

ANNUAL BUDGET 2023/24



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Mayor's Introduction

The 2023/24 Murrindindi Shire Council Budget (the Budget) outlines the broad range of services provided by Council from children and youth services to road construction, actions to keep our environment clean and providing recreational/leisure facilities plus so much more. It also details the funding that is required to deliver these services and maintain community infrastructure.

The expenditure budget totals \$55.2 million, with a \$39.3 million operational budget and a \$15.9 million capital works program. A great deal of work has been aimed at finding cost savings whilst maintaining services and this is reflected in the Budget.

Over the twelve months to the December 2022 quarter, the Consumer Price Index (CPI) rose 7.8%, resulting in higher inflation and cost pressures for households and businesses. Council is also subjected to the same cost pressures plus major increases of 10%-30% in the provision of materials for roads and buildings and contractor costs. Even so, the Budget limits the overall increase in rates collected during the past year to 3.5% in line with the Victorian Government's Fair Go Rates System. (Note: Changes in individual property rates will vary due to different changes in capital values and rating categories). The cost for kerbside garbage and recycling collection has increased by \$14.12 and \$4.33 respectively for 2023/24. Hardship and assistance options are available for ratepayers who are facing difficulties meeting their rates payments, including payment plans and waivers of interest and charges.

The October 2022 floods impacted the municipality greatly. Council is seeking funding to restore public assets damaged by the floods. Disaster Recovery Funding Arrangements (DRFA) grants are generally only available to rebuild or replace to the former standard. Council will need to seek alternative sources of funds such as additional grants or borrowings to ensure these assets are reinstated to a higher level of resilience to future events.

Council will allocate 18% of rates and charges revenue to renew Council's infrastructure and will continue to deliver critical infrastructure with a commitment of \$8.3 million through its Capital Works Program in 2023/24, excluding projects that are to be carried over from 2022/23 (\$7.6 million), totalling \$15.9 million.

This includes:

- constructing and upgrading roads, footpaths and cycleways
- renewing, upgrading and delivering new recreational facilities and parks
- improving waste management facilities
- renewing and upgrading of bridges and drainage

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Of the \$8.3 million in capital funding allocated, \$4.3 million will be sourced from council operations, \$4.2 million from external grants and contributions, \$6.7 million from reserve cash and investments, before any borrowings are considered.

To meet any unforeseen circumstances, and as required under the Local Government Act 2020, Section 104, Council is declaring an interest in the potential to borrow to assist with funding of Capital Works projects not currently identified within the program for the 2023/24 financial year. If the borrowings are not required, none will be made.

Despite the financial challenges ahead, Council is determined to maintain its services, while working within the rate cap. This has meant that choices have had to be made, because not everything within the Council Plan 2021-25 can be achieved.

Council looks forward to implementing the initiatives and services funded by this Budget for 2023/24.

Cr John Walsh

Mayor

Murrindindi Shire Council

Budget Highlights

Operating Budget

The Budget contains several important operational projects that 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

Under each of the five strategic directions, the Budget will deliver:

Resilient Communities

- \$30,000 to support community's recreation enjoyment and safety through oval maintenance
- \$30,000 to support implementation of Council's Reconciliation Action Plan
- \$10,000 to support public health and wellbeing initiatives, including community mental health first aid training, active footpaths project, vaping awareness and women in sport initiative
- \$17,000 in funding extra resources to support meeting Council's statutory obligations under the Child Wellbeing and Safety Act 2005

Beautiful Townships and Rural Settings

- \$202,000 to improve Council's responsiveness to Community requests through a combined Rapid Road and Tree Maintenance Response Team
- \$150,000, an increase in allocation of funds for road material to improve unsealed road maintenance and address service standards
- Further, extra funds have been allocated in the Capital Works Program for tree planting across our towns

Growth and Opportunity

- \$10,800 to implement SpendMapp, an online economic analysis tool to support the implementation and evaluation of economic development strategies
- \$20,000 to conduct a feasibility assessment for developing vacant Council owned land to support housing affordability and availability.

Our Protected Environment

- \$35,000 to progress Council's carbon offsetting project at Flat Lead Road, Yea
- Further initiatives are included in the Capital Works Program (below), including:
 - Climate Change Action Plan implementation
 - continue work on capping and rehabilitation of Council's landfill sites to mitigate greenhouse gas emissions.

Transparency, Inclusion and Accountability

- \$20,000 to strengthen Council's cyber security.
- \$20,000 to improve Council's internet connectivity.
- \$10,000 to implement the Office of the Victorian Information Commissioner (OVIC) Protected Data Security Plan, year 3 actions.
- \$50,000 to upgrade Council's website as part of the Communications and Social Media Strategy.
- \$10,000 towards the implementation of social media archiving software as part of the Communications and Social Media Strategy.

Capital Works Program

- \$3.7 million towards roads, footpaths and cycleways including:
 - \$2.9 million to fund the resheeting and resealing programs
 - \$200,000 for flood recovery works.
- \$ 370,000 towards bridges (in addition to flood recovery projects), including \$170,000 for the Smiths Bridge, Maintongoon stage 2 replacement.
- \$410,000 towards the building renewal program, including:
 - \$120,000 to renew the Rotary Park toilet block in Alexandra
 - \$115,000 from the Yea Saleyards reserve to fund a water tank and septic tank upgrade and additional toilets.
- \$2 million towards recreational facilities, including \$1.8 million to contribute to the Eildon Reserves Redevelopment project.
- \$240,000 for waste management (funded from reserves) at Alexandra, Marysville and Flowerdale.
- \$200,000 on drainage in Buxton, Yea and Alexandra.
- \$120,000 towards Council's Street Tree program.
- \$1.1 million towards plant and equipment, including an environmental initiative at the Operations Centre to install a fleet and plant charging station, renewal of plant and fleet, IT equipment and library books.
- \$7.6 million in capital works projects carried forward from the 2023/24 Capital Budget.

In addition, funding of \$1million has been received for the Local Roads and Community Infrastructure Round 4 program to fund infrastructure projects, yet to be determined.

These projects are just a snapshot of what we will be delivering in 2023/24 and we encourage you to view our full Capital Works Program. Refer to Sections 4.4 to 4.6 of the Budget document, to find out what local projects are happening near you.

Financial Snapshot

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000
Total Income	\$46,844	\$40,532
Total Expenditure	\$39,700	\$39,362
Comprehensive Operating Surplus	\$ 7,144	\$ 1,170
Underlying operating surplus	(\$ 3,341)	(\$3,102)
Capital Works Program	\$20,032	\$15,953
Cash Balance @ 30 June	\$33,212	\$28,927
Reserves Balance @ 30 June	\$15,537	\$12,560
Grants held in advance Balance @ 30 June	\$1,390	\$2,000

Budget Assumptions (percentage increase)

	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28
Rates & charges	3.50%	3.50%	3.00%	2.00%	2.00%
Statutory fees and fines	3.50%	3.50%	3.00%	2.00%	2.00%
User fees	3.50%	3.50%	3.00%	2.00%	2.00%
Grant operating - recurrent	1.50%	1.50%	1.50%	1.50%	1.50%
Grant operating - non recurrent	1.50%	1.50%	1.50%	1.50%	1.50%
Employee costs	2.31%	2.60%	2.30%	2.00%	2.00%
Materials and services*	1.00%	2.00%	1.00%	1.00%	1.00%
Other expenses	1.00%	1.00%	1.00%	1.00%	1.00%

* contracted costs where known

Executive Summary

The Budget aims to maintain financial sustainability while continuing to provide services and deliver on Strategic Plan activities and the Capital Works Program.

Council's budgeted operating result for 2023/24 is \$1.1 million surplus, a reduction of \$6 million from the forecast 2022/23 end of year result. This is mainly due to the reduction in capital income budgeted to undertake the capital works program. An increase in employee expenditure is offset by a reduction in materials and services. This is due to vacancies in 2022/23 being filled by external contracted personnel which is reported as materials and services. The 2023/24 employee budget includes these vacancies, increase in superannuation from 10.5% to 11% and enterprise agreement increases.

Council's budgeted balance sheet position is healthy with:

- net assets (net worth) to increase by \$2m to \$469.8 during 2023/24 as Council completes the scheduled capital works program, and recognises additional assets
- working capital to decrease from 440% to 358% due to the completion of Council's capital works program; well above the optimal level.

However, the underlying result will worsen by 0.6% to a 8.6% deficit due to the increase in operating expenditure compared to operating revenue.

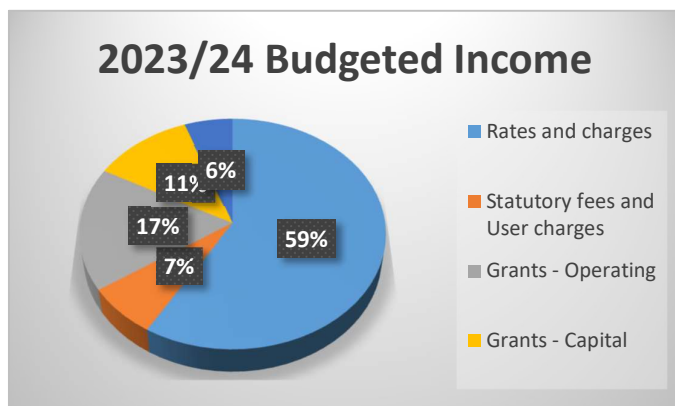
Council continues to fund its operating budget and capital works program from rates and grants revenue. Council currently carries \$0 debt.

Over the coming years we will continue our work to ensure we remain financially sustainable in a rate capped environment with rising costs. Key statistical information is provided below comparing the 2022/23 Budget to 2023/24 Budget.

Income

Council's main source of income is from rates and charges (59%). Statutory fees and user charges relate to the fees and charges schedule attached to this Budget document. Fees and charges are also available on Council's website. Operating grants are predominately government grants to support Council's operating activities. Council requests specific funding by submitting applications to support project activities. Capital grants, including Roads to Recovery and LRCI fund the capital works program.

The following chart shows Council's income sources:



Rates and Charges

Total revenue from rates and charges is projected to be \$23.7m, which incorporates an average rate increase of 3.50%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian councils and was guided by the forecast CPI of 4.00%. The Victorian Government set the rate cap 0.5 per cent below the forecast CPI taking into account cost of living pressures facing rate payers. Council has not elected to apply to the Essential Services Commission (ESC) for a variation.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 3.50% average increase due to property revaluations. Rate increases are impacted by the capped rate increase (3.50%) and the valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property valuation increased in value by more than the average valuation for the Shire, your rates will increase by more than 3.50%. If your property valuation increased by less than the average, your rates will increase by less than 3.50% and may in fact reduce from the previous year. Refer to Section 4.1 for further information on rates and valuations.

Financial Position

The financial position is measured by key indicators:

- Net assets – the value of Council’s total assets after deducting Council’s total liabilities. It is an indicator of Council’s value or health, also known as equity. A higher net assets value indicates a healthier business financially.
- Working capital - an indicator of Council’s ability to meet its financial obligations as and when they fall due. This indicator shows the proportion of current liabilities to current assets. It is calculated by dividing current assets by current liabilities and is shown as a percentage.
- Underlying result - an indicator of whether the Council can continue to provide core services and meet its objectives. This measure differs from the operating result as it excludes capital income. Capital income is used to fund capital works; this expenditure is not reported in the income statement, rather this expenditure is capitalised as assets and represented in the balance sheet. Improvement in the underlying result is expected, although continued losses will mean there is a increasing reliance on Council's cash reserves or an increase in the need to undertake borrowing to maintain services.

Operating Result

The expected operating result for the 2023/24 year is a surplus of \$1.7 million, which is a decrease of \$6 million from the forecast end of year results for 2022/23. This is mainly due to the reduction in capital grants of \$5.5 million.

Financial Sustainability

This budget has been prepared for a four-year period ending 30 June 2027. The Budget is in turn set within the Financial Plan to assist Council to adopt its Budget within a longer-term financial framework. The key objective of the Financial Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives.

The adjusted underlying result, which is a measure of financial sustainability, shows some decline over the term of the Budget.

Council needs to continue to work with the community to:

- Review and prioritise the services that we provide
- Determine the level of service that can be afforded
- Determine which assets are required to undertake the prioritised services
- Determine any surplus assets that can be decommissioned or rationalised
- Determine where staffing resources may need to be realigned to deliver the shift in prioritised services.

This Budget has been developed through a rigorous process. More detailed information is available throughout this document.

Services

The net cost of services delivered to the community in the 2023-24 year is expected to be \$18.4 million. Further detail in relation to the operating cost of Council's services can be found in section 2 of this document.

The following chart shows how much budget is allocated to each broad service area:



Note: The above includes operating and capital expenditure, excluding Corporate/Governance and Depreciation costs.

Council will continue to work with the community over the coming years to align community priorities and expectations with Council's service delivery model. This needs to be set within a financially sustainable framework.

Cash and Investments

Cash and investments are expected to decrease by \$3 million during the year to \$28.9 million as at 30 June 2024. It is important to note the forecast cash balance at 30 June 2023 includes \$7.6 million held for completion of capital works carried forward into 2023/24.

Council must maintain a sufficient level of cash and investments to meet the day to day requirements of Council business. This ensures all accounts can be paid during times of low income. This target needs to be in addition to funds held for reserves, i.e. infrastructure, waste, developer contributions, trusts funds and the like. This ensures all reserves can be accessed at any time to fund the purpose of the reserve.

Capital Works

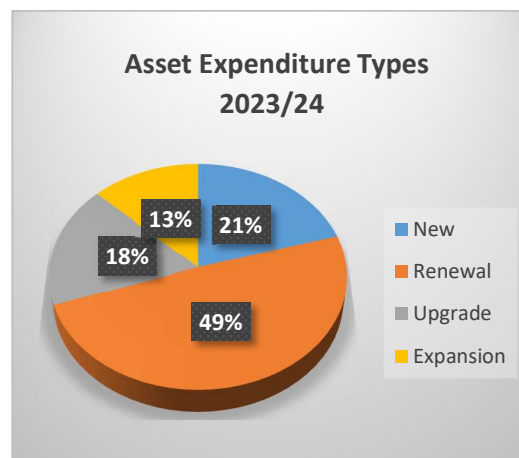
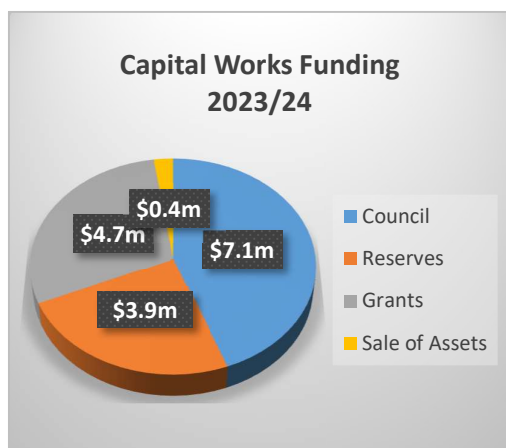
The 2023/24 Capital Works Program totalling \$15.9 million, includes \$7.6 million of projects carried forward from 2022/23, and is funded by:

- \$4.6 million in grants
- \$0.4 million in proceeds from sale of assets
- \$3.9 million from reserves
- \$7.0 million cash generated from operations.

The Capital Works Program includes:

- \$3.3 million in new assets
- \$7.8 million in asset renewal
- \$2 million in asset expansion
- \$2.8 million in asset upgrade.

The following charts show the Capital Works Budget funding and asset expenditure types:



The 2023/24 capital works projects are outlined in detail in section 4.5.

Council has received \$1 million in funding for Local Road (LRCI) Stage 4 projects. These projects, to be determined, are included in the 2024/25 capital works program.

Council has also budgeted for borrowings of \$1m to be drawn down if required to fund any unplanned urgent capital works.

External Influences

The four years represented within the Budget are 2023-24 through to 2026-27. In preparing the 2023-24 Budget, a number of external influences have been taken into consideration.

These are outlined below:

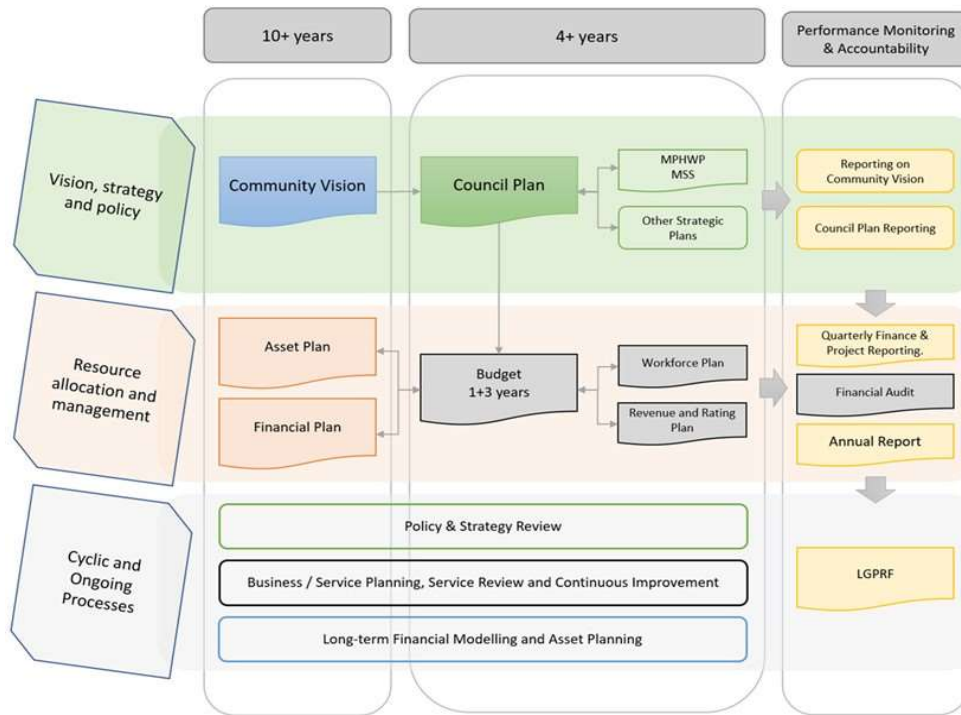
- Superannuation – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012-2013 financial year where Council was required to pay \$1.2M to top up its share of the Defined Benefits Scheme. The amount and timing of any liability are dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.
- Financial Assistance Grants – The largest source of government funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- Capital Grant Funding – Capital grant opportunities arise continually.
- Cost shifting - this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments do not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2023-24 has been set at 3.50%.
- Supplementary Rates – Supplementary rates are additional rates received after the Budget is adopted each year, for the part of the year when a property value increases in value (eg. due to improvements made or change in land class), or new residents become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the Shire / City / Rural City and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling, sorting and acceptance. EPA levies are not set by Council.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative Planning and Accountability Framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key Planning considerations

Service level planning

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

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 other's experiences, ideas and perspectives; we will embrace and appreciate diversity of 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.

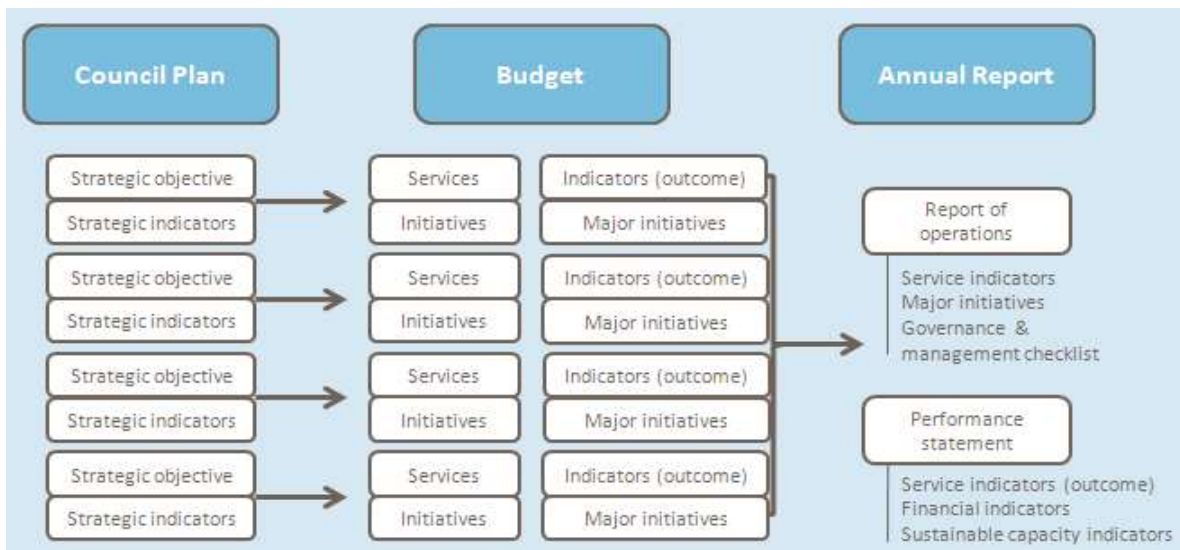
Our strategic objectives are:

- 1. Resilient Communities**
To ensure we are welcoming, inclusive, caring and connected.
- 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.
- 3. Growth and Opportunity**
To prioritise and promote a culture in which the economy, businesses and community can grow and thrive.
- 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.
- 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.

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



2.1 Strategic Objective 1 RESILIENT COMMUNITIES

To ensure we are welcoming, inclusive, caring and connected

Service		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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>	1,431	1,402	1,487
	<i>Rev</i>	1,119	1,002	1,134
	<i>NET</i>	312	400	353
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. Income is grant funding.	<i>Exp</i>	605	629	650
	<i>Rev</i>	178	176	179
	<i>NET</i>	427	453	471
Community Service Administration				
This includes the cost of management and general administration across all of Council's community services, Grants Officer and Community Grants Program.	<i>Exp</i>	293	378	408
	<i>Rev</i>	0	0	0
	<i>NET</i>	293	378	408
Community Development				
This service area provides the delivery of community transport, including the community bus and financial contribution to the Moving Murrindindi Service. 2023/24 Income includes grant funding for Free from Violence program and the Murrindindi Forestry Transition Plan	<i>Exp</i>	239	433	543
	<i>Rev</i>	83	133	383
	<i>NET</i>	156	300	160
Recreation, Aquatic and Youth				
This includes 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. Income includes Youth program grants.	<i>Exp</i>	587	780	667
	<i>Rev</i>	137	125	141
	<i>NET</i>	450	655	526
Community Engagement				
This area provides for the coordination of community engagement activities of Council and assists with the development of Community Plans.	<i>Exp</i>	406	407	434
	<i>Rev</i>	80	93	52
	<i>NET</i>	326	314	382

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

Major and Other Initiatives

1. Progress the Reconciliation Action Plan (RAP) for Council in consultation with Traditional Owners and local Aboriginal community groups, including finalising the implementation of stage 1 'Reflect'.
2. Collaborate with partners to deliver annual priorities from the Municipal Public Health and Wellbeing Plan, including:
 - Grow Well Dindi - active living and healthy eating focus
 - Goulburn Mental Health and Wellbeing Project
 - Free From Violence prevention project
 - Health promotion initiatives.
 - Targeted initiatives to focus on youth mental health and suicide prevention
3. Advocate for improved access to health and wellbeing services, including:
 - Local GPs
 - Family Violence
 - Public Transport
 - Aged and Disability
 - Maternal and Child Health (MCH)
 - Early Education and Child Care.
4. Advocate for funding to deliver key infrastructure and open space initiatives, as supported by the Recreation and Open Space Strategy, including:
 - Eildon swimming pool solar and shade upgrade
 - Yea Recreation Reserve cricket nets upgrade
 - Alexandra Leisure Centre development plan
 - Tracks and Trails strategic direction
 - Kinglake Memorial Reserve Oval upgrade.
5. Provide high quality Youth Service including:
 - Arts programs
 - Careers pathways
 - Community participation
 - Youth Leadership programs.
6. Provide high quality Children and Maternal Child Health Service programs, including:
 - Family Day Care
 - Immunisation and key ages and stages assessments
 - Supported Playgroups and Parent Early Education Partnership (PEEP)
 - Library programs.
7. Deliver the 2023/24 Grants and Contributions Program to support Council and community priorities.
8. Deliver activities that recognise and enhance the contribution of Murrindindi Shire volunteer groups.

Service Performance Outcome Indicators

Service	Indicator Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Target
<u>Libraries</u>	Participation	10%	10%	≥10%
Performance Measure	Library membership (Percentage of the population that are registered library members)			
Computation	[Number of registered library members / Population] x100			
<u>Aquatic Facilities</u>	Utilisation	1.8	1.8	≥1.8
Performance Measure	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)			
Computation	Number of visits to aquatic facilities / Population			
<u>Maternal and Child Health</u>	Participation	90%	90%	≥90%
Performance Measure	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)			
Computation	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100			
<u>Maternal and Child Health</u>	Participation	91%	91%	≥91%
Performance Measure	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)			
Computation	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100			

Strategic Objective 2.2

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

Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Building Control				
<p>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.</p> <p>The reduction in revenue relates to cadet grant funding and end of current contract for the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.</p>	<i>Exp</i>	494	477	510
	<i>Rev</i>	603	569	453
	<i>NET</i>	(109)	(92)	57
Community Safety				
<p>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.</p>	<i>Exp</i>	462	547	602
	<i>Rev</i>	203	217	228
	<i>NET</i>	259	330	374
Development Approvals				
<p>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.</p>	<i>Exp</i>	1,011	1,159	1,320
	<i>Rev</i>	552	469	479
	<i>NET</i>	459	690	841
Environmental Health				
<p>This service involves protecting the community's health and wellbeing by coordinating food safety support programs, septic tank permit administration and immunisation programs.</p>	<i>Exp</i>	474	499	423
	<i>Rev</i>	168	180	209
	<i>NET</i>	306	319	214
Infrastructure Maintenance				
<p>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. 2023/24 expenditure includes the establishment of a roads and tree maintenance rapid response team and additional road materials.</p>	<i>Exp</i>	5,055	4,955	5,758
	<i>Rev</i>	2,616	2,038	1,879
	<i>NET</i>	2,439	2,917	3,879

Description of services provided		2021/22	2022/23	2023/24
		Actual \$'000	Forecast \$'000	Budget \$'000
Parks, Gardens & Open Space Management				
This service provides planning, development and maintenance to our public open space, road reserves, street trees and parks. In addition, the capital works program includes \$120k for tree planting	<i>Exp</i>	1,588	1,977	1,993
	<i>Rev</i>	0	0	0
	<i>NET</i>	1,588	1,977	1,993

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

Major and Other Initiatives

- Deliver the priorities identified in the 2023/24 Capital Works Program, including:
 - Skate Park in Eildon
 - Senior Place Space in Eildon
 - Commence the Kinglake Village Streetscape Project.
- Improve unsealed road maintenance and service standards through:
 - a combined 'Rapid Road & Tree Maintenance Response Team' and additional road materials
 - Council's largest reseal and resheeting program to improve road conditions.
- Implement Year 2 actions of the Disability Discrimination Act 1992 Compliance Audit, including:
 - Complete DDA compliance work for the Alexandra Council Chambers
 - Complete DDA compliance works for the Alexandra Shire Hall.
- Commence the Alexandra Streetscape Project.
- Complete the Street Tree Replacement Program

Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Target
<u>Statutory Planning</u>	Service standard	75.7%	75.0%	≥75.0%
Performance Measure	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)			
Computation	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100			
<u>Roads</u>	Condition	97.9%	95.0%	≥95.0%
Performance Measure	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)			
Computation	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100			

Animal Management	Health and Safety	100%	100%	100%
Performance Measure	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)			
Computation	Number of successful animal management prosecutions / Total number of animal management prosecutions x100			
Food Safety	Health and Safety	100%	100%	100%
Performance Measure	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)			
Computation	[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 2.3

GROWTH AND OPPORTUNITY

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

Services		2021/22	2022/23	2023/24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Economic Development and Tourism				
This includes economic development activities and support to local visitor information centres, events and regional tourism marketing.	<i>Exp</i>	838	919	887
	<i>Rev</i>	0	0	0
	NET	838	919	887
Caravan Parks				
Council is the responsible authority for overseeing the management of the leases for the Yea and Marysville Caravan Parks.	<i>Exp</i>	10	42	41
	<i>Rev</i>	146	132	165
	NET	(136)	(90)	(124)
Business Development				
This service assists business investment and growth and facilitates access to local employment. Note: 2021/22 included the Eildon Floating Cities Project and the Outdoor Eating & Entertainment Package grant; 2021/22 includes the COVIDSafe Outdoor Activation Project and increased Business and Community Grants Program	<i>Exp</i>	456	477	218
	<i>Rev</i>	367	36	36
	NET	89	441	182
Saleyards				
This area covers the management and operations of the Yea Saleyards.	<i>Exp</i>	374	434	392
	<i>Rev</i>	542	517	500
	NET	(168)	(83)	(108)

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

Major and Other Initiatives

1. Conduct feasibility assessments for developing vacant Council-owned land to support the Social and Affordable Housing options
2. Implementation of SpendMap, an online economic development tool designed to implement and evaluate economic and development strategies.
3. Review of the Murrindindi Planning Scheme to enhance its efficiency and currency of local planning policies
4. Work with community and partners to implement the actions identified in the Eildon Pondage Master Plan, subject to external funding received.
5. Embed the Tourism and Events Strategy into the development of the Economic Development Strategy, including:
 - promotion of events, products and experiences
 - implementing plan for visitor services in key priority areas
 - Embed 'RV friendly' town principles into the development of the Economic Development Strategy

Strategic Objective 2.4

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

Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 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>Exp</i>	570	733	685
	<i>Rev</i>	64	41	36
	<i>NET</i>	506	692	649
Climate Change				
This service includes management of Council's climate change initiatives. Council is the auspice for the Goulburn Murray Climate Alliance	<i>Exp</i>	197	411	253
	<i>Rev</i>	208	167	183
	<i>NET</i>	(11)	244	70
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 can provide for future waste management works (i.e. future cell construction, rehabilitation requirements and management of landfills).	<i>Exp</i>	4,676	4,485	4,903
	<i>Rev</i>	4,643	4,961	5,023
	<i>NET</i>	33	(477)	(120)
Key: Exp means Expenditure, Rev means Revenue, NET means Net Cost (difference between revenue and expenditure)				

Major and other Initiatives

1. Implementation of Council's Climate Change Action Plan initiatives for 2023/24
2. Investigate use of the Council site at Flat Lead Road for carbon offsets and other regenerative opportunities
3. Develop roadside pest animal and weed management plan to mitigate the fire risk of invasive species and strengthen ecosystem resilience.
4. Conduct a review of planning requirements and controls for the catchment area north of Eildon.
5. Deliver the 2023/24 Waste Education Program aimed to minimise waste and increase recycling to reduce our environmental footprint.
6. Develop scope and initial research for Alexandra and Upper Goulburn flood study in partnership with Goulburn Broken Catchment Management Authority.

Service Performance Outcome Indicators

Service	Indicator Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Target
<u>Waste Management</u>	Waste diversion	33.8%	34.0%	≥34.0%
Performance Measure	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)			
Computation	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100			

Strategic Objective 2.5

TRANSPARENCY, INCLUSION AND ACCOUNTABILITY

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

Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Councillors				
This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events. Income relates to Council elections	<i>Exp</i>	346	375	363
	<i>Rev</i>	22	2	1
	NET	324	373	362
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>	1,302	1,334	1,400
	<i>Rev</i>	0	0	0
	NET	1,302	1,334	1,400
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>	608	606	664
	<i>Rev</i>	9	5	5
	NET	599	601	659
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 increased in 2022/23 due to an increase in interest rates.	<i>Exp</i>	1,245	1,101	1,108
	<i>Rev</i>	454	1,318	1,289
	NET	791	(217)	(181)
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: 2021/22 included the Working for Victoria grant funded program.	<i>Exp</i>	1,296	1,304	1,262
	<i>Rev</i>	285	179	167
	NET	1,011	1,125	1,095

Description of services provided		2021/22	2022/23	2023/24
		Actual	Forecast	Budget
		\$'000	\$'000	\$'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. 2021/22 lower expenditure due to vacancies.	<i>Exp</i>	452	633	678
	<i>Rev</i>	0	0	0
	<i>NET</i>	452	633	678
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>	1,226	1,358	1,335
	<i>Rev</i>	0	0	0
	<i>NET</i>	1,226	1,358	1,335
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>	985	1,018	1,060
	<i>Rev</i>	2	5	5
	<i>NET</i>	983	1,013	1,055
Emergency Management				
This is funding of Council's statutory emergency services obligations including the Municipal Emergency Management Plan. <i>Note: 2022/23 includes revenue and expenditure in relation to the October 2022 flood event.</i>	<i>Exp</i>	353	1,824	524
	<i>Rev</i>	120	1,532	220
	<i>NET</i>	233	292	304
Asset Planning and Management				
This unit strategically manages the capital works planning and renewal requirements of all of Council's \$450m worth of public assets.	<i>Exp</i>	1,300	1,140	1,225
	<i>Rev</i>	1,215	600	600
	<i>NET</i>	85	540	625

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

Major and Other Initiatives

1. Enhance the organisation's Information, Communications and Technology (ICT) capability and systems, including:
 - Implementation of the ICT Strategy Action Plan
 - Strengthen Council's Cyber Security
 - Upgrade Council's ICT Disaster Recovery (DR) System.
2. Implement a website upgrade as part of the Communications and Social Media Strategy.
3. Implement the actions identified in the Workforce Management Strategy and Gender Equality Action Plan
4. Implement the recommendations of the 2021 internal review and 2022 external review of our customer service systems and processes to improve our management of requests and feedback.
5. Develop of a business model to support increased utilisation of the Marysville Community Centre and its relationship to other facilities in town.
6. Continue the delivery of the Yea Saleyards 10-year Business Plan Year 2 action items including the investigation of options to address potential expansion.

Service Performance Outcome Indicators

Service	Indicator Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Target
<u>Governance</u>	Consultation and Engagement	54	55	≥56
Performance Measure	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)			
Computation	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement			

2.6 Reconciliation with 2023/24 budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Resilient Communities	2,300	4,189	1,889
Beautiful Townships and Rural Settings	7,328	10,606	3,248
Growth and Opportunity	837	1,538	701
Our Protected Environment	599	5,841	5,242
Transparency, Inclusion and Accountability	7,332	9,619	2,287
Total	18,426	31,793	13,367
<i>Expenses added in:</i>			
Depreciation (excluding plant & amortisation IT)	7,334		
Finance Costs	25		
Net (gain)/loss on disposal of property, infrastructure, plant & equip.	816		
<i>Deficit before funding sources</i>	26,601		
<u>Funding sources added in:</u>			
Rates & charges revenue (not including waste charges)	19,899		
Grants commission - operating grant (ex. local roads)	3,200		
Grants - capital	4,672		
<i>Total funding sources</i>	27,771		
Operating surplus/(deficit) for the year	1,170		

3. Financial Statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income / Revenue						
Rates and charges	4.1.1	22,767	23,753	24,845	25,899	26,740
Statutory fees and fines	4.1.2	1,327	1,398	1,447	1,491	1,520
User fees	4.1.3	1,560	1,457	1,449	1,492	1,522
Grants - Operating	4.1.4	8,262	6,991	7,096	7,202	7,310
Grants - Capital	4.1.4	10,254	4,672	9,429	1,792	5,070
Contributions - monetary	4.1.5	484	247	250	250	250
Contributions - non-monetary	4.1.5	600	600	600	600	600
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(596)	(600)	(600)	(600)	(600)
Other income	4.1.6	2,186	2,014	2,012	2,012	2,012
Total income / revenue		46,844	40,532	46,528	40,138	44,424
Expenses						
Employee costs	4.1.7	16,813	17,915	18,513	19,038	19,528
Materials and services	4.1.8	13,830	12,344	12,591	12,717	12,844
Depreciation and amortisation	4.1.9	8,558	8,605	8,920	8,621	8,733
Finance costs		-	25	50	50	50
Other expenses	4.1.12	499	473	478	483	488
Total expenses		39,700	39,362	40,552	40,909	41,643
Surplus/(deficit) for the year		7,144	1,170	5,976	(771)	2,781
Total comprehensive result		7,144	1,170	5,976	(771)	2,781

Balance Sheet

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		33,212	28,927	27,340	22,589	19,387
Trade and other receivables		3,804	4,014	3,821	3,926	4,010
Other financial assets		-	-			
Inventories		30	40	40	40	40
Prepayments		185	185	185	185	185
Non-current assets classified as held for sale		-	-	-	-	-
Accrued Income		35	150	150	150	150
Total current assets	4.2.1	37,266	33,316	31,536	26,890	23,772
Non-current assets						
Intangible assets		957	453	13	-	-
Property, infrastructure, plant & equipment		445,502	453,139	461,552	464,915	470,955
Trade and other receivables		1	1	1	1	1
Total non-current assets	4.2.1	446,460	453,593	461,566	464,916	470,956
Total assets		483,726	486,909	493,102	491,806	494,728
Liabilities						
Current liabilities						
Trade and other payables		2,330	2,350	2,668	2,243	2,484
Trust funds and deposits		1,357	1,269	1,269	1,269	1,269
Unearned income/revenue		1,390	2,000	2,000	2,000	2,000
Provisions		3,400	3,600	3,600	3,600	3,600
Interest-bearing liabilities	4.2.3	-	100	100	100	100
Total current liabilities	4.2.2	8,477	9,319	9,637	9,212	9,453
Non-current liabilities						
Provisions		7,630	7,900	7,900	7,900	7,900
Interest-bearing liabilities	4.2.3	-	900	800	700	600
Total non-current liabilities	4.2.2	7,630	8,800	8,700	8,600	8,500
Total liabilities		16,107	18,119	18,337	17,812	17,953
Net assets		467,619	469,790	474,765	473,994	476,775
Equity						
Accumulated surplus		144,167	148,315	154,291	153,520	156,302
Reserves		323,452	320,475	320,474	320,474	320,474
Total equity		467,619	469,790	474,765	473,994	476,776

Statement of Changes in Equity

For the four years ending 30 June 2027

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual				
Balance at beginning of the financial year	460,475	133,518	307,915	19,042
Surplus/(deficit) for the year	7,144	7,144	-	-
Transfers to other reserves	-	(1,687)	-	1,687
Transfers from other reserves	-	5,192	-	(5,192)
Balance at end of the financial year	467,619	144,167	307,915	15,537
2024 Budget				
Balance at beginning of the financial year	467,619	144,167	307,915	15,537
Surplus/(deficit) for the year	1,171	1,171	-	-
Transfers to other reserves	-	(1,027)	-	1,027
Transfers from other reserves	-	4,004	-	(4,004)
Balance at end of the financial year	468,790	148,315	307,915	12,560
2025				
Balance at beginning of the financial year	468,790	148,315	307,915	12,560
Surplus/(deficit) for the year	5,976	5,976	-	-
Transfers to other reserves	-	(979)	-	979
Transfers from other reserves	-	3,404	-	(3,404)
Balance at end of the financial year	474,766	156,716	307,915	10,135
2026				
Balance at beginning of the financial year	469,793	156,603	307,915	5,275
Surplus/(deficit) for the year	(771)	(771)	-	-
Transfers to other reserves	-	(1,008)	-	1,008
Transfers from other reserves	-	5,533	-	(5,533)
Balance at end of the financial year	473,996	160,471	307,915	5,610
2027				
Balance at beginning of the financial year	469,793	157,981	307,915	3,897
Surplus/(deficit) for the year	2,781	2,781	-	-
Transfers to other reserves	-	(1,038)	-	1,038
Transfers from other reserves	-	5,254	-	(5,254)
Balance at end of the financial year	476,777	167,468	307,915	1,394

Statement of Cash Flows

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	22,454	23,601	25,187	25,943	26,806
Statutory fees and fines	1,348	1,373	1,447	1,491	1,520
User fees	2,153	1,569	1,549	1,492	1,522
Grants - operating	8,095	6,991	7,096	7,202	7,310
Grants - capital	5,149	5,283	9,429	1,792	5,070
Contributions - monetary	484	247	250	250	250
Interest received	1,254	1,068	1,000	1,000	1,000
Other income	1,070	914	1,145	862	862
Net GST refund / payment	1,181	1,054	1,227	1,314	1,260
Net Trust funds and deposits	(338)	(88)	-	-	-
Employee costs	(17,371)	(17,745)	(18,513)	(19,038)	(19,528)
Materials and services	(15,089)	(13,294)	(13,500)	(14,456)	(13,863)
Other payments	(549)	(521)	(478)	(483)	(488)
Net cash provided by/(used in) operating activities 4.4.1	9,841	10,452	15,839	7,369	11,721
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(20,032)	(15,953)	(17,875)	(12,569)	(15,372)
Proceeds from sale of property, infrastructure, plant and equipment	603	216	599	599	599
Net cash provided by/ (used in) investing activities 4.4.2	(19,429)	(15,737)	(17,276)	(11,970)	(14,773)
Cash flows from financing activities					
Finance costs	-	-	(50)	(50)	(50)
Proceeds from borrowings	-	1,000	-	-	-
Repayment of borrowings	-	-	(100)	(100)	(100)
Net cash provided by/(used in) financing activities	-	1,000	(150)	(150)	(150)
Net increase/(decrease) in cash & cash equivalents 4.4.3	(9,588)	(4,285)	(1,587)	(4,751)	(3,202)
Cash and cash equivalents at the beginning of the financial year	42,800	33,212	28,927	27,340	22,589
Cash and cash equivalents at the end of the financial year	33,212	28,927	27,340	22,589	19,387

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast Actual	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		-	-	-	-	-
Land improvements		127	120	245	-	200
Total land		127	120	245	-	200
Buildings		1,084	833	703	960	1,303
Total buildings		1,084	833	703	960	1,303
Total property		1,211	953	948	960	1,503
Plant and equipment						
Plant, machinery and equipment		1,727	860	745	1,445	1,055
Computers and telecommunications		271	549	495	200	147
Library books		100	100	100	100	100
Total plant and equipment		2,098	1,509	1,340	1,745	1,302
Infrastructure						
Roads		4,492	4,592	8,148	2,654	5,323
Bridges		2,554	1,370	1,829	1,010	200
Footpaths and cycleways		4,108	84	495	302	1,485
Drainage		230	200	280	50	-
Recreational, leisure and community facilities		3,029	4,043	2,130	1,010	205
Carparks		-	-	-	-	300
Waste management		2,310	3,202	2,705	4,638	5,054
Total infrastructure		16,723	13,491	15,587	9,664	12,567
Total capital works expenditure	4.5.1	20,032	15,953	17,875	12,569	15,372
Represented by:						
New asset expenditure		2,970	3,352	5,795	1,510	700
Asset renewal expenditure		8,094	7,679	8,407	6,986	8,163
Asset expansion expenditure		2,262	2,052	1,675	130	4,857
Asset upgrade expenditure		6,706	2,870	1,998	3,943	1,652
Total capital works expenditure	4.5.1	20,032	15,953	17,875	12,569	15,372
Funding sources represented by:						
Grants		10,254	4,672	9,429	1,792	5,069
Council cash		9,778	11,281	8,446	10,777	10,303
Total capital works expenditure	4.5.1	20,032	15,953	17,875	12,569	15,372

Summary of Budgeted Human Resources Expenditure

For the four years ended 30 June 2027

This report only includes staff employed by Council. Council engages independent and agency contractors to undertake roles when vacancies are unable to be filled or to undertake short term projects. This report excludes any costs associated with the engagement of these contractors. These costs are reported as materials and services in the Income Statement.

Vacancies are budgeted as employee costs while Council recruits, where the vacancy is then filled by a contractor it then moves to materials and services.

In 2022/23 there were a number of vacancies filled by external agencies or consultants. The result of this is evident in the comparison of 2022/23 to 2023/24 expenditure and FTE.

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	16,813	17,915	18,513	19,038	19,528
Employee costs - capital	593	462	474	485	495
Total staff expenditure	17,406	18,377	18,987	19,523	20,023
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employee FTE - operating	150.8	160.6	161.8	162.8	163.8
Employee FTE - capital	6.4	5.0	5.0	5.0	5.0
Total staff numbers	157.1	165.6	166.8	167.8	168.8

Human resources budgeted expenditure categorised according to the organisational structure of Council is included below:

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
Executive				
Full time	969	994	1,017	1,037
Total Executive	969	994	1,017	1,037
Assets and development				
Full time	5,957	6,114	6,251	6,376
Part time	640	657	672	685
Total Assets and development	6,597	6,771	6,923	7,061
Community engagement				
Full time	3,270	3,356	3,432	3,500
Part time	1,551	1,592	1,628	1,660
Total Community engagement	4,821	4,948	5,059	5,160
Corporate and shared services				
Full time	3,128	3,210	3,282	3,348
Part time	1,700	1,745	1,784	1,820
Total Corporate and shared services	4,828	4,955	5,066	5,168
Total Permanent staff costs	17,215	17,668	18,066	18,426
New, casual and temporary staff expenditure	700	845	972	1,102
Total	17,915	18,513	19,038	19,528
Capitalised labour costs	462	474	485	495
Total staff budgeted expenditure	18,377	18,987	19,522	20,023

Human resources budgeted FTE categorised according to the organisational structure of Council is included below:

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Executive				
Full time	4.0	4.0	4.0	4.0
Total Executive	4.0	4.0	4.0	4.0
Assets and development				
Full time	57.1	57.1	57.1	57.1
Part time	6.5	6.5	6.5	6.5
Total Assets and development	63.6	63.6	63.6	63.6
Community Engagement				
Full time	27.5	27.5	27.5	27.5
Part time	14.3	14.3	14.3	14.3
Total Community engagement	41.8	41.8	41.8	41.8
Corporate and Shared Services				
Full time	26.3	26.3	26.3	26.3
Part time	18.1	18.1	18.1	18.1
Total Corporate and shared services	44.4	44.4	44.4	44.4
Total Permanent staff FTE	153.8	153.8	153.8	153.8
New, Casual and temporary staff	6.8	8.0	9.0	10.0
Total	160.6	161.8	162.8	163.8
Capitalised labour	5.0	5.0	5.0	5.0
Total staff budgeted FTE	165.6	166.8	167.8	168.8

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

Directorate	Comprises				
	Budget	Permanent		Casual	Temporary
	2023/24 \$'000	Full Time \$'000	Part time \$'000	\$'000	\$'000
Executive Team	969	969	-	-	-
Assets and Development	6,597	5,957	640	-	101
Community Engagement	4,821	3,270	1,551	266	220
Corporate and Shared Services	4,828	3,128	1,700	113	-
Total permanent staff expenditure	17,215	13,324	3,891	379	321
Casuals, temporary and other expenditure	700				
Total employee costs - operating	17,915				
Total employee costs – capital	462				
Total staff expenditure	18,377				

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

Department	Budget 2023/24 FTE	Comprises			
		Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part time FTE		
Executive Team	4.0	4.0	0.0	0.0	0.0
Assets and Development	63.6	57.1	6.5	0.0	1.0
Community Engagement	41.8	27.5	14.3	2.9	0.0
Corporate and Shared Services	44.4	26.3	18.1	1.2	1.7
Total permanent staff expenditure	153.8	114.9	38.9	4.1	2.7
Casuals, temporary and other expenditure	6.8				
Capitalised labour costs	5.0				
Total staff FTE	165.6				

A detailed gender split has not been provided in this document, due to small staff numbers across departments and to respect the identity of employees in relation to their gender identification. Further information on gender diversity is available upon request.

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 2023/24 the FGRS cap has been set at 3.5%. 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 3.5% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$23.7M.

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
General rates*	15,305	15,985	679	4.4%
Municipal charge*	3,453	3,591	139	4.0%
Waste management charge	3,725	3,854	129	3.5%
Supplementary rates and rate adjustments	125	162	37	29.6%
Revenue in lieu of rates	159	161	2	1.3%
Total rates and charges	22,767	23,753	986	4.3%

*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	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.2117	0.1849	(12.7%)
General rate for rateable commercial/industrial properties	0.2647	0.2311	(12.7%)
General rate for rateable vacant land properties	0.3176	0.2774	(12.7%)
General rate for rateable rural 1 properties	0.1482	0.1294	(12.7%)
General rate for rateable rural 2 properties	0.2096	0.1831	(12.7%)

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	2022/23 \$'000	2023/24 \$'000	Change	
			\$'000	%
Residential	6,808	7,273	465	6.8%
Commercial / Industrial	825	819	(6)	(0.7%)
Vacant Land	693	771	78	11.3%
Rural 1	3,589	3,614	25	0.7%
Rural 2	3,431	3,509	78	2.3%
Total amount to be raised by general rates	15,346	15,986	640	4.2%
Annualised 2023/24 supplementary rate revenue	100			
Annualised amount	15,446	15,986	540	3.5%

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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	5,864	5,920	56	1.0%
Commercial / Industrial	448	446	(2)	(0.4%)
Vacant Land	730	708	(22)	(3.0%)
Rural 1	1,291	1,289	(2)	(0.1%)
Rural 2	1,834	1,849	15	0.8%
Total number of assessments	10,073	10,212	139	1.4%

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

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	3,215,776	3,933,261	717,485	22.3%
Commercial / Industrial	311,746	354,435	42,689	13.7%
Vacant Land	218,343	277,857	59,514	27.3%
Rural 1	2,421,471	2,792,790	371,319	15.3%
Rural 2	1,636,929	1,916,507	279,578	17.1%
Total value of land	7,804,265	9,274,850	1,470,585	18.8%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24	\$	%
Municipal	352.00	364.00	12	3.4%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	3,459	3,591	132	3.8%

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 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Kerbside Collection	402.73	416.85	14.12	3.5%
Recycling	123.12	127.45	4.33	3.5%
Total	525.85	544.30	18.45	3.5%

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	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside Collection	2,841	2,941	100	3.5%
Recycling	884	913	29	3.3%
Total	3,725	3,854	129	3.4%

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

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General Rates	15,305	15,985	680	4.4%
Municipal Charge	3,459	3,591	132	3.8%
Kerbside Collection and Recycling	3,725	3,854	129	3.4%
Agreement in lieu of rates (Power Station)	159	161	2	1.3%
Supplementary rates and charges	125	162	37	29.6%
Total Rates and charges	22,676	23,753	1,077	4.7%

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.

	2022/23	2023/24
	\$'000	\$'000
Total Rates	18,485	19,738
Number of rateable properties	10,167	10,212
Base Average Rates	1,818	1,933
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	1,882	2,000
Maximum General Rates and Municipal Charges Revenue	19,132	20,429
Budgeted General Rates and Municipal Charges Revenue	18,805	19,576

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 (2023/24: estimated \$162,000 and 2022/23: \$125,000)
- 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 0.001849 (0.1849 cents in the dollar of CIV) for all rateable residential properties
- a differential rate of 0.002311 (0.2311 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate)
- a differential rate of 0.001294 (0.1294 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate)
- a differential rate of 0.001831 (0.1831 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate)
- a differential rate of 0.002734 (0.2737 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
- 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
- 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
- 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
- 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 Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Building	428	453	25	5.8%
Community Safety	209	218	9	4.3%
Environmental Health	163	192	29	17.8%
Development Services	409	419	10	2.4%
Other	118	116	(2)	(1.7%)
Total statutory fees and fines	1,327	1,398	72	5.4%

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

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Halls & Community Centres	10	13	3	30.0%
Saleyards fees	496	479	(17)	(3.4%)
Recreation Pools & leisure centres	1	17	16	1600.0%
Waste - transfer stations & landfill fees	987	923	(64)	(6.4%)
Other	66	25	(41)	(62.1%)
Total user fees	1,560	1,457	(103)	(6.6%)

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 ensure appropriate cost recovery.

4.1.4 Grants

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

A list of operating grants and capital grants by type and source, classified into recurrent and non-recurrent, is included below.

	Forecast	Budget	Change	
	Actual	2023/24		
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Grants received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,286	8,283	(3,003)	(27%)
State funded grants	7,230	3,380	(3,850)	(53%)
Total grants received	18,516	11,663	(6,853)	(37%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability	30	30	-	-
Financial assistance grants	4,918	4,918	-	-
Children services	562	700	138.00	25%
Recurrent - State Government				
Aged and disability	23	22	(1.92)	(8%)
Children services	327	328	0.05	0%
Environmental health	12	12	-	0%
Community Safety	44	37	(7.30)	(16%)
Libraries	163	166	2.41	1%
Total recurrent grants	6,080	6,211	131	2%
Non-recurrent - Commonwealth Government				
Emergency management and recovery	464	140	(324)	(70%)
Non-recurrent - State Government				
Children services	63	63	-	-
Community development	34	90	56	167%
Development services	46		(46)	(100%)
Economic development	110	290	180	164%
Emergency management	1,060	60	(1,000.00)	(94%)
Environmental health	127	6	(122)	(96%)
Environmental programs	114	36	(78.63)	(69%)
Tourism	13		(13)	(100%)
Youth services	96	96	-	-
Waste Management	55	-	-	-
Total non-recurrent grants	2,182	780	(1,347)	(62%)
Total operating grants	8,262	6,991	(1,271)	(15%)

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,059	1,024	(35)	(3%)
Recurrent - State Government				
Library Book stock	6	6	0	0%
Total recurrent grants	1,065	1,030	(35)	(3%)
Non-recurrent - Commonwealth Government				
Buildings	722	80	(642)	(89%)
Infrastructure	3,531	1,391	(2,140)	(61%)
Non-recurrent - State Government				
Buildings	1,647	2,171	524	32%
Heritage	1,050	0	(1,050)	(100%)
Infrastructure	2,239	0	(2,239)	(100%)
Total non-recurrent grants	9,189	3,642	(5,547)	(60%)
Total capital grants	10,254	4,672	(5,582)	(54%)
Total Grants	18,516	11,663	(6,853)	(37%)

4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary - operating	257	217	(40)	(15.6%)
Monetary - capital	227	30	(197)	(86.8%)
Non-monetary - Capital	600	600	0	0.0%
Total contributions	1,084	847	(237)	(21.8%)

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 decrease in capital contributions relates to a 2022/23 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	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Interest	153	173	20	13.1%
Interest on rates	1,060	1,010	(50)	(4.7%)
Rental	262	296	134	13.0%
Reimbursements	374	203	(171)	(45.7%)
Other	337	332	(5)	(1.5%)
Total other income	2,186	2,014	(172)	(7.9%)

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. Other relates to the recognition value of volunteer services.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2023/24	\$'000	%
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Wages and salaries	16,073	17,161	1,088	6.8%
WorkCover	284	315	31	10.9%
Superannuation	456	439	(17)	(3.7%)
Total employee costs	16,813	17,915	1,102	6.6%

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 1 July 2023. 2022/23 cost includes backpay from previous years in relation to Council's Enterprise Agreement which was finalised late 2022.

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Consultants	500	527	27	5.4%
Contractors	9,334	8,321	(1,013)	(11.8%)
Contributions	598	669	71	11.9%
Information Technology	239	189	(50)	(20.9%)
Insurance	723	725	2	0.3%
Legal expenses	1,157	817	(340)	(29.4%)
Materials	870	872	2	0.2%
Utilities	409	224	(185)	(45.2%)
Total materials and services	13,830	12,344	(1,486)	-10.8%

Materials and services include the purchase of consumables, payments to contractors for the provision of services and utility costs. The 2023/24 Forecast Actual includes carry forward expenditure from 2022/23 for projects such as IT/Digital Futures, weed control, plant, projects and maintenance programs.

4.1.9 Depreciation and amortisation

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,029	2,100	71	3.5%
Plant & equipment	1,058	1,068	10	1.0%
Infrastructure	4,959	4,932	(27)	(0.5%)
Intangible Assets	512	505	(7)	(1.4%)
Total depreciation and amortisation	8,558	8,605	47	0.6%

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

4.1.10 Other expenses

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Auditor remuneration	95	90	(5)	(5.3%)
Councillor Allowances	261	244	(17)	(6.5%)
Other	143	139	(4)	(2.8%)
Total other expenses	499	473	(26)	(5.2%)

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 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 strong, with Council's current assets being considerably more than current liabilities. This ensures Council can meet its employee and supplier payments, as well as immediately commence its capital works program in 2023/24, rather than waiting for the receipt of rate funds which commences in October each year.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	-	-	900	800	700
Amount proposed to be borrowed	-	1,000	-	-	-
Amount projected to be redeemed	-	100	100	100	100
Amount of borrowings as at 30 June	-	900	800	700	600

Council is declaring an interest in the potential to borrow to assist with funding capital works projects not currently identified within the program for the 2023/24 financial year.

The Budget includes borrowings of \$1 million at an interest rate of 5% over a term of 10 years.

4.3 Statement of changes in Equity

4.3.1 Reserves

	Opening Balance Forecast 1/7/2023 \$'000	Transfer to Reserve \$'000	Transfer from Reserve \$'000	Closing Balance 30/6/2024 \$'000
Statutory Reserves				
Public Open Space Reserve	420	30	-	450
Total Statutory Reserves	420	30	-	450
Discretionary Reserves				
Defined Benefits Superannuation	1,020	-	-	1,020
Infrastructure Maintenance Gifted & Novated Assets	701	-	-	701
Infrastructure Contributions Carparking	41	-	-	41
Infrastructure - Balance MAP funding	46	-	-	46
Infrastructure Maintenance Reserve	1,040	-	-	1,040
Infrastructure Reserve	1,361	-	(460)	901
Landfill and Waste Reserve	10,475	715	(3,295)	7,895
Shaw Ave Redevelopment	44	-	-	44
Yea Saleyards Reserve	52	108	(115)	45
Yea Caravan Park Reserve	75	64	-	139
Marysville Caravan Park Reserve	263	110	(133)	240
Total Discretionary Reserves	15,118	997	(4,003)	12,112
Total Reserves	15,538	1,027	(4,003)	12,562

Statutory reserves must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenues for Council, they are not available for other purposes.

Discretionary reserves are funds set aside by Council for a specific purpose but are not protected by statute.

The transfer to reserves is from income (or net income) from operations. The transfer from reserves relates to expenditure from operations and funding of capital works projects specific to the nature and purpose of the reserve.

The nature and purpose of the reserves are as follows:

Statutory Reserves

Public Open Space

This reserve represents payments from subdividers as specified under the Subdivisions Act, to fund future creation of areas of recreational land.

Discretionary Reserves

Defined Benefits Superannuation

This reserve has been created to assist in meeting obligations for future funding calls from the Vision Super Defined Benefits Superannuation Fund.

Gifted and Novated Assets

This reserve contains the balance of funds that were held by (VBRRA) the Victorian Bushfire Recovery and Reconstruction Authority for reconstruction projects in Murrindindi Shire when the Authority closed. The funds (also known as VBBRA Cessation funds) were transferred by the State Government to Council as further assistance for the new assets gifted after the 2009 bushfires.

Infrastructure Contributions Parking

This reserve represents payments from Subdividers set aside for future infrastructure works relating to provision of car parking.

Infrastructure - Balance MAP funding

This reserve represents the balance of funds from the financial assistance provided to Council by the State Government for reform and recovery following 2009 bushfires.

Infrastructure Maintenance

This reserve represents funds set aside for addressing Council's long term infrastructure renewal obligations and was funded through a strategy of ongoing rate increases under former Councils. Contributions to this reserve ceased following the introduction of rate capping and changes in Council's rating priorities.

Infrastructure

This infrastructure reserve has been established as an accumulation fund to plan for the future investment in community infrastructure. Any unallocated savings from the annual capital works program will be transferred to this reserve. The reserve is the consolidation of two previous reserves which had similar objectives – the Infrastructure Unexpended Capital Works reserve and the New and Expanded Assets Reserve.

Landfill and Waste Management

This reserve represents funds set aside for rehabilitation of Landfill site. The reserve is to be utilised for future works to maximise life of the landfill site (e.g. cell construction, cell capping and Leachate management over the next 10 years)

Shaw Avenue Redevelopment Shaw Avenue reserve represents remaining funds from Council land sales at Shaw Avenue in 2003.

Yea Saleyards

This reserve is surplus operational funds set aside for future capital works or operational requirements.

Yea Caravan Park

This reserve is surplus operational funds (rental) set aside for future capital works or operational requirements.

Marysville Caravan Park

This reserve is surplus operational funds (rental) set aside for future capital works or operational requirements.

4.3.2 Equity

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Equity				
Accumulated surplus	144	148	4	2.7%
Revaluation Reserve	308	308	0	
Other Reserves	15	13	(2)	(13.3%)
Total equity	467	469	2	0.4%

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

- accumulated surplus which is the surpluses and deficits that have accumulated over prior years which has not been set aside for specific purposes (reserves)
- asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus.

The net increase in equity (net assets) of \$2 million results directly from the 2022/23 budgeted operating surplus.

The movement in other reserves is mainly due to the funding of Capital Works projects from reserves.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

	Forecast	Budget	Change	
	Actual 2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Cash flows from operating activities				
Rates and charges	22,454	23,601	1,147	5.1%
Statutory fees and fines	1,348	1,373	25	1.9%
User fees	2,153	1,569	(584)	(27.1%)
Grants - operating	8,095	6,991	(1,104)	(13.6%)
Grants - capital	5,149	5,283	134	2.6%
Contributions - monetary	484	247	(237)	(49.0%)
Interest received	1,254	1,068	(186)	(14.8%)
Other income	1,070	914	(156)	(14.6%)
Net GST refund / payment	1,181	1,054	(127)	(10.8%)
Net Trust funds and deposits	(338)	(88)	250	(74.0%)
Employee costs	(17,371)	(17,745)	(374)	2.2%
Materials and services	(15,089)	(13,294)	1,795	(11.9%)
Other payments	(549)	(521)	28	(5.1%)
Net cash provided by/(used in) operating activities	9,841	10,452	611	6.2%

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

4.4.2 Net cash flows provided by/used in investing activities

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Cash flows from investing activities				
Payments for property, infrastructure, plant and equipment	(20,032)	(15,953)	4,079	(20.4%)
Proceeds from sale of property, infrastructure, plant and equipment	603	216	(387)	(64.2%)
Net cash provided by/ (used in) investing activities	(19,429)	(15,737)	3,692	(19.0%)

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, plant and equipment.

4.4.3 Net cash flows provided by/used in financing activities

	Forecast	Budget	Change	
	Actual			
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Cash flows from financing activities				
Finance costs	-	-	-	0.0%
Proceeds from borrowings	-	1,000	1,000	100.0%
Repayment of borrowings	-	-	-	0.0%
Net cash provided by/(used in) financing activities	-	1,000	1000	100.0%

Financing activities refers to the cash generated or used in the financing of Council functions and include proceeds from and repayment of borrowings from financial institutions.

Council is declaring an interest in undertaking borrowings in 2023/24 to fund unidentified capital works projects.

4.5 Capital works program

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

4.5.1 Summary

	Forecast	Budget	Change	
	Actual			
	2023/24	2023/24	\$'000	%
Property	1,211	953	(258)	(21%)
Plant and equipment	2,098	1,509	(669)	(28%)
Infrastructure	16,723	13,491	(3,232)	(19%)
Total	20,032	15,953	(4,079)	(20%)

	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Grants	Grants	Grants	Grants	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	953	205	593	155	-	340	495	118
Plant and equipment	1,509	80	1,429	-	-	86	1,423	-
Infrastructure	13,491	3,067	5,657	2,715	2,052	4,246	5,303	3,742
Total	15,953	3,352	7,679	2,870	2,052	4,672	7,421	3,860

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
PROPERTY								
Land Improvements								
<i>Street Tree Program - replacement & improvements</i>	120	-	120	-	-	-	120	-
Total Land Improvements	120	-	120	-	-	-	120	-
Buildings								
<i>Council Public Lighting infrastructure renewal Shire Wide</i>	5	-	5	-	-	-	5	-
<i>- park furniture & minor infrastructure renewal</i>	40	-	40	-	-	-	40	-
<i>Climate Change Plan implementation</i>	60	-	60	-	-	-	60	-
<i>Tourism Signage - renewal aging & out of date signage</i>	20	-	20	-	-	-	20	-
<i>Public Convenience - Rotary Park Toilet Block</i>	120	-	120	-	-	-	120	-
<i>Yea Saleyards - Water tank, septic tank upgrade & additional toilets</i>	115	115	-	-	-	-	-	115
<i>Asbestos Removal</i>	50	-	50	-	-	-	50	-
Total Buildings	410	115	295	-	-	-	295	115
TOTAL PROPERTY	530	115	415	-	-	-	415	115

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Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
Plant, Machinery and Equipment								
<i>Plant replacement</i>	470	-	470	-	-	-	470	-
<i>Fleet replacement</i>	310	-	310	-	-	-	310	-
<i>Climate Change Plan implementation</i>	80	80	-	-	-	80	-	-
Total Plant, Machinery & Equip.	860	80	780	-	-	80	780	-
Computers and Telecommunications								
<i>Corporate replacement of IT Equipment & aerial photography</i>	188	-	188	-	-	-	188	-
<i>Digital Futures Initiatives - Corporate System Replacement</i>	41	-	41	-	-	-	41	-
Total Computers & Telecomm.	229	-	229	-	-	-	229	-
Library books								
<i>Library Book stock</i>	100	-	100	-	-	6	94	-
Total Library Books	100	-	100	-	-	6	94	-
TOTAL PLANT AND EQUIPMENT	1,189	80	1,109	-	-	86	733	-
INFRASTRUCTURE								
Roads								
<i>Gravel Roads - major maintenance</i>	200	-	200	-	-	-	200	-
<i>Gravel Roads - Resheeting</i>	1,911	-	1,831	-	-	984	987	-
<i>Gravel Roads - Sealing Program</i>	110	-	6	104	-	24	86	-
<i>Sealed Roads - Renewal & Major Patching</i>	240	-	240	-	-	40	200	-
<i>Sealed Roads - Reseals</i>	961	-	961	-	-	-	961	-
<i>Sealed Roads - Shoulder resheeting</i>	50	-	50	-	-	-	50	-
<i>Sealed Roads - Upgrade</i>	-	-	-	-	-	-	-	-
<i>Traffic Treatments - Safer Road Assessments</i>	60	-	4	56	-	32	28	-
<i>Flood Recovery Works</i>	200	-	200	-	-	-	200	-
Total Roads	3,652	-	3,492	160	-	1,080	-	2,572

DRAFT ANNUAL BUDGET 2023/24

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
Bridges								
<i>Smiths Bridge Replacement - Stage 2</i>	200	-	200	-	-	-	200	-
<i>Abes Bridge - Abutment repair</i>	70	-	70	-	-	-	70	-
<i>Weeding Bridge - Abutment repair</i>	70	-	70	-	-	-	70	-
<i>Coonans Road Culvert Replacement - Stage 1</i>	30	-	30	-	-	-	30	-
Total Bridges	370	-	370	-	-	-	370	-
Footpaths and Cycleways								
<i>Footpath renewal - Great Victorian Rail Trail</i>	81	-	81	-	-	-	81	-
<i>Footpath renewal - Silver Creek Road</i>	2	-	2	-	-	-	2	-
<i>Footpath renewal - Whittlesea Yea Road / Path 01</i>	1	-	1	-	-	-	1	-
Total Footpaths & Cycleways	84	-	84	-	-	-	84	-
Drainage								
<i>Drainage - trouble spots - Ismay Wynd Buxton</i>	90	-	-	-	90	-	90	-
<i>Drainage - trouble spots - Halls Street/Halls Flat Road</i>	30	-	8	22	-	-	30	-
<i>Drainage - trouble spots - View Street Yea</i>	50	-	-	50	-	-	50	-
<i>Drainage - trouble spots - Perkins Street/Myrtle Street Alexandra</i>	30	-	-	30	-	-	30	-
Total Drainage	200	-	8	102	90	-	200	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
Recreational, Leisure & Community Facilities								
<i>Yea Pioneer Reserve access carparking</i>	23	-	23	-	-	-	23	-
<i>Kinglake Memorial Reserve - Surface Renewal</i>	80	-	80	-	-	-	80	-
<i>Eildon Splash Park - RDV Grant</i>	1,800	1,620	180	-	-	1,340	-	460
<i>Eildon Precinct Reserve - Changing places facility upgrade</i>	137	137	-	-	-	137	-	-
<i>Operations Centre Charging Station</i>								
Total Recreational Facilities	2,040	1,757	283	-	-	1,477	103	460
Waste Management								
<i>Landfill - Alexandra general works</i>	55	-	55	-	-	-	-	55
<i>Landfill - Flowerdale closed capping (design only)</i>	40	-	-	40	-	-	-	40
<i>Landfill - Design & verification of cell capping projects</i>	75	-	-	75	-	-	-	75
<i>Resource Recovery Centre - Marysville upgrades</i>	30	-	-	30	-	-	-	30
<i>Resource Recovery Centres - fencing & hardstands</i>	40	-	28	13	-	-	-	40
Total Waste Management	240	-	83	157	-	-	-	240
TOTAL INFRASTRUCTURE	6,586	1,757	4,320	419	90	2,557	3,329	700
TOTAL NEW CAPITAL WORKS	8,305	1,952	5,844	419	90	2,643	4,477	815

4.5.3 Works carried forward from the 2022/23 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
PROPERTY								
Buildings								
<i>Marysville Caravan Park - Capital renewal</i>	53	-	53	-	-	50	-	3
<i>Kinglake Memorial Reserve Pavilion</i>	30	-	-	30	-	-	30	-
<i>Yea Recreation Reserve Football Pavilion (LRCI 3)</i>	190	-	95	95	-	190	-	-
<i>Yea Recreation Reserve Multi Purpose Room (LRCI 3)</i>	60	-	30	30	-	60	-	-
<i>Emergency Relief Centres Generator</i>	50	50	-	-	-	-	50	-
<i>Kinglake Whittlesea Roads Signage (LRCI3)</i>	40	40	-	-	-	40	-	-
Total Buildings	423	90	178	155	-	340	80	3
TOTAL PROPERTY	423	90	178	155	-	340	80	3
PLANT AND EQUIPMENT								
Computers and Telecommunications								
<i>Digital Futures Initiatives</i>	320		320				320	
Total Computers & Telecommunications	320	-	320	-	-	-	320	-
TOTAL PLANT AND EQUIPMENT	320	-	320	-	-	-	320	-
INFRASTRUCTURE								
Roads								
<i>Snoobs Creek Road Widening</i>	765			765	-	345	420	
<i>Kinglake Village Streetscape (LRCI3)</i>	150			150	-	150		
<i>Alexandra Commercial Streetscape Development</i>	25		18	7	-		25	
Total Roads	940	-	18	922	-	495	445	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council cash \$'000	Reserves \$'000
Bridges								
<i>Break O'Day Road Bridge Glenburn</i>	1,000		99	901	-		1,000	
Total Bridges	1,000	-	99	901	-	-	1,000	-
Recreational, Leisure & Community Facilities								
<i>Marysville Caravan Park - New Swimming Pool</i>	80	80	-	-	-			80
<i>Yea Netball Clubrooms - Walls & painting</i>	40	-	40	-	-		40	
<i>Kinglake Memorial Recreation Reserve - drainage upgrade</i>	85	-	-	85	-		85	
<i>Eildon Splash Park Project Stage 1 (LRCI3)</i>	400	400	-	-	-	400		
<i>Eildon Reserves Precinct - Senior Play</i>	340	340	-	-	-	240	100	
<i>Eildon Reserves Precinct - Skatepark</i>	490	490	-	-	-	300	190	
<i>Marysville Swimming Pool</i>	130	-	130	-	-		130	
<i>Eildon Swimming Pool - Upgrade</i>	115	-	50	65	-		115	
<i>Marysville Swimming Pool - Upgrade</i>	34	-	-	34	-		34	
<i>LED Lighting - Yea Swimming Pool</i>	139	-	-	139	-	104	35	
<i>Yea Swimming Pool - Vessel Liner (LRCI3)</i>	150	-	-	150	-	150		
Total Recreational, Leisure & Community Facilities	2,003	1,310	220	473	-	1,194	729	80
Waste Management								
<i>Closed Landfill Rehabilitation - Kinglake</i>	1,000	-	1,000	-	-			1,000
<i>Landfill Cell 2A1 & 2A2 Cell Construction</i>	1,962	-	-	-	1,962			1,962
Total Waste Management	2,962	-	1,000	-	1,962	-	-	2,962
TOTAL INFRASTRUCTURE	6,905	1,310	1,337	2,292	1,962	1,689	2,174	3,042
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	7,648	1,400	1,835	2,447	1,962	2,029	2,574	3,045
TOTAL CAPITAL WORKS PROGRAM	15,953	3,352	7,759	2,790	2,052	4,672	7,051	3,860

4.6 Planned Capital works program

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

2024/25	Project Cost \$'000	Asset expenditure types				Summary of financing sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council Cash \$'000	Reserves \$'000
Property								
Land improvements	245	45	20	180	0	0	0	245
Total Land	245	45	20	180	0	0	0	245
Buildings	703	0	703	0	0	703	0	0
Total Buildings	703	0	703	0	0	703	0	0
Total Property	948	45	723	180	0	703	0	245
Plant and Equipment								
Plant, machinery and equipment	745	0	745	0	0	0	745	0
Computers and telecommunications	495	0	495	0	0	0	495	0
Library books	100	0	100	0	0	6	94	0
Total Plant and Equipment	1,340	0	1,340	0	0	6	1,334	0
Roads	8,148	3,955	3,190	1003	0	5,901	2,247	0
Bridges	1,829	0	1,829	0	0	1,464	105	260
Footpaths and cycleways	495	0	495	0	0	0	301	194
Drainage	280	0	92	188	0	0	280	0
Recreational, leisure and community facilities	2,130	1,440	535	155	0	1,355	775	0
Waste management	2,705	355	203	472	1,675	0	0	2,705
Total Infrastructure	15,587	5,750	6,344	1,818	1,675	8,729	3,708	3,159
Total Capital Works Expenditure	17,875	5,795	8,407	1,998	1,675	9,429	5,042	3,404

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2025/26	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources		
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council Cash \$'000	Reserves \$'000
Property								
Land	200	200	0	0	0	0	0	200
Land improvements	0	0	0	0	0	0	0	0
Total Land	200	0	0	0	0	0	0	0
Buildings	960	0	920	40	0	120	815	25
Total Buildings	960	0	920	40	0	120	815	25
Total Property	1,160	0	920	40	0	120	815	25
Plant and Equipment								
Plant, machinery and equipment	1,445	0	1,445	0	0	0	1,290	155
Computers and telecommunications	200	0	200	0	0	0	200	0
Library books	100	0	100	0	0	6	94	0
Total Plant and Equipment	1,745	0	1,745	0	0	6	1,584	155
Infrastructure								
Roads	2,654	0	2,606	48	0	1,066	1,588	0
Bridges	1,010	0	1,010	0	0	0	630	380
Footpaths and cycleways	302	0	302	0	0	0	302	0
Drainage	50	20	30	0	0	0	50	0
Recreational, leisure and community facilities	1,010	890	120	0	0	600	120	290
Waste management	4,638	400	253	3,855	130	0	0	4,638
Parks, open space and streetscapes	0	0	0	0	0	0	0	0
Total Infrastructure	9,664	1,310	4,321	3,903	130	1,666	2,690	5,308
Total Capital Works Expenditure	12,569	1,510	6,986	3,943	130	1,792	5,089	5,488

DRAFT ANNUAL BUDGET 2023/24

2026/27	Asset Expenditure Types					Summary of Funding Sources		
	Project Costs \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Council Cash \$'000	Reserves \$'000
Property								
Land improvements	200	200	0	0	0	0	0	200
Total Land	200	200	0	0	0	0	0	200
Buildings	1,303	170	1,133	0	0	225	1,078	0
Total Buildings	1,303	170	1,133	0	0	225	1,078	0
Total Property	1,503	370	1,133	0	0	225	1,078	200
Plant and Equipment								
Heritage plant and equipment	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,055	0	1,055	0	0	0	1,055	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0
Computers and telecommunications	147	0	147	0	0	0	147	0
Library books	100	0	100	0	0	6	94	0
Total Plant and Equipment	1,302	0	1,302	0	0	6	1,296	0
Infrastructure								
Roads	5,323	300	3,413	1,610	0	3,710	1,613	0
Bridges	200	0	200	0	0	200	0	0
Footpaths and cycleways	1,485	0	927	0	558	558	927	0
Drainage	0	0	0	0	0	0	0	0
Recreational, leisure and community facilities	175	0	145	30	0	70	105	0
Waste management	5,054	0	1,043	12	3,999	0	0	5,054
Parks, open space and streetscapes	0	30	0	0	0	0	30	0
Off street car parks	0	0	0	0	300	300	0	0
Other infrastructure	0	0	0	0	0	0	0	0
Total Infrastructure	12,237	300	5,728	1,652	4,557	4,838	2,675	5,054
Total Capital Works Expenditure	15,042	670	8,163	1,652	4,557	5,069	5,049	5,254

5. Financial Performance Indicators

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+o/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54	55	≥56	≥56	≥57	≥57	+
Roads									
Sealed local roads below the intervention level	Number of km of sealed local roads below the renewal intervention level set by Council / Km of sealed local roads	2	98%	95%	≥95%	≥95%	≥95%	≥95%	-
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	75.7%	75%	≥75%	≥75%	≥75%	≥75%	o
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	33.8%	34%	≥34%	≥34%	≥34%	≥34%	o

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	331%	440%	358%	327%	292%	251%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	134%	173%	123%	117%	127%	112%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	60%	62%	66%	65%	68%	67%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,593	\$3,905	\$3,854	\$3,951	\$3,966	\$4,017	+

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(0.3%)	(7.8%)	(8.6%)	(5.6%)	(8.2%)	(4.3%)	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	133%	136%	122%	107%	110%	118%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	%	%	4%	4%	3%	2%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		%	%	1%	1%	1%	1%	o
Indebtedness	Non-current liabilities / own source revenue		30%	28%	31%	30%	28%	27%	-
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,808	\$1,845	\$1,917	\$1,974	\$2,023	\$2,053	+

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

Notes to indicators

5a Targeted Performance Indicators

1. Satisfaction with community consultation and engagement

This is an assessment of community satisfaction with Council. It demonstrates the community's perception of whether Council decisions made and implemented had community input. High or increasing satisfaction rating suggests an improvement in the effectiveness of Council's consultation and engagement strategies and decision-making practices.

2. Sealed local roads below the intervention level

This is an assessment of community satisfaction with Council services. The lower sealed local road requests suggest a more effective roads service and greater satisfaction from road users.

3. Planning applications decided within the relevant required time

This is an assessment of Council efficiency in decision making. The higher proportion of planning applications decided in a timely manner suggests an effective statutory planning service.

4. Kerbside collection waste diverted from landfill

This is an assessment of the extent to which Council promotes community environmental outcomes. The higher volume of waste diverted away from landfill suggests a more effective waste collection system.

5. Working Capital

Working capital (current assets / current liabilities) is the proportion of current liabilities represented by current assets. It is a general measure of the organisation's liquidity and its ability to meet its commitments as and when they fall due. The working capital ratio trends downwards as Council's cash is used to fund capital works projects.

6. Asset renewal

Asset renewal is calculated as asset renewal expenditure as a percentage of depreciation. This indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council's asset renewal indicator is greater than 100% through the four year outlook.

7. Rates concentration

Rates concentration is measured as rate revenue compared to adjusted underlying revenue. Adjusted underlying revenue is defined as total income excluding non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Rates concentration reflects the extent of reliance on rate revenues to fund all of Council's on-going services. The trend is relatively steady.

8. Expenditure level

Expenditure level is the total expenditure per the number of property assessments.

5b Financial Performance Indicators

9. Adjusted underlying result

Adjusted underlying result is the net surplus or deficit for the year (per Australian Accounting Standards) adjusted for non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure other than grants and non-monetary asset contributions. It is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period.

10. Unrestricted Cash

Unrestricted cash means all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Restricted cash means cash and cash equivalents, within the meaning of Accounting Standard AASB 107 Statement of Cash Flows, that are not available for use other than for a purpose for which it is restricted.

The decline from the current year forecast demonstrates a reduction of cash and cash equivalents to fund the Capital Works Program, with the majority from Council funds and reserves. Statutory reserve balances will reduce as the capital works program is completed.

11. Debt compared to rates

Loans and borrowings means interest bearing loans and borrowings compared to rates and charges revenue. The balance of interest bearing loans and borrowings is shown as a percentage of rates revenue. Loans and borrowings also refers to interest and principal repayments compared to rate revenue. The ratio describes Council's cash flow debt repayment capacity through the inclusion of interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue.

The trend indicates a stable reliance on Council's own sourced funding against annual rate revenue. The increase in the loans and borrowings indicator is due to the proposed borrowings in 2023/24.

12. Rates effort

Rates effort, which is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value of rateable properties in the municipality. The trend is relatively steady.

13. Revenue level

Revenue level is the average rate per property assessments.

6. Schedule of Fees and Charges

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 2023/24 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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Administration Charges							
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	0.60	0.60	0.00	0.0%	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	2.00	2.00	0.00	0.0%	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	2.60	2.60	0.00	0.0%	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	4.00	4.00	0.00	0.0%	Non-statutory
Photocopy - AO B&W Photocopies	Per copy	Taxable	8.00	8.00	0.00	0.0%	Non-statutory
Photocopy - AO Colour Photocopies	Per copy	Taxable	New Fee	16.00	New Fee	New Fee	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Photocopy - A1 B&W Photocopies	Per copy	Taxable	6.80	7.00	0.20	2.9%	Non-statutory
Photocopy - A1 Colour Photocopies	Per copy	Taxable	New Fee	14.00	New Fee	New Fee	
Photocopy - A2 B&W Photocopies	Per copy	Taxable	5.50	5.50	0.00	0.0%	Non-statutory
Photocopy - A2 Colour Photocopies	Per copy	Taxable	New Fee	11.00	New Fee	New Fee	
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	30.60	30.60	0.00	0.0%	Statutory
Freedom of Information - Search Charges	per hour	Exempt	1.5 fee units	1.5 fee units	0.00	0.0%	Statutory
Freedom of Information requests - Supervision Charges	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	0.30	0.10	50.0%	Statutory
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per quarter hour or part there of	Exempt	1.9 fee units to a maximum of 6 fee units		0.00	0.0%	Statutory
Freedom of Information - provision of a health information summary	Per quarter hour or part there of	Exempt	1.9 fee units to a maximum of 6 fee units		0.00	0.0%	Statutory
General - Rates etc.							
Land Information Certificate Receipt	Per certificate	Exempt	27.80	27.80	0.00	0.0%	Statutory
Reprint of lost/misplaced Rates Notice	Per certificate	Taxable	5.00	5.00	0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Streets & Open Space							
Road Closure Permit - Advertising costs	Per application	Taxable	101.00	104.60	3.60	3.6%	Non-statutory
Development Services Works							
Drainage Point of Discharge information (Building Act 9.77 fee units)	Per information certificate	Exempt	120.00	120.00	0.00	0.0%	Statutory
Works Maintenance Bonds (Refundable)	Per application	GST free	5% of Cost of works		0.00	0.0%	Statutory
Checking Engineering Plans	Per application	Exempt	0.75% of value of works		0.00	0.0%	Statutory
Supervision Fees of Works	Per application	Exempt	2.5% of value of works		0.00	0.0%	Statutory
Municipal Roads <50kph							
Major Works (Conducted on, or on any part of, the roadway, shoulder or pathway 20 fee units)	Per application	Exempt	359.30	359.30	0.00	0.0%	Statutory
Major Works (Not conducted on, or on any part of, the roadway, shoulder or pathway 5 fee units)	Per application	Exempt	91.70	91.70	0.00	0.0%	Statutory
Minor Works (Conducted on, or on any part of, the roadway, shoulder or pathway 11.5 fee units)	Per application	Exempt	145.30	145.30	0.00	0.0%	Statutory
Minor Works (Not conducted on, or on any part of, the roadway, shoulder or pathway 5 fee units)	Per application	Exempt	91.70	91.70	0.00	0.0%	Statutory
Municipal Roads >50kph							
Major Works (Conducted on, or on any part of, the roadway, shoulder or pathway 45 fee units)	Per application	Exempt	660.50	660.50	0.00	0.0%	Statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Major Works (Not conducted on, or on any part of, the roadway, shoulder or pathway 25 fee units)	Per application	Exempt	359.30	359.30	0.00	0.0%	Statutory
Minor Works (Conducted on, or on any part of, the roadway, shoulder or pathway 11.5 fee units)	Per application	Exempt	145.30	145.30	0.00	0.0%	Statutory
Minor Works (Not conducted on, or on any part of, the roadway, shoulder or pathway 5 fee units)	Per application	Exempt	91.70	91.70	0.00	0.0%	Statutory
Driveway crossings and service connections are generally considered as minor works							
Asset Protection permit	Per application	Taxable	255.00	264.00	9.00	3.5%	Non-statutory
Building							
<u>Domestic Building Applications:</u>							
Dwellings additions / alterations							
As per AIBS Guidelines							
Up to \$40,000	Per permit	Taxable	524.00	New fee Value Structure (see below)			Non-statutory
Up to \$170,000 in value (4 inspections)	Per permit	Taxable	940.00				Non-statutory
Over \$170,000 in value (4 inspections)	Per permit	Taxable	\$cost/200 +gst				Non-statutory
Up to \$100,000	Per permit	Taxable	New Fee	542.50	New Fee	New Fee	Non-statutory
Up to \$192,672 in value (4 inspections)	Per permit	Taxable	New Fee	973.10	New Fee	New Fee	Non-statutory
Over \$192,672 in value (4 inspections)	Per permit	Taxable	New Fee	\$cost/200 +gst	New Fee	New Fee	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
New Dwellings							
As per AIBS Guidelines				New fee Value			
Up to \$280,000	Per permit	Taxable	1,570.00	Structure (see below)		-100.0%	
Over \$280,000	Per permit	Taxable	\$cost/200 +gst			-100.0%	
Up to \$292,500	Per permit	Taxable		1,625.30	0.00	100.0%	Non-statutory
Over \$292,500 e.g. cost of works new dwelling \$292,500 / 200 = \$1,462.50 + gst + \$121.90 Lodgement fee	Per permit	Taxable		\$cost/200 +gst	0.00	100.0%	Non-statutory
Shed / Carport / Verandas	Per permit	Taxable	534.00	552.80	18.80	3.5%	Non-statutory
Sheds over 50m2	Per permit	Taxable	720.00	745.40	25.40	3.5%	Non-statutory
Swimming Pools	Per permit	Taxable	720.00	745.40	25.40	3.5%	Non-statutory
Re-stumping	Per permit	Taxable	360.00	372.70	12.70	3.5%	Non-statutory
Underpinning	Per permit	Taxable	360.00	372.70	12.70	3.5%	Non-statutory
Demolition Permits							
- Dwellings	Per permit	Taxable	375.00	388.20	13.20	3.5%	Non-statutory
- Commercial / Industrial up to 200m2	Per permit	Taxable	730.00	755.70	25.70	3.5%	Non-statutory
Fences	Per permit	Taxable	292.00	302.30	10.30	3.5%	Non-statutory
Commercial Building Applications:							
as per AIBS Guidelines 4 (\$cost / 2000 + V cost) e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$118.90 Lodgement fee + govt. levy	Per application	Taxable		as per AIBS Guidelines 4 (\$cost/2000+sqrt\$cost)	0.00	0.0%	Non-statutory
Construction value \$100,000	Per application	Taxable	1465.00	(cost/2000+V\$cost) +gst	0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Construction value \$250,000	Per application	Taxable	2750.00	(cost/2000+V\$cost)+gst	0.00	0.0%	Non-statutory
Building Commission's Operations Levy							
Extension of Time	Per application	Taxable	221.00	228.80	7.80	3.5%	Non-statutory
Amendment to Permit / Variation to Plan (minimum fee)	Per application	Taxable	141.00	146.00	5.00	3.5%	Non-statutory
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	Taxable	467.00	483.50	16.50	3.5%	Non-statutory
Inspection Fees - expired permits - final certificate required	Per application	Taxable	223.00	300.00	77.00	34.5%	Non-statutory
Copy of Plans- (Dwellings)	Per set	Taxable	59.00	61.10	2.10	3.6%	Non-statutory
Copy of Plans- (Commercial/Industrial)	Per set	Taxable	90.00	93.20	3.20	3.6%	Non-statutory
Building Permit Search Fee	Per search	Taxable	80.00	82.90	2.90	3.6%	Non-statutory
Modification to siting requirements	Per application	Taxable	299.80	299.80	0.00	0.0%	Statutory
Application to build over easement	Per application	Taxable	299.80	299.80	0.00	0.0%	Statutory
Building Information Certificate	Per certificate	Taxable	48.70	48.70	0.00	0.0%	Statutory
Complex Property Inquiry - Commercial/Industrial	Per inquiry	Taxable	78.90	78.90	0.00	0.0%	Statutory
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	Taxable	125.80	125.80	0.00	0.0%	Statutory
Report and Consent to demolish	Per lodgement	Taxable	87.90	87.90	0.00	0.0%	Statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Fee for Building in a flood prone area	Per lodgement	Taxable	299.80	299.80	0.00	0.0%	Statutory
Swimming pool registration fee	Per lodgement	Taxable	32.80	32.80	0.00	0.0%	Statutory
Swimming pool construction information search	Per lodgement	Taxable	48.70	48.70	0.00	0.0%	Statutory
Lodgement of certificate of pool barrier compliance	Per lodgement	Taxable	21.10	21.10	0.00	0.0%	Statutory
Lodgement of certificate of pool barrier non compliance	Per lodgement	Taxable	397.50	397.50	0.00	0.0%	Statutory
Inspection of pool barrier for certificate of compliance	Per lodgement	Taxable	350.00	362.40	12.40	3.5%	Non-statutory
Health							
Septic Tank Fees domestic	Per permit	Exempt	747.40	747.40	0.00	0.0%	Statutory
Septic Tank Alteration	Per permit	Exempt	569.60	569.60	0.00	0.0%	Statutory
Septic Tank Fees commercial	Per permit	Exempt	747.40	747.40	0.00	0.0%	Statutory
Septic Tank Permit extension	Per permit	Exempt	155.00	155.00	0.00	0.0%	Statutory
Food Premises Registration							
Category 3 - New premise registration	Per registration	Exempt	New Fee	390.00	New Fee	New Fee	Non-statutory
Category 3 - Annual Premise Renewal	Per registration	Exempt	207.00	290.00	83.00	40.1%	Non-statutory
Category 3A - New premise Registration	Per registration	Exempt	247.00	390.00	41.00	16.4%	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Category 3A - Annual Premise Renewal	Per registration	Exempt	New Fee	290.00	New Fee	New Fee	Non-statutory
Category 2 - New Premise Registration	Per registration	Exempt	560.00	650.00	90.00	13.8%	Non-statutory
Category 2 - Annual Premise Renewal	Per registration	Exempt	400.00	520.00	120.00	30%	Non-statutory
Category 1 - New Premise Registration	Per registration	Exempt	New Fee	690.00	New Fee	New Fee	Non-statutory
Category 1 - Annual Premise Renewal	Per registration	Exempt	488.00	520.00	32.00	6.6%	Non-statutory
Prescribed Accommodation Registration							
Level 1 - up to 40 beds	Per registration	Exempt	192.00	235.00	43.00	22.4%	Non-statutory
Level 2 - 40 + beds	Per registration	Exempt	310.00	350.00	40.00	12.9%	Non-statutory
Hairdressers Registration	Per registration	Exempt	220.00	228.00	8.00	3.6%	Non-statutory
Skin Penetration Registration	Per registration	Exempt	220.00	228.00	8.00	3.6%	Non-statutory
Inspections - Health	Per inspection	Exempt	151.00	156.00	5.00	3.3%	Non-statutory
Flu shots to external organisations	Per shot	Taxable	22.00	22.80	0.80	3.5%	Non-statutory
Business Registration Transfers - Health	Per transfer	Exempt	150.00	155.30	5.30	3.5%	Non-statutory
Caravan Parks - Transfer of Registration	Per park	Exempt	New Fee	TBA	New Fee	0.0%	Statutory
Caravan Parks - Registration (tri-annual registration due end CY 2023)	Per park	Exempt	New Fee	TBA	New Fee	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Aquatic facility Registration - New Class 1	Per Facility	Exempt	New Fee	300.00	New Fee	New Fee	Non-statutory
Aquatic facility Registration - Renewal Class 1	Per Facility	Exempt	New Fee	250.00	New Fee	New Fee	Non-statutory
Local Laws							
Animal Impound Fees (Pound release)							
Dog	Per animal	Exempt	153.00	153.00	0.00	0.0%	Non-statutory
Cat	Per animal	Exempt	153.00	153.00	0.00	0.0%	Non-statutory
Cattle	Per animal	Exempt	96.00	107.00	11.00	11.5%	Non-statutory
Goats & Pigs	Per animal	Exempt	52.00	58.00	6.00	11.5%	Non-statutory
Horses	Per animal	Exempt	96.00	107.00	11.00	11.5%	Non-statutory
Sheep	Per animal	Exempt	26.00	30.00	4.00	15.4%	Non-statutory
Livestock Sustenance (per day)	Per animal, per day	Exempt	26.00	27.00	1.00	3.8%	Non-statutory
All other small animals (birds, poultry/ pocket pets)	Per animal	Exempt	2.00	2.07	0.07	3.5%	Non-statutory
Small animal sustenance (per day)	Per animal, per day	Exempt	2.00	6.00	4.00	200%	Non-statutory
Livestock transport	Per event	Taxable	269.00	Costs + \$100	0.00	0.0%	Non-statutory
Other transport	Per event	Taxable	as per costs incurred	Costs + \$100	0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Animal Registrations							
Dog Tag Replacement Fee	Per tag	Taxable	4.40	4.60	0.20	4.5%	Non-statutory
Cat Tag Replacement Fee	Per tag	Taxable	4.40	4.60	0.20	4.5%	Non-statutory
Dog/cat registration - not desexed	Per dog/cat	Exempt	138.00	142.90	4.90	3.6%	Non-statutory
Dog cat registration - not desexed (Concession)	Per dog/cat	Exempt	69.00	71.50	2.50	3.6%	Non-statutory
Dog/cat Registration - Desexed	Per dog/cat	Exempt	46.00	46.00	0.00	0.0%	Statutory
Dog/cat Registration - Desexed (Concession)	Per dog/cat	Exempt	23.00	23.00	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	264.00	273.30	9.30	3.5%	Non-statutory
Dog/cat discounted registration	Per dog/cat	Exempt	44.50	45.00	0.50	1.1%	Non-statutory
Dog/cat discounted registration - concession	Per dog/cat	Exempt	22.00	22.50	0.50	2.3%	Non-statutory
dog/cat registration (after 1 January - pro rata)	Per dog/cat	Exempt	69.00	71.43	2.43	3.5%	Non-statutory
dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	Exempt	34.50	35.71	1.21	3.5%	Non-statutory
Dog/cat Registration (after 1 January) - pro rata- Desexed	Per dog/cat	Exempt	24.00	24.84	0.84	3.5%	Non-statutory
Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession	Per dog/cat	Exempt	12.00	12.42	0.42	3.5%	Non-statutory
Foster Care animal registration	Per dog/cat	Exempt	5.00	5.18	0.18	3.5%	Non-statutory
Domestic Animal Business Registration / Renewal	Per Premises	Exempt	160.00	200.00	40.00	25.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Fire Prevention							
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	Taxable	53.00	Costs + \$100	0.00	0.0%	Non-statutory
Other							
Non-compliance fee (Community Local law 2020)	Per offence	Exempt	51.00	52.80	1.80	3.5%	Non-statutory
Local Law Permit Application Fees							
Burn Permit application – less than 20m3	Per application	Exempt	0.00	New fee structure			
Burn permit application – 20m3 and over	Per application	Exempt	51.00				
Burn permit application	Per application	Exempt		52.80	1.80	3.5%	Non-statutory
Permanent Shipping Container Application fee	per container	Exempt	406.00	420.30	14.30	3.5%	Non-statutory
Temporary Shipping Container Permit Application Fee	Per container	Exempt	610.00	631.50	21.50	3.5%	Non-statutory
Alfresco Dining/ Goods on footpath Application Fee	2 years - common expiry	Exempt	152.00	157.40	5.40	3.6%	Non-statutory
Extra Animal Application	Per application	Exempt	70.00	72.50	2.50	3.6%	Non-statutory
Roadside grazing/ stock movement	per year	Exempt	51.00	52.80	1.80	3.5%	Non-statutory
A Frame Sign Application Fee (common expiry)	Per sign for 2 years	Exempt	70.00	72.50	2.50	3.6%	Non-statutory
Disabled Parking Permits	Per application	Exempt	No Charge		0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Planning Charges							
Planning Fees (statutory) Including anything additional to a single dwelling such as garages, outbuildings, tennis courts, swimming pools and house extensions (verandahs, rooms etc.)							
House (single dwelling only) – cost of development							
<\$10,000	Per application	Exempt	206.40	206.40	0.00	0.0%	Statutory
\$10,000 - \$100,000	Per application	Exempt	649.80	649.80	0.00	0.0%	Statutory
\$100,000 - \$500,000	Per application	Exempt	1330.20	1330.20	0.00	0.0%	Statutory
\$500,000 - \$1,000,000	Per application	Exempt	1437.30	1437.30	0.00	0.0%	Statutory
\$1,000,000 - \$2,000,000	Per application	Exempt	1544.30	1544.30	0.00	0.0%	Statutory
VicSmart applications (statutory fees) VicSmart is a streamlined assessment process for straightforward planning permit applications. Classes of application are identified in the planning scheme as being VicSmart and have specified requirements for information, assessment processes and decision guidelines. Need more information? visit https://www.planning.vic.gov.au/permits-and-applications/vicsmart							
up to \$10,000	Per application	Exempt	206.40	206.40	0.00	0.0%	Statutory
over \$10,000	Per application	Exempt	443.40	443.40	0.00	0.0%	Statutory
subdivision	Per application	Exempt	206.40	206.40	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Buildings and works (statutory fees)							
Including any building works not related to a single dwelling: i.e. second dwelling, signs, vegetation removal. Also including farm sheds, dams, earthworks, creation of an access (main road), industrial buildings and unit development etc.							
Buildings and works – cost of development							
<\$100,000	Per application	Exempt	1185.00	1185.00	0.00	0.0%	Statutory
\$100,001 - \$1,000,000	Per application	Exempt	1597.80	1597.80	0.00	0.0%	Statutory
\$1,000,001 - \$5,000,000	Per application	Exempt	3524.30	3524.30	0.00	0.0%	Statutory
\$5,000,000 - \$15,000,000	Per application	Exempt	8982.90	8982.90	0.00	0.0%	Statutory
Other miscellaneous statutory fees							
Use only (includes change in use)	Per application	Exempt	1360.80	1360.80	0.00	0.0%	Statutory
Liquor licence	Per application	Exempt	1360.80	1360.80	0.00	0.0%	Statutory
Subdivision - Two lot and Three or more Lots (up to 100 lots)	Per application	Exempt	1360.80	1360.80	0.00	0.0%	Statutory
Boundary realignment	Per application	Exempt	1360.80	1360.80	0.00	0.0%	Statutory
Creation, vary or remove an easement	Per application	Exempt	1360.80	1360.80	0.00	0.0%	Statutory
Section 173 Agreements - Administrative per agreement Applicant must also pay the full cost of assessment of a Section 173 agreement by Council's solicitors	Per agreement	Taxable	680.40	680.40	0.00	0.0%	Statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Certificate of compliance (eg: existing use rights)	per certificate	Exempt	303.70	303.70	0.00	0.0%	Statutory
Other matters to the satisfaction of the Responsible Authority (eg: Development Plans)	per certificate	Exempt	303.70	303.70	0.00	0.0%	Statutory
Combined applications Including a single dwelling and anything additional to a single dwelling, such as garages, outbuildings, tennis courts, swimming pools and house extensions (verandas, rooms etc.)	Per application	Exempt	Combination of charges				Statutory
Application to amend a Planning Permit (statutory fees) Including a single dwelling and anything additional to a single dwelling, such as garages, outbuildings, tennis courts, swimming pools and house extensions (verandas, rooms etc.)	Per application	Exempt	Combination of charges				Statutory
Amend - house (single dwelling only) - cost of development							
<\$10,000	Per application	Exempt	206.40	206.40	0.00	0.0%	Statutory
\$10,000 - \$100,000	Per application	Exempt	649.80	649.80	0.00	0.0%	Statutory
\$100,000 - \$500,000	Per application	Exempt	1330.20	1330.20	0.00	0.0%	Statutory
\$500,000 - \$1,000,000	Per application	Exempt	1437.30	1437.30	0.00	0.0%	Statutory
\$1,000,000 - \$2,000,000	Per application	Exempt	1544.30	1544.30	0.00	0.0%	Statutory
Use permit (to amend the use of the permit)		Exempt	1360.80	1360.80	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Description of Fees and Charges
Application to amend buildings and works (statutory fees) Including any building works not related to a single dwelling, i.e. second dwelling, signs, and vegetation removal. Also including farm sheds, dams, earthworks, creation of an access (main road), industrial buildings and unit development etc.	Per application	Exempt					Statutory
Amend - buildings and works - cost of development							
<\$100,000	Per application	Exempt	1185.00	1185.00	0.00	0.0%	Statutory
\$100,001 - \$1,000,000	Per application	Exempt	1597.80	1597.80	0.00	0.0%	Statutory
\$1,000,001 - \$5,000,000	Per application	Exempt	3524.30	3524.30	0.00	0.0%	Statutory
Subdivision Certification application							
Certification of a Plan of Subdivision, Consolidation or Creation/Removal of an Easement	Per application	Exempt	180.40	180.40	0.00	0.0%	Statutory
Certified Plan – Amendment/Recertification – under section 11(1) of the Act	Per application	Exempt	145.30	145.30	0.00	0.0%	Statutory
Alteration of plan under section 10(2) of the Act	Per application	Exempt	114.70	114.70	0.00	0.0%	Statutory
Planning Infringement notice – as prescribed in regulation							
Individual	Per Offense	Exempt	924.60	924.60	0.00	0.0%	Statutory
Company	Per Offense	Exempt	1849.20	1849.20	0.00	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Description of Fees and Charges
Other non-statutory fees							
Extension of time for Planning Permit & Consents - first extension	Per application	Taxable	269.00	278.50	9.50	3.5%	Non-statutory
Extension of time for Planning Permit & Consents - second or more	Per application	Taxable	473.00	489.70	16.70	3.5%	Non-statutory
Amendment of Endorsed Plan/s	Per amendment	Taxable	190.00	196.70	6.70	3.5%	Non-statutory
Planning Permit / Consent archive search fee	Per item	Taxable	80.00	82.90	2.90	3.6%	Non-statutory
Planning - Archive Search Fee	Per item	Taxable	80.00	82.90	2.90	3.6%	Non-statutory
Planning advice – written advertisement of planning permit requirements							
Residential	per request	Taxable	80.00	82.90	2.90	3.6%	Non-statutory
Commercial	per request	Taxable	130.00	134.60	4.60	3.5%	Non-statutory
Planning Geographical Information – including aerial photography, boundaries, overlays and contours etc.							
Residential	per request	Taxable	80.00	82.90	2.90	3.6%	Non-statutory
Commercial	per request	Taxable	130.00	134.60	4.60	3.5%	Non-statutory
Assessing a Plantation Development Notice	Per assessment	Taxable	138.00	143.00	5.00	3.6%	Non-statutory
Assessing a Timber Harvesting Plan	Per assessment	Taxable	153.00	158.50	5.50	3.6%	Non-statutory
Advertising fees - one or more of the below may apply where an application requires consultation with 10 or more residents and/or requires community consultation, as determined by the Planning officer							
Public notice in paper by Council	Per notice	Taxable	173.00	179.20	6.20	3.6%	Non-statutory
Public notice on site (when erected by Council for applicant)	Per notice	Taxable	150.00	155.40	5.40	3.6%	Non-statutory
Administration Charge	Per notice	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Subdivision Certification Fees							
Public Open Space Contributions	Per application	Exempt	5% of land value		0.0	0.0%	Statutory
Preparation of Engineering Plans by Council	Per set	Taxable	3.5 of works value		0.0	0.0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Planning Scheme Amendments							
Amendments - As prescribed in requirements (refer below)							
AMENDMENT FEE - Considering a request to amend a planning scheme; and taking action as per the act; and considering submissions which do not seek a change to the amendment; and if applicable abandoning the amendment	Per application	Exempt	3,149.70	3,149.70	0.00	0.0%	Statutory
AMENDMENT FEE - For considering submissions to a Planning Scheme Amendment For up to and including 10 submissions which seek a change to the amendment and where necessary referring the submissions to a panel	Per application	Exempt	15,611.10	15,611.10	0.00	0.0%	Statutory
AMENDMENT FEE - For considering submissions to a Planning Scheme Amendment For 11 to (and including) 20 submissions which seek a change to the amendment and where necessary referring the submissions to a panel	Per application	Exempt	31,191.60	31,191.60	0.00	0.0%	Statutory
AMENDMENT FEE - For considering submissions to a Planning Scheme Amendment For considering submissions that exceed 20 submissions which seek a change to the amendment and where necessary referring the submissions to a panel	Per application	Exempt	41,695.80	41,695.80	0.00	0.0%	Statutory
AMENDMENT FEE - For adopting the amendment or part of the amendment in accordance with Section 29 of the Act; and submitting the amendment for approval to the Minister in accordance with section 31 of the Act; and giving the notice of the approval of the amendment required by section 36(2) of the Act.	Per application	Exempt	496.80	496.80	0.00	0.0%	Statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
AMENDMENT FEE - For consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and giving notice of approval of the amendment in accordance with section 36(1) of the Act.	Per application	Exempt	496.90	496.90	0.00	0.0%	Statutory
AMENDMENT FEE - For consideration of a combined permit and planning scheme amendment under section 96A (4)(a) of the Act	Per application	Exempt	calculated fee - discount for second permit		0.00	0.0%	Statutory
AMENDMENT FEE - When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report	Per application	Exempt	Cost price	Cost price	0.00	0.0%	Non- Statutory
AMENDMENT FEE - Direct mail notification	Per application	Taxable	50.00	52.00	2.00	4.0%	Non- Statutory
AMENDMENT FEE- Legal advice	Per application	Taxable	Cost price	Cost price		0.0%	Non- Statutory
AMENDMENT FEE - Community forums or information sessions convened by Council about the Amendment	Per application	Taxable	Cost price	Cost price		0.0%	Non- Statutory
AMENDMENT FEE - Independent review of technical documents or studies provided to Council by the proponent. This may involve Council engaging an independent consultant.	Per application	Taxable	Cost price	Cost price		0.0%	Non- Statutory
Administrative Fees							
Fee for providing formal advice aerial photography - RESIDENTIAL	Per application	Taxable	80.00	83.00	2.00	2.5%	Non-statutory
Fee for providing formal advice aerial photography - COMMERCIAL	Per application	Taxable	130.00	135.00	5.00	3.8%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Planning Enforcement							
Planning infringement notice - As prescribed in regulation - Individual	Per application	Exempt	908.70	908.70	0.00	0.0%	Statutory
Planning infringement notice - As prescribed in regulation - Company	Per application	Exempt	1849.20	1849.20	0.00	0.0%	Statutory
Community Wellbeing							
Community Bus rental per day							
- Not for Profit	Half day	Taxable	76.50	79.20	2.70	3.5%	Non-statutory
- Not for Profit	Full day	Taxable	124.00	128.40	4.40	3.5%	Non-statutory
- Disability Rate	Half day	Taxable	38.00	39.40	0.76	2.0%	Non-statutory
Disability rate	Full day	Taxable	76.50	79.20	2.70	3.5%	Non-statutory
Refundable Bond	Per application	Exempt	100.00	103.60	3.60	3.6%	Non-statutory
Swimming Pools							
Schools and private facility bookings							
Swim clubs - no charge for lifeguards, facility hire only	Per Hour	Taxable	42.50	44.00	1.50	3.5%	Non-statutory
Small groups/programs: Must include minimum ONE MSC paid lifeguard All hire agreements include facility hire fee	Per hour	Taxable	72.50	75.10	2.60	3.6%	Non-statutory
Larger groups/events: Must include minimum TWO MSC paid lifeguards all hire agreements include facility hire fee	Per hour	Taxable	102.50	106.20	3.70	3.6%	Non-statutory
Lifeguard Hire- Per Hour	Per hour	Taxable	New Fee	30.00	New Fee	New Fee	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Public Hire Facilities							
Public Liability Insurance - all facilities	Per hire	Taxable	35.00	36.30	1.30	3.7%	Non-statutory
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Alexandra - Council Chambers							
Bond	Per rental period	Taxable	120.00	124.30	4.30	3.6%	Non-statutory
Commercial	Per 1/2 day	Taxable	70.00	72.50	2.50	3.6%	Non-statutory
Commercial	Per Full day	Taxable	140.00	145.00	5.00	3.6%	Non-statutory
Bond	Per rental period	Taxable	60.00	62.20	2.20	3.7%	Non-statutory
Non commercial	Per 1/2 day	Taxable	35.00	36.30	1.30	3.7%	Non-statutory
Non commercial	Per Full day	Taxable	70.00	72.50	2.50	3.6%	Non-statutory
Alexandra Town Hall Charges							
Bond	Per rental period	Taxable	235.00	243.30	8.30	3.5%	Non-statutory
Commercial	Half day	Taxable	125.00	130.00	5.00	4.0%	Non-statutory
Commercial	Full day	Taxable	250.00	259.00	9.00	3.6%	Non-statutory
Bond	Per rental period	Taxable	120.00	124.30	4.30	3.6%	Non-statutory
Non commercial	Half day	Taxable	60.00	62.20	2.20	3.7%	Non-statutory
Non commercial	Full day	Taxable	120.00	124.30	4.30	3.6%	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Bond - Piano hire	Per hire	Taxable	150.00	155.30	5.30	3.5%	Non-statutory
Piano Hire Fee	Per hire	Taxable	120.00	124.30	4.30	3.6%	Non-statutory
Equipment Hire - Replacement/ Repairs	Per item	Taxable		At cost			Non-statutory
Kinglake Community Centre							
Bond	Per rental period	Taxable	250.00	258.80	8.80	3.5%	Non-statutory
Stadium Hire	Hourly rate	Taxable	31.00	32.10	1.10	3.5%	Non-statutory
Stadium Hire	Daily rate	Taxable	250.00	258.80	8.80	3.5%	Non-statutory
Stadium Hire	Weekend rate	Taxable	420.00	434.80	14.80	3.5%	Non-statutory
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	Taxable	31.00	32.10	1.10	3.5%	Non-statutory
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	Taxable	16.00	16.60	0.60	3.8%	Non-statutory
Lounge, Hall and Craft Room	Daily rate	Taxable	126.00	130.50	4.50	3.6%	Non-statutory
Lounge, Hall and Craft Room	Weekend rate	Taxable	250.00	258.80	8.80	3.5%	Non-statutory
Foyer	Flat rate per function	Taxable	105.00	108.70	3.70	3.5%	Non-statutory
Servery	Flat rate per function	Taxable	52.00	53.90	1.90	3.7%	Non-statutory
Kitchen and Servery	Flat rate per function	Taxable	105.00	108.70	3.70	3.5%	Non-statutory
Kinglake - Council meeting room & kitchen							
Bond	Per rental period	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Commercial	Per 1/2 day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Commercial	Per Full day	Taxable	100.00	103.60	3.60	3.6%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Bond	Per rental period	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Non commercial	Per 1/2 day	Taxable	25.00	25.90	0.90	3.6%	Non-statutory
Non commercial	Per Full day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Thornton Hall							
Bond	Per rental period	Taxable	245.00	253.70	8.70	3.6%	Non-statutory
Commercial (profit) casual hire	Hourly rate	Taxable	21.00	21.80	0.80	3.8%	Non-statutory
Community group (non-profit) casual hire	Hourly rate	Taxable	16.00	16.60	0.60	3.8%	Non-statutory
Commercial (profit) casual hire	Daily rate	Taxable	130.00	134.60	4.60	3.5%	Non-statutory
Community group (non-profit) casual hire	Daily rate	Taxable	105.00	108.70	3.70	3.5%	Non-statutory
Commercial (profit) casual hire	Weekend rate	Taxable	210.00	217.40	7.40	3.5%	Non-statutory
Community group (non-profit) casual hire	Weekend rate	Taxable	155.00	160.50	5.50	3.5%	Non-statutory
Yea - Council Chambers, Supper Room & kitchen							
Bond	Per rental period	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Commercial hire	Per Full day	Taxable	100.00	103.60	3.60	3.6%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Yea - Council Chambers, Supper Room & kitchen (cont.)							
Bond	Per rental period	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Non commercial hire	Per 1/2 day	Taxable	25.00	25.90	0.90	3.6%	Non-statutory
Non commercial hire	Per Full day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Yea Town Hall Hire							
<i>Supper room & kitchen only</i>							
Bond	Per rental period	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Commercial hire	Per Full day	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Whole facility							
Bond	Per rental period	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Non commercial hire	Per 1/2 day	Taxable	25.00	25.90	0.90	3.6%	Non-statutory
Non commercial hire	Per Full day	Taxable	50.00	51.80	1.80	3.6%	Non-statutory
Whole facility							
Bond - commercial	Per rental period	Taxable	235.00	243.30	8.30	3.5%	Non-statutory
Commercial hire	per hour	Taxable	90.00	93.20	3.20	3.6%	Non-statutory
Commercial hire	Per 1/2 day	Taxable	270.00	279.60	9.60	3.6%	Non-statutory
Commercial hire	Per Full day	Taxable	540.00	559.10	19.10	3.5%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Bond - non-commercial	Per rental period	Taxable	120.00	124.30	4.30	3.6%	Non-statutory
Non commercial hire	per hour	Taxable	45.00	46.60	1.60	3.6%	Non-statutory
Non commercial hire	Half day	Taxable	135.00	139.80	4.80	3.6%	Non-statutory
Non commercial hire	Full day	Taxable	270.00	279.60	9.60	3.6%	Non-statutory
<i>Hire of sound system and lighting box (separate charge)</i>							
Bond - commercial	Per hire	Taxable	1000.00	1035.20	35.20	3.5%	Non-statutory
Commercial hire	Per hire	Taxable	200.00	207.10	7.10	3.6%	Non-statutory
Bond - non-commercial	Per hire	Taxable	500.00	517.60	17.60	3.5%	Non-statutory
Non-commercial hire	Per hire	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Yea Railway Station - Goods Shed, including kitchen	Per day	Taxable	100.00	103.60	3.60	3.6%	Non-statutory
Library Services							
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	Taxable	3.00	3.20	0.20	6.7%	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			No Charge		0.00	0.0%	Non-statutory
Murrindindi Library Reimbursement Lost Item	Per item	Taxable	book cost		0.00	0.0%	Non-statutory
Replacement Membership Cards	per Card	Taxable	2.50	5.00	2.50	100.0%	Non-statutory
Murrindindi Library - Laminating A4	Per sheet	Taxable	1.50	1.60	0.10	6.7%	Non-statutory
Murrindindi Library - Laminating A3	Per sheet	Taxable	2.50	2.60	0.10	4.0%	Non-statutory

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Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Saleyards*							
Yea Saleyard - Agent Fees	Per animal	Taxable	1.25	1.25	0.00	0.0%	COM - AGM
Yea Saleyard - Cow & Calf Fee	Per animal	Taxable	14.30	14.30	0.00	0.0%	COM - AGM
Yea Saleyard - Weighed Cattle Fee	Per animal	Taxable	13.20	13.20	0.00	0.0%	COM - AGM
Yea Saleyard - Bulls (incl. \$2 weigh fee)	Per animal	Taxable	20.00	20.00	0.00	0.0%	COM - AGM
Yea Saleyard - Scanning Fees	Per animal	Taxable	2.86	2.86	0.00	0.0%	COM - AGM
Yea Saleyard - No Tag Fee	Per animal	Taxable	40.00	40.00	0.00	0.0%	COM - AGM
Yea Saleyard - Non-reader Tag Fee	Per animal	Taxable	15.00	15.00	0.00	0.0%	COM - AGM
Yea Saleyard - Non-Sale Day Fee (Non Local Agent)	Per annum	Taxable	2,000.00	2,000.00	0.00	0.0%	COM - AGM
Yea Saleyard - Facility Hire Fee (Private)	Per Event	Taxable	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		0.00	0.0%	COM - AGM

* Saleyards COM AGM = Committee of Management – Annual General Meeting

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
KERBSIDE COLLECTION SERVICE							
Commercial collection charges							
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	11.50	13.20	1.70	12.9%	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	8.05	1.05	13.0%	Non-statutory
Event bin charges							
Event bin top hire	per item	Taxable	No Charge	No Charge	0.00	0.0%	Non-statutory
Garbage bin - supply and clear - 1st two bins (public event only) if recycling is included	per item	Taxable	No Charge	No Charge	0.00	0.0%	Non-statutory
Recycle bin - clear and remove - 1st two bins (public event only)	per item	Taxable	No Charge	No Charge	0.00	0.0%	Non-statutory
Garbage bin - supply and clear - bins in excess of two bins (all for private event)	per item	Taxable	21.60	24.80	3.20	14.8%	Non-statutory
Recycle bin - clear and remove - bins in excess of two bins (all for private event)	per item	Taxable	18.00	20.70	2.70	15.0%	Non-statutory
Special event - clearance only e.g. during event, or own bins	per item	Taxable	18.00	20.70	2.70	15.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
WASTE DISPOSAL							
Bin Compounds							
Additional key (beyond 2 per household)	per item	Taxable	New fee	35.00	New fee	0.0%	Non-statutory
Replacement key	per item	Taxable	New fee	35.00	New fee	0.0%	Non-statutory
Waste direct to landfill (over weighbridge)							
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	Taxable	275.00	287.40	12.40	4.5%	Non-statutory
Commercial/Business (Industrial) Waste - general	per tonne	Taxable	275.00	287.40	12.40	4.5%	Non-statutory
Residential/Municipal General Waste (direct to landfill)	per tonne	Taxable	219.88	238.00	18.12	8.2%	Non-statutory
Clean fill	per tonne	Taxable	135.75	140.50	4.75	3.5%	Non-statutory
Packaged non-friable asbestos (direct to landfill)	per tonne	Taxable	175.66	181.80	6.15	3.5%	Non-statutory
Minimum gate fee per invoice (account holders)	per invoice	Taxable	40.00	40.00	0.00	0.0%	Non-statutory
Minimum gate fee per visit (casual users)	per load	Taxable	60.00	60.00	0.00	0.0%	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	35.00	35.00	0.00	0.0%	Non-statutory
Weekend tipping fee (tipping cost is additional)	per load	Taxable	150.00	150.00	0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Resource Recovery Centre Gate Fees							
Shire Residents and Ratepayers							
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	50.00	62.00	12.00	24.0%	Non-statutory
Bagged household domestic waste up (max 50L / 0.05 m3)	max 0.1m3	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Car Tyre	each	Taxable	9.50	9.50	0.00	0.0%	Non-statutory
Motorcycle Tyre	each	Taxable	4.90	5.10	0.20	4.1%	Non-statutory
4wd / Light truck tyre	each	Taxable	14.40	16.50	2.10	14.6%	Non-statutory
Truck Tyre	each	Taxable	22.90	25.70	2.80	12.2%	Non-statutory
Tractor Tyre < 1m diameter	each	Taxable	135.00	152.00	17.00	12.6%	Non-statutory
Tractor Tyre > 1m diameter	each	Taxable	270.00	304.00	34.00	12.6%	Non-statutory
Earthmover and larger by negotiation based on contractor price list	each	Taxable	by negotiation	by negotiation		0.0%	Non-statutory
Any tyre that is dirty / contaminated or on the rim	each	Taxable	listed price x2	listed price x2		0.0%	Non-statutory
Green waste Cuttings (domestic)		Taxable	20.00	20.00	0.00	0.0%	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Green waste Cuttings (domestic) - prior to fire season (all of October and November) and after fire season (all of April), and following declared emergency events, as announced by Council	per cubic metre	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Green waste Cuttings (commercial)	per cubic metre	Taxable	20.00	40.00	20.00	100.0%	Non-statutory
Comingled Recyclables (Commercial)	per cubic metre	Taxable	15.00	15.50	0.50	3.3%	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		0.0%	Non-statutory
Domestic Gas Bottle - small	per bottle	Taxable	8.00	8.30	0.30	3.8%	Non-statutory
Domestic Gas Bottle - medium	per bottle	Taxable	10.00	10.40	0.40	4.0%	Non-statutory
Domestic Gas Bottle - large /acetylene	per bottle	Taxable	35.00	36.20	1.20	3.4%	Non-statutory
Chemical containers "Drum Muster" (triple rinsed)	Per container	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Chemical containers - non "Drum Muster" (triple rinsed)	Per container	Taxable	8.00	8.30	0.30	3.8%	Non-statutory
Mattress - all sizes (including base)	per item	Taxable	27.00	28.50	1.50	5.6%	Non-statutory
Couch per seat	per seat	Taxable	15.00				
White Goods, except fridges	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Fridges / air conditioning units	per item	Taxable	20.00	20.00	0.00	0.0%	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	3.00	3.00	0.00	0.0%	Non-statutory
Fluorescent tube	per item	Taxable	1.00	1.00	0.00	0.0%	Non-statutory
Transfer Station & Tipping Fees							
Non - Shire Residents and Ratepayers							
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	125.00	155.00	30.00	24.0%	Non-statutory
Car Tyre	each	Taxable	19.00	19.00	0.00	0.0%	Non-statutory
Motorcycle Tyre	each	Taxable	9.80	10.20	0.40	4.1%	Non-statutory
4wd / Light truck tyre	each	Taxable	28.80	33.00	4.20	14.6%	Non-statutory

DRAFT ANNUAL BUDGET 2023/24

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Truck Tyre	each	Taxable	45.80	51.40	5.60	12.2%	Non-statutory
Tractor Tyre < 1m diameter	each	Taxable	180.00	304.00	124.00	68.9%	Non-statutory
Tractor Tyre > 1m diameter	each	Taxable	440.00	608.00	168.00	38.2%	Non-statutory
Earthmover and larger by negotiation based on contractor price list	each	Taxable	by negotiation	by negotiation		0.0%	Non-statutory
Car / 4WD / Truck tyre on rim or dirty	each	Taxable	listed price x2	listed price x2		0.0%	Non-statutory
Green waste Cuttings (domestic)		Taxable	40.00	40.00	0.00	0.0%	Non-statutory
Green waste Cuttings (commercial)	per cubic metre	Taxable	40.00	40.00	0.00	0.0%	Non-statutory
Comingled Recyclables (Commercial)	per cubic metre	Taxable	30.00	31.00	1.00	3.3%	Non-statutory
Comingled Recyclables (Residential)	per cubic metre	Taxable	15.00	15.50	0.50	3.3%	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	16.00	16.60	0.60	3.8%	Non-statutory
Domestic Gas Bottle - medium	per bottle	Taxable	20.00	20.80	0.80	4.0%	Non-statutory
Domestic Gas Bottle - large /acetylene	per bottle	Taxable	70.00	72.40	2.40	3.4%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Chemical containers "Drum Muster" (triple rinsed)	Per container	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Chemical containers - non "Drum Muster" (triple rinsed)	Per container	Taxable	8.00	16.60	8.60	107.5%	Non-statutory
Mattress -all sizes	per item	Taxable	54.00	57.00	3.00	5.6%	Non-statutory
Couch per seat	per seat	Taxable	30.00	33.00	3.00	10.0%	Non-statutory
White Goods, except fridges	per item	Taxable	0.00	0.00	0.00	0.0%	Non-statutory
Fridges	per item	Taxable	40.00	40.00	0.00	0.0%	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	6.00	6.00	0.00	0.0%	Non-statutory
Fluorescent tube	per item	Taxable	2.00	2.00	0.00	0.0%	Non-statutory

