-statutory
Earthmover 0-1m diameter	each	Taxable	170.00	by negotiation			Non-statutory
Earthmover 1-1.5m diameter. Larger by negotiation based on contractor price list	each	Taxable	420.00		-420.00		Non-statutory
Any tyre that is dirty / contaminated or on the rim	each	Taxable	add 5 / 15 / 35	listed price x2		0.0%	Non-statutory
Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day	per cubic metre	Taxable	0.00	20.00	20.00		Non-statutory
Greenwaste Cuttings (domestic) beyond 3m3 per ratepayer per day	per cubic metre	Taxable	15.00	20.00	5.00	33.3%	Non-statutory
Greenwaste Cuttings exemption (domestic) - prior to fire season and following declared emergency events, as announced by Council	per cubic metre	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Greenwaste Cuttings (commercial)	per cubic metre	Taxable	15.00	20.00	5.00	33.3%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Comingled Recyclables (Commercial)	per cubic metre	Taxable	15.00	15.00	0.00	0.0%	Non-statutory
Comingled Recyclables (Residential)	per cubic metre	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Waste Motor Oil	per litre	Taxable	0.10c + \$1 per container	0.10c + \$1 per container	0.00	0.0%	Non-statutory
Domestic Gas Bottle - small	per bottle	Taxable	6.00	8.00	2.00	33.3%	Non-statutory
Domestic Gas Bottle - medium	per bottle	Taxable	8.00	10.00	2.00	25.0%	Non-statutory
Domestic Gas Bottle - large /acetylene	per bottle	Taxable	13.00	35.00	22.00	169.2%	Non-statutory
Chemical containers "DrumMuster" (triple rinsed)	Per container	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Chemical containers - non "DrumMuster" (triple rinsed)	Per container	Taxable	8.00	8.00	0.00	0.0%	Non-statutory
Mattress - single	per item	Taxable	25.00	27.00	2.00	8.0%	Non-statutory
Mattress -double	per item	Taxable	25.00	27.00	2.00	8.0%	Non-statutory
Couch per seat	per seat	Taxable	30.00	15.00	-15.00	-50.0%	Non-statutory
Couch - 2/3 seat	per item	Taxable			0.00	0.0%	Non-statutory
White Goods, except fridges	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Fridges	per item	Taxable	10.00	20.00	10.00	100.0%	Non-statutory
Car Batteries	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Scrap Steel	per m3	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
TVs, computers, peripherals	per item/screen	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
E-waste (other) <2kg	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
E-waste (other) >2kg	per item	Taxable	2.00	3.00	1.00	50.0%	Non-statutory
Fluorescent tube	per item	Taxable	1.00	1.00	0.00	0.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
<b>Transfer Station &amp; Tipping Fees</b>							
<b>Non - Shire Residents and Ratepayers</b>							
Commercial/Business (Industrial) Waste -	per cubic metre	Taxable	250.00	250.00	0.00	0.0%	Non-statutory
Residential (Municipal) Waste – all kinds - from outside the shire	per cubic metre	Taxable	100.00	125.00	25.00	25.0%	Non-statutory
Car Tyre	each	Taxable	18.00	19.00	1.00	5.6%	Non-statutory
Motor Cycle Tyre	each	Taxable	10.00	9.80	-0.20	-2.0%	Non-statutory
4wd / Light truck tyre	each	Taxable	24.00	28.80	4.80	20.0%	Non-statutory
Truck Tyre	each	Taxable	40.00	45.80	5.80	14.5%	Non-statutory
Super single truck tyre	each	Taxable	90.00	N/A	-90.00	-100.0%	Non-statutory
Tractor Tyre < / > 1m diameter	each	Taxable	180 / 440	180 / 440	#VALUE!	0.0%	Non-statutory
Tractor Tyre < 1m diameter	each	Taxable	180.00	180.00	0.00	0.0%	Non-statutory
Tractor Tyre > 1m diameter	each	Taxable	440.00	440.00	0.00	0.0%	Non-statutory
Earthmover 0-1m diameter.Larger at quoted price from recycling contractor.	each	Taxable	340.00	based on contractor price at time			Non-statutory
Earthmover 1-1.5m diameter	each	Taxable	840.00		-840.00	-100.0%	Non-statutory
Car / 4WD / Truck tyre on rim or dirty	each	Taxable	add 10 / 30 / 70	listed price x2			Non-statutory
Greenwaste Cuttings (domestic)		Taxable		40.00	40.00		Non-statutory
Greenwaste Cuttings (commercial)	per cubic metre	Taxable	30.00	40.00	10.00	33.3%	Non-statutory
Comingled Recyclables (Commercial)	per cubic metre	Taxable	30.00	30.00	0.00	0.0%	Non-statutory
Comingled Recyclables (Residential)	per cubic metre	Taxable	15.00	15.00	0.00	0.0%	Non-statutory
Waste Motor Oil	per litre	Taxable	0.10c + \$1 per container	0.10c + \$1 per container	0.00	0.0%	Non-statutory
Domestic Gas Bottle - small	per bottle	Taxable	6.00	16.00	10.00	166.7%	Non-statutory
Domestic Gas Bottle - medium	per bottle	Taxable	8.00	20.00	12.00	150.0%	Non-statutory

Fees & Charges	Unit of Measure	GST Status	2021/22	2022/23	Fee	Fee	Basis of Fee
			Fee inc GST	fee incl GST	Increase (Decrease)	Increase (Decrease)	
			\$	\$	\$	%	
Domestic Gas Bottle - large /acetylene	per bottle	Taxable	13.00	70.00	57.00	438.5%	Non-statutory
Chemical containers "DrumMuster" (triple rinsed)	Per container	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Chemical containers - non "DrumMuster" (triple rinsed)	Per container	Taxable	8.00	8.00	0.00	0.0%	Non-statutory
Mattress - single	per item	Taxable	50.00	54.00	4.00	8.0%	Non-statutory
Mattress -double	per item	Taxable	50.00	54.00	4.00	8.0%	Non-statutory
Couch per seat	per seat	Taxable	60.00	30.00	-30.00	-50.0%	Non-statutory
White Goods, except fridges	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Fridges	per item	Taxable	10.00	40.00	30.00	300.0%	Non-statutory
Car Batteries	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Scrap Steel	per m3	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
TVs, computers, peripherals	per item/screen	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
E-waste (other) <2kg	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
E-waste (other) >2kg	per item	Taxable	2.00	6.00	4.00	200.0%	Non-statutory
Fluorescent tube	per item	Taxable	2.00	2.00	0.00	0.0%	Non-statutory