

**MURRINDINDI
SHIRE COUNCIL**

2021/22

ANNUAL BUDGET



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Mayor Introduction

It is with pleasure that I introduce Murrindindi Shire Council's Budget for 2021/2022

This budget is the first for this Council, which was elected in October 2020 to serve the community of Murrindindi Shire for a four year term. Council has approached this budget with optimism about what can be achieved but also a realistic understanding of the need to manage Council's finances responsibly and equitably for the benefit of all across our Shire.

At the time of writing, it appears we have weathered the worst of the Coronavirus pandemic. As your newly-elected Council, our focus is now twofold – to assist community recovery, post-pandemic and to create a budget that will help us to deliver the vision we are developing jointly with our community for our four year term.

This Budget is being developed in parallel with a community engagement project – 'Shaping Our Future' – designed to elicit community ideas and opinions about what is important for our community over the next four years. This Project will inform our new Council Plan, including a vision which will guide Council's work over the next four years.

We believe our community is keen for us to continue to look for opportunities to support businesses and community groups which are recovering from the impacts of the pandemic. This budget continues to support our popular grants and contributions program, with a review of the criteria for grants underway to ensure we are getting the mix right for our community.

This budget will allow us to strengthen our strategic planning processes for land use and development opportunities. It will also enable us to put greater emphasis on our community engagement processes and practices. This will help ensure community input is at the centre of decisions about how we allocate our resources across our Shire.

We are also allocating funds to review how we manage the life cycle of our built and environmental assets, including ageing infrastructure, roads, recreation and open spaces. This review will also consider changing community expectations about Council service delivery and the impacts of climate change (fires, drought, severe weather), particularly for the management of trees.

We are allocating funds to a range of tourism and business development initiatives, assisting business to access both government funding and information about the regulatory side of doing business. We're also hosting and promoting a range of professional development opportunities. To boost the return of tourists to our Shire, we will fund initiatives to help that sector thrive. We will develop printed material and online content to attract visitors to cycling, walking and other nature-based tourism opportunities, while promoting the Great Victorian Rail Trail and associated towns in collaboration with neighbouring Shires.

We are allocating resources to collaboratively develop a Reconciliation Action Plan so we can better recognise and celebrate the traditional owners of our land. We believe this is an important and overdue step in formalising our commitment to working in partnership with the Taungurung.

We are also allocating \$80,000 to development of programs which relate to the environment and mitigating the effects of climate change. We know the community will contribute some great ideas about the environment through the 'Shaping Our Future' community engagement process, and allocation of funds in this budget means we will be in a position to implement those quickly.

We are pleased to say we have been successful in attracting over \$3.8 million in capital grant funding to contribute to important infrastructure projects. Together with our contribution, this will enable Council to roll out almost \$15 million in capital works right across the Shire, including

- \$3.5 million on roads and paths
- \$123,000 to improve safety at our swimming pools
- \$2.5 million to replace Break O'Day Road bridge in Glenburn, the Yea Caravan Park Bridge and the Yarck Road Bridge and widening of Snobs Creek Road
- \$417,000 for construction works on the Alexandra Youth Precinct project
- \$100,000 to undertake structural stabilisation works and create a meeting room at the Yea Shire Hall at the Yea Shire Hall
- \$200,000 to undertake major renewal works at the Alexandra Maternal and Child Health Centre
- \$65,000 investigation and design for Kinglake closed landfill

As a newly-elected Council, one of the realities with which we are coming to terms is around limits on funding sources. Unlike larger or metropolitan councils, small rural councils have only limited funding sources and are largely dependent on rates revenue and grant funding. Costs for the wide range of services we provide for the community continue to rise - as do the obligations on councils to implement an ever-expanding range of state government laws and regulations, while also maintaining existing services.

While we will continue to actively seek grant funding for a range of projects, the reality is that rates remain an important revenue source for Council.

We are aware rates can have an impact, both on individuals and businesses and last year Council delivered a budget with no rate rise. Next financial year rates will rise, but only by 1.5%, which is consistent with the Victorian Government's rate cap. We have also reinstated the 25% rate premium on commercial/industrial properties which Council temporarily suspended last year during the pandemic. We do of course have financial hardship policies to help those who are struggling.

I speak for the whole Council when saying I am excited about working in partnership with our community to make our Shire an even better place to live. Our joint community vision and new Council Plan will be instrumental in establishing community priorities which will be reflected in our work plans and budgets over the next four years. We believe the Budget for 2021-2022 is a great first step on that journey.

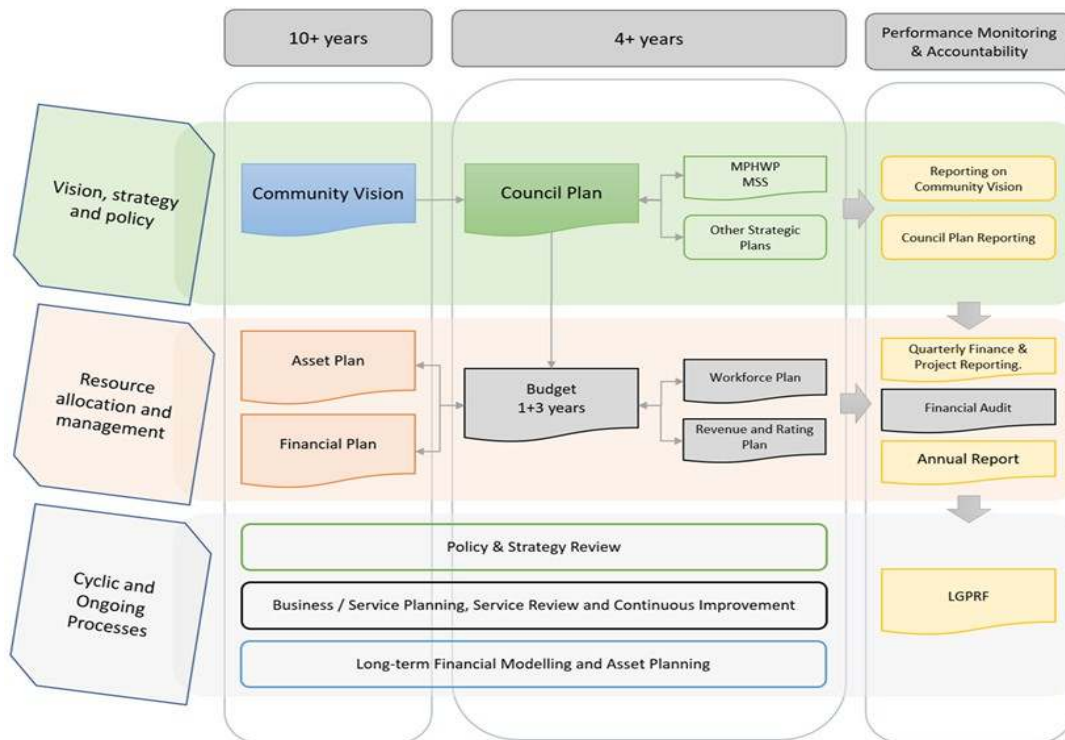
Mayor - Cr Sandice McAulay

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.2 Our purpose

Our vision

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

Our values

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

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

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

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

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

1.3 Strategic objectives

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

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

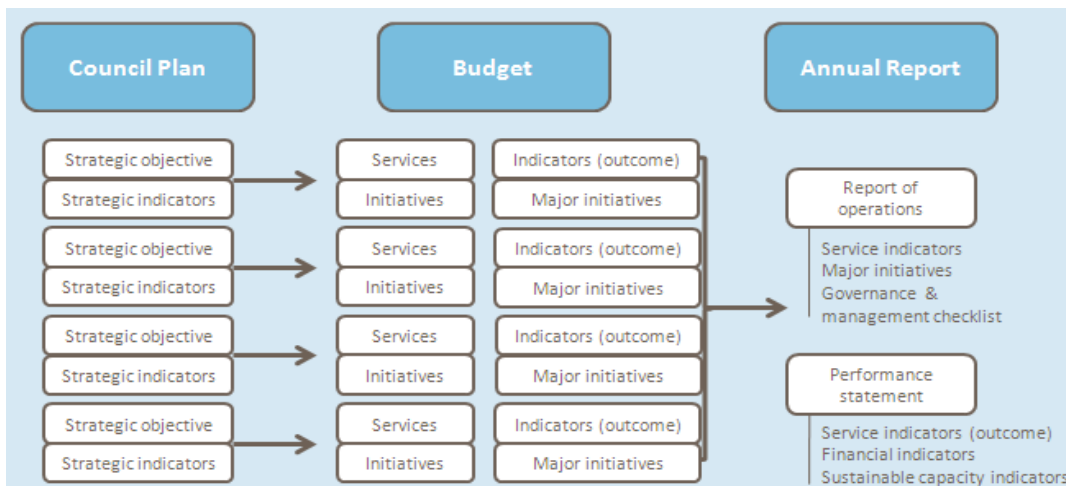
They address the things about the Murrindindi Shire that our community says are important to support opportunity, quality of life, wellbeing and the liveability of our towns and places.

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

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

2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: OUR PEOPLE

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Aged & Disability Services	This service area provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, personal care, social activities and outings, home maintenance and senior citizens clubs. <i>Note: Council withdrew from the provision of Aged & Disability Services during 2019/20.</i>	<i>Exp</i>	2,091	243	157
		<i>Rev</i>	1,103	77	60
		<i>NET</i>	988	166	97
Children & Family Services	This service area provides family orientated support services including maternal and child health and home based childcare.	<i>Exp</i>	1,762	1,957	1,919
		<i>Rev</i>	1,583	1,585	1,562
		<i>NET</i>	179	372	357
Library Services	This service area provides libraries in Alexandra, Yea and Kinglake and the mobile library to the Shire's more remote communities. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered.	<i>Exp</i>	482	526	587
		<i>Rev</i>	160	168	164
		<i>NET</i>	322	358	423
Community Service Administration	This includes the cost of management and general administration across all of Council's community services. <i>Note: 2020/21 Revenue includes the Community Planning Initiative grant and COVID-19 CASI (Community Activation and Social Isolation) grant.</i>	<i>Exp</i>	568	810	638
		<i>Rev</i>	0	174	0
		<i>NET</i>	568	636	638
Emergency Services	This is funding of Council's statutory emergency services obligations, including the provisions of the annual roadside slashing program. <i>Note: 2019/20 and 2020/21 includes costs incurred in Council's response to the COVID-19 pandemic.</i>	<i>Exp</i>	700	786	331
		<i>Rev</i>	78	76	73
		<i>NET</i>	622	710	258
Recreation, Aquatic and Youth Services	This service area provides strategic planning to inform the development of recreation and youth services and infrastructure and coordinates council services including recreation facilities, swimming pools and Council's recreation and youth responsibilities within the municipality.	<i>Exp</i>	741	684	557
		<i>Rev</i>	79	68	30
		<i>NET</i>	662	616	527

Major Initiatives

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

Other Initiatives

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

Service Performance Outcome Indicators

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

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

2.2 Strategic Objective 2: OUR PLACE

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

Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual \$'000	Forecast \$'000	Budget \$'000
Environmental Management	This service includes management of Council's environmental impacts including sustainable resource use, energy consumption, roadside biodiversity management and pest plant and animal control. <i>Note: In 2021/21, Council will be the auspice for the Goulburn Murray Climate Alliance.</i>	<i>Exp</i>	302	293	497
		<i>Rev</i>	39	50	126
		<i>NET</i>	263	243	371
Waste Management Services	This service provides kerbside rubbish and recycling collection, management of Resource Recovery Centres at Alexandra, Yea, Eildon, Kinglake and Marysville and landfill operations in Alexandra. These operations generate funds above the annual cost requirements to ensure that Council's waste reserve is able to provide for future waste management works (i.e. future cell construction, rehabilitation requirements and management of landfills).	<i>Exp</i>	3,471	3,267	3,374
		<i>Rev</i>	4,389	4,129	4,284
		<i>NET</i>	(918)	(862)	(910)
Building Control	This service provides statutory building services to the council and community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works. Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services.	<i>Exp</i>	413	375	419
		<i>Rev</i>	426	472	471
		<i>NET</i>	(13)	(97)	(52)
Community Safety	This service facilitates a safer community through the provision of school crossing supervision, traffic management, domestic animal management, regulation and enforcement of local laws and community fire prevention as well as community education regarding these public safety programs.	<i>Exp</i>	407	466	501
		<i>Rev</i>	160	244	238
		<i>NET</i>	247	222	263

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Development Approvals	This service involves processing all planning applications, provides advice and makes decisions about development proposals that require a planning permit in accordance with the Victorian Planning Provisions (VPP), as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. The service also monitors the Murrindindi Planning Scheme as well as preparing major policy documents shaping the future of the shire. It also prepares and processes amendments to the Murrindindi Planning Scheme.	<i>Exp</i>	947	1,035	1,079
		<i>Rev</i>	344	432	399
		<i>NET</i>	603	603	680
Environmental Health	This service involves protecting the community's health and well being by coordinating food safety support programs, septic tank permit administration and immunisation programs. <i>Note: Rubicon Waste Water project funding is included in 2020/21</i>	<i>Exp</i>	255	670	332
		<i>Rev</i>	157	381	159
		<i>NET</i>	98	289	173
Infrastructure Maintenance	Council has a vast network of infrastructure assets including buildings, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets.	<i>Exp</i>	5,771	5,413	5,215
		<i>Rev</i>	2,336	1,926	1,908
		<i>NET</i>	3,435	3,487	3,307
Parks, Gardens & Open Space Management	This service provides planning, development and maintenance to our public open space, road reserves and parks.	<i>Exp</i>	1,494	1,749	1,965
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,494	1,749	1,965

Major Initiatives

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

Other Initiatives

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

Service Performance Outcome Indicators

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

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

2.3 Strategic Objective 3: OUR PROSPERITY

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Tourism	Provides support to local visitor information centres, events and regional tourism marketing. Council is also the responsible authority for overseeing the management of the leases for the Yea and Marysville Caravan Parks. <i>Note: Additional tourism staff resources included in 2020/21. 2021/22 includes increased Tourism Industry Development support.</i>	<i>Exp</i>	523	759	894
		<i>Rev</i>	158	93	132
		<i>NET</i>	365	666	762
Business Development	This service assists business investment and growth and facilitates access to local employment. <i>Note: 2020/21 includes the Eildon Floating Cities Project and the Outdoor Eating & Entertainment Package grant.</i>	<i>Exp</i>	796	1,676	480
		<i>Rev</i>	113	639	17
		<i>NET</i>	683	1,037	463
Saleyards	This area covers the management and operations of the Yea Saleyards.	<i>Exp</i>	355	355	363
		<i>Rev</i>	493	408	391
		<i>NET</i>	(138)	(53)	(28)

Major Initiatives

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

Other Initiatives

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

2.4 Strategic Objective 4: OUR PROMISE

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

Services

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Councillors	This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events. <i>Note: Election expenses make up the bulk of the increased expenditure in 2020/21.</i>	<i>Exp</i>	336	517	348
		<i>Rev</i>	1	27	6
		<i>NET</i>	335	490	342
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>	1,201	1,260	1,213
		<i>Rev</i>	0	0	0
		<i>NET</i>	1,201	1,260	1,213
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>	587	554	620
		<i>Rev</i>	5	5	5
		<i>NET</i>	582	549	615
Financial Services	These services include the management of Council's finances, payroll, accounts payable and receivable, raising and collection of rates and charges and valuation of properties throughout the municipality. <i>Note: Revenue from Interest on Investment is reducing due to current low interest rates.</i>	<i>Exp</i>	999	1,292	1,110
		<i>Rev</i>	776	546	443
		<i>NET</i>	223	746	667
Corporate Services	These services include statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also responsible for enterprise risk management and the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts. <i>Note: 2019/20 & 2020/21 includes the Working for Victoria grant funded program.</i>	<i>Exp</i>	1,251	2,757	1,156
		<i>Rev</i>	1,052	919	69
		<i>NET</i>	199	1,838	1,087

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Human Resources	This has a focus on management of OH&S risk and organisational well being and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources. <i>Note: new HR Coordinator position included in 2021/22 Budget.</i>	<i>Exp</i>	255	425	598
		<i>Rev</i>	0	0	0
		<i>NET</i>	255	425	598
Information Technology	This area provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way. <i>Note: increase in 2020/21 due to Digital Futures Project.</i>	<i>Exp</i>	703	1,001	1,136
		<i>Rev</i>	0	0	0
		<i>NET</i>	703	1,001	1,136
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>	852	812	859
		<i>Rev</i>	4	6	5
		<i>NET</i>	848	806	854
Asset Planning and Management	This unit strategically manages the capital works planning and renewal requirements of all of Council's \$300m worth of public assets.	<i>Exp</i>	1,214	1,147	1,290
		<i>Rev</i>	788	628	600
		<i>NET</i>	426	519	690

Major Initiatives

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

Other Initiatives

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

Service Performance Outcome Indicators

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

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

2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Our People	2,300	4,189	1,889
Our Place	5,797	13,382	7,585
Our Prosperity	1,197	1,737	540
Our Promise	7,202	8,330	1,128
Total	16,496	27,638	11,142
Expenses added in:			
Depreciation (ex.plant)	8,270		
Net (gain)/loss on disposal of property, infrastructure, plant & equip.	600		
Deficit before funding sources	25,366		
Funding sources added in:			
Rates & charges revenue (not including waste charges)	18,444		
Grants commission - operating grant (ex. local roads)	3,200		
Grants - capital	4,866		
Total funding sources	26,510		
Operating surplus/(deficit) for the year	1,144		

3. Financial Statements

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

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

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

Comprehensive Income Statement

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Income						
Rates and charges	4.1.1	21,589	22,017	22,607	23,209	23,823
Statutory fees and fines	4.1.2	1,188	1,219	1,237	1,256	1,275
User fees	4.1.3	910	990	1,005	1,020	1,035
Grants - Operating	4.1.4	8,613	6,767	6,869	6,972	7,077
Grants - Capital	4.1.4	4,259	4,866	1,138	904	872
Contributions - monetary	4.1.5	289	179	179	179	179
Contributions - non-monetary	4.1.5	600	600	600	600	600
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(621)	(600)	(600)	(600)	(600)
Other income	4.1.6	1,085	1,015	995	975	956
Total income		37,912	37,053	34,030	34,515	35,217
Expenses						
Employee costs	4.1.7	15,610	15,373	15,680	15,994	16,314
Materials and services	4.1.8	13,976	11,254	10,915	11,074	11,239
Depreciation and amortisation	4.1.9	8,859	8,920	9,098	9,280	9,466
Finance costs		25	-	-	-	-
Other expenses	4.1.10	517	362	367	373	379
Total expenses		38,987	35,909	36,060	36,721	37,398
Surplus/(deficit) for the year		(1,075)	1,144	(2,030)	(2,206)	(2,181)
Total comprehensive result		(1,075)	1,144	(2,030)	(2,206)	(2,181)

Balance Sheet

For the four years ending 30 June 2025

		Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		31,073	26,867	25,640	24,432	25,480
Trade and other receivables		3,906	3,992	4,032	4,072	4,113
Other assets		265	250	250	250	250
Total current assets	4.2.1	<u>35,244</u>	<u>31,109</u>	<u>29,922</u>	<u>28,754</u>	<u>29,843</u>
Non-current assets						
Intangible assets		1,845	1,488	1,436	1,386	1,337
Property, infrastructure, plant & equipment		358,556	364,333	363,285	362,057	358,611
Trade and other receivables		5	2	2	2	2
Total non-current assets	4.2.1	<u>360,406</u>	<u>365,823</u>	<u>364,723</u>	<u>363,445</u>	<u>359,950</u>
Total assets		<u>395,650</u>	<u>396,932</u>	<u>394,645</u>	<u>392,199</u>	<u>389,793</u>
Liabilities						
Current liabilities						
Trade and other payables		2,945	2,445	2,469	2,494	2,519
Trust funds, deposits and receipts in advance		1,251	1,557	1,557	1,557	1,557
Provisions		3,218	3,250	3,283	3,316	3,349
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Total current liabilities	4.2.2	<u>7,414</u>	<u>7,252</u>	<u>7,309</u>	<u>7,367</u>	<u>7,425</u>
Non-current liabilities						
Provisions		5,980	6,280	5,966	5,668	5,385
Interest-bearing liabilities	4.2.3	-	-	-	-	-
Total non-current liabilities	4.2.2	<u>5,980</u>	<u>6,280</u>	<u>5,966</u>	<u>5,668</u>	<u>5,385</u>
Total liabilities		<u>13,394</u>	<u>13,532</u>	<u>13,275</u>	<u>13,035</u>	<u>12,810</u>
Net assets		<u>382,256</u>	<u>383,400</u>	<u>381,370</u>	<u>379,164</u>	<u>376,983</u>
Equity						
Accumulated surplus		131,766	136,118	134,765	133,650	130,272
Reserves		250,490	247,282	246,605	245,514	246,711
Total equity		<u>382,256</u>	<u>383,400</u>	<u>381,370</u>	<u>379,164</u>	<u>376,983</u>

Statement of Changes in Equity
For the four years ending 30 June 2025

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2021 Forecast Actual				
Balance at beginning of the financial year	383,331	131,560	231,594	20,177
Surplus/(deficit) for the year	(1,075)	(1,075)	-	-
Transfers to other reserves	-	(1,421)	-	1,421
Transfers from other reserves	-	2,702	-	(2,702)
Balance at end of the financial year	382,256	131,766	231,594	18,896
2022 Budget				
Balance at beginning of the financial year	382,256	131,766	231,594	18,896
Surplus/(deficit) for the year	1,144	1,144	-	-
Transfers to other reserves	-	(1,303)	-	1,303
Transfers from other reserves	-	4,511	-	(4,511)
Balance at end of the financial year	383,400	136,118	231,594	15,688
2023				
Balance at beginning of the financial year	383,400	136,118	231,594	15,688
Surplus/(deficit) for the year	(2,030)	(2,030)	-	-
Transfers to other reserves	-	(1,983)	-	1,983
Transfers from other reserves	-	2,660	-	(2,660)
Balance at end of the financial year	381,370	134,765	231,594	15,011
2024				
Balance at beginning of the financial year	381,370	134,765	231,594	15,011
Surplus/(deficit) for the year	(2,206)	(2,206)	-	-
Transfers to other reserves	-	(1,593)	-	1,593
Transfers from other reserves	-	2,684	-	(2,684)
Balance at end of the financial year	379,163	133,649	231,594	13,920
2025				
Balance at beginning of the financial year	379,163	133,649	231,594	13,920
Surplus/(deficit) for the year	(2,181)	(2,181)	-	-
Transfers to other reserves	-	(1,622)	-	1,622
Transfers from other reserves	-	425	-	(425)
Balance at end of the financial year	376,983	130,272	231,594	15,117

Statement of Cash Flows

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities					
Rates and charges	21,530	22,079	22,268	23,061	23,823
Statutory fees and fines	1,195	1,218	1,220	1,222	1,224
User fees	757	945	947	949	951
Grants - operating	9,313	6,767	6,598	6,433	6,272
Grants - capital	4,005	4,941	1,138	904	872
Contributions - monetary	289	179	179	179	179
Interest received	381	330	323	317	311
Other income	794	792	808	824	840
Net GST refund / payment	1,270	990	-	-	-
Net Trust funds and deposits	(457)	232	-	-	-
Employee costs	(15,666)	(15,841)	(15,523)	(15,834)	(16,151)
Materials and services	(15,641)	(12,099)	(10,808)	(10,963)	(11,127)
Other payments	(393)	(398)	(374)	(380)	(387)
Net cash provided by/(used in) operating activities	7,377	10,135	6,776	6,712	6,807
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(16,869)	(14,690)	(8,293)	(8,258)	(6,073)
Proceeds from sale of property, infrastructure, plant and equipment	960	349	290	338	314
Net cash provided by/ (used in) investing activities	(15,909)	(14,341)	(8,003)	(7,920)	(5,759)
Cash flows from financing activities					
Finance costs	(30)	-	-	-	-
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(479)	-	-	-	-
Net cash provided by/(used in) financing activities	(509)	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(9,041)	(4,206)	(1,227)	(1,208)	1,048
Cash and cash equivalents at the beginning of the financial year	40,114	31,073	26,867	25,640	24,432
Cash and cash equivalents at the end of the financial year	31,073	26,867	25,640	24,432	25,480

Statement of Capital Works

For the four years ending 30 June 2025

	NOTES	Forecast	Budget	Projections		
		Actual		2022/23	2023/24	2024/25
		2020/21	2021/22	2022/23	2023/24	2024/25
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	-	-	-
Land improvements		189	75	-	-	-
Total land		189	75	-	-	-
Buildings		1,043	872	339	269	447
Total buildings		1,043	872	339	269	447
Total property		1,232	947	339	269	447
Plant and equipment						
Plant, machinery and equipment		2,538	1,680	938	1,267	1,144
Computers and telecommunications		279	240	90	126	171
Library books		100	100	100	100	100
Total plant and equipment		2,917	2,020	1,128	1,493	1,415
Infrastructure						
Roads		7,619	3,862	3,188	2,814	2,144
Bridges		418	4,184	100	100	60
Footpaths and cycleways		1,101	434	495	404	1,117
Drainage		180	730	280	346	252
Recreational, leisure and community facilities		1,690	1,218	163	148	213
Waste management		1,712	1,295	2,600	2,684	425
Total infrastructure		12,720	11,723	6,826	6,496	4,211
Total capital works expenditure	4.3.1	16,869	14,690	8,293	8,258	6,073
Represented by:						
New asset expenditure		3,312	366	-	1,600	-
Asset renewal expenditure		8,993	8,217	5,939	5,562	5,226
Asset expansion expenditure		900	214	285	199	282
Asset upgrade expenditure		3,664	5,893	2,069	897	565
Total capital works expenditure	4.3.1	16,869	14,690	8,293	8,258	6,073
Funding sources represented by:						
Grants		5,021	4,846	1,138	904	872
Contributions		802	349	290	338	314
Council cash		11,046	9,495	6,865	7,016	4,887
Total capital works expenditure	4.3.1	16,869	14,690	8,293	8,258	6,073

Statement of Human Resources

For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	15,610	15,373	15,680	15,994	16,314
Employee costs - capital	422	429	438	446	455
Total staff expenditure	16,032	15,802	16,118	16,440	16,769
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	154.3	152.0	152.0	152.0	152.0
Total staff numbers	154.3	152.0	152.0	152.0	152.0

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

Directorate	Budget 2021/22 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Executive Team	887	887	-	-	-
Assets and Development	7,148	6,212	936	-	-
Community Engagement	3,754	1,346	2,408	252	66
Corporate and Shared Services	3,235	1,824	1,411	-	31
Total permanent staff expenditure	15,024	10,269	4,755	252	97
Casuals, temporary and other expenditure	349				
Total employee costs - operating	15,373				
Total employee costs - capital	429				
Total staff expenditure	15,802				

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

Department	Budget 2021/22 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part time FTE		
Executive Team	4.0	4.0	0.0	0.0	0.0
Assets and Development	71.0	61.0	10.0	0.0	0.0
Community Engagement	36.9	12.0	24.9	0.0	0.7
Corporate and Shared Services	31.0	16.0	15.0	3.0	0.4
Total permanent staff expenditure	142.9	93.0	49.9	3.0	1.1
Casuals, temporary and other expenditure	4.1				
Capitalised labour costs	5.0				
Total staff	152.0				

**Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2025**

	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000
Executive				
Permanent - Full time	887	905	923	941
Female	410	418	427	435
Male	478	488	497	507
Total Executive	887	905	923	941
Assets and development				
Permanent - Full time	6,212	6,336	6,463	6,592
Female	1,874	1,911	1,950	1,989
Male	4,338	4,425	4,513	4,604
Permanent - Part time	936	955	974	993
Female	511	521	532	542
Male	424	432	441	450
Total Assets and development	7,148	7,291	7,437	7,586
Community engagement				
Permanent - Full time	1,346	1,373	1,400	1,428
Female	1,088	1,110	1,132	1,155
Male	258	263	268	274
Permanent - Part time	2,408	2,456	2,505	2,555
Female	2,094	2,136	2,179	2,222
Male	314	320	327	333
Total Community engagement	3,754	3,829	3,906	3,984
Corporate and shared services				
Permanent - Full time	1,824	1,860	1,898	1,936
Female	819	835	852	869
Male	1,004	1,024	1,045	1,065
Permanent - Part time	1,411	1,439	1,468	1,497
Female	859	876	894	912
Male	553	564	575	587
Total Corporate and shared services	3,235	3,300	3,366	3,433
Total	15,024	15,324	15,631	15,944
Casuals, temporary and other expenditure	349	356	363	370
Capitalised labour costs	429	438	446	455
Total staff expenditure	15,802	16,118	16,440	16,769

	2021/22	2022/23	2023/24	2024/25
	FTE	FTE	FTE	FTE
Executive				
Permanent - Full time	4.0	4.0	4.0	4.0
Female	2.0	2.0	2.0	2.0
Male	2.0	2.0	2.0	2.0
Total Executive	4.0	4.0	4.0	4.0
Assets and development				
Permanent - Full time	61.0	61.0	61.0	61.0
Female	18.0	18.0	18.0	18.0
Male	43.0	43.0	43.0	43.0
Permanent - Part time	10.0	10.0	10.0	10.0
Female	5.6	5.6	5.6	5.6
Male	4.4	4.4	4.4	4.4
Total Assets and development	71.0	71.0	71.0	71.0
Community Engagement				
Permanent - Full time	12.0	12.0	12.0	12.0
Female	10.0	10.0	10.0	10.0
Male	2.0	2.0	2.0	2.0
Permanent - Part time	24.9	24.9	24.9	24.9
Female	21.9	21.9	21.9	21.9
Male	3.0	3.0	3.0	3.0
Total Community engagement	36.9	36.9	36.9	36.9
Corporate and Shared Services				
Permanent - Full time	16.0	16.0	16.0	16.0
Female	7.0	7.0	7.0	7.0
Male	9.0	9.0	9.0	9.0
Permanent - Part time	15.0	15.0	15.0	15.0
Female	10.2	10.2	10.2	10.2
Male	4.8	4.8	4.8	4.8
Total Corporate and shared services	31.0	31.0	31.0	31.0
Casuals and temporary staff	4.1	4.1	4.1	4.1
Capitalised labour	5.0	5.0	5.0	5.0
Total staff numbers	152.0	152.0	152.0	152.0

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges are identified as Council's most important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System ("FGRS") sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It should be noted that the waste & recycling charges are not included in the FGRS cap calculation.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5%. In addition, the 25% premium differential rate paid by commercial and industrial property owners, which was removed for 2020/21 as a COVID-19 relief measure, will be reinstated.

This will raise total rates and charges for 2021/22 to \$22.0M.

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

	Forecast		Change	
	Actual 2020/21 \$'000	Budget 2021/22 \$'000		
General rates*	14,539	14,905	366	2.52%
Municipal charge*	3,309	3,366	57	1.71%
Waste management charge	3,502	3,572	70	1.99%
Special rates and charges	27	-	27	-100.00%
Supplementary rates and rate adjustments	146	107	39	-26.73%
Revenue in lieu of rates	66	67	1	1.32%
Total rates and charges	21,589	22,017	428	1.98%

*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	2020/21 cents/\$CIV*	2021/22 cents/\$CIV*	Change
General rate for rateable residential properties	0.2967	0.2658	-10.41%
General rate for rateable commercial/industrial properties	0.2967	0.3323	12.00%
General rate for rateable vacant land properties	0.4450	0.3988	-10.38%
General rate for rateable rural 1 properties	0.2077	0.1861	-10.40%
General rate for rateable rural 2 properties	0.2937	0.2632	-10.38%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential	6,845	6,780	- 65	-0.95%
Commercial / Industrial	716	844	128	17.88%
Vacant Land	655	658	3	0.46%
Rural 1	3,200	3,317	117	3.66%
Rural 2	3,123	3,306	183	5.86%
Total amount to be raised by general rates	14,539	14,905	366	2.52%

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	2020/21	2021/22	Change	
	Number	Number	Number	%
Residential	5,724	5,773	49	0.86%
Commercial / Industrial	435	440	5	1.15%
Vacant Land	718	736	18	2.51%
Rural 1	1,287	1,297	10	0.78%
Rural 2	1,816	1,827	11	0.61%
Total number of assessments	9,980	10,073	93	0.93%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential	2,307,172	2,550,807	243,635	10.56%
Commercial / Industrial	241,296	253,843	12,547	5.20%
Vacant Land	147,093	165,055	17,962	12.21%
Rural 1	1,540,446	1,782,134	241,688	15.69%
Rural 2	1,063,392	1,256,124	192,732	18.12%
Total value of land	5,299,399	6,007,963	708,564	13.37%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		
	2020/21	2021/22		
	\$	\$	\$	%
Municipal	341.00	346.00	5	1.47%

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

Type of Charge	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Municipal	3,309	3,366	57	1.71%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
Kerbside Collection	391.20	395.80	4.60	1.18%
Recycling	119.60	121.00	1.40	1.17%
Total	510.80	516.80	6.00	1.17%

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	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Kerbside Collection	2,671	2,725	54	2.02%
Recycling	831	847	16	1.98%
Total	3,502	3,572	70	2.01%

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General Rates	14,539	14,905	366	2.52%
Municipal Charge	3,309	3,366	57	1.71%
Kerbside Collection and Recycling	3,502	3,572	70	2.01%
Special rates and charges	27	-	27	-100.00%
Agreement in lieu of rates (Power Station)	66	67	1	1.32%
Supplementary rates and charges	146	107	39	-26.73%
Total Rates and charges	21,589	22,017	428	1.98%

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.

	2020/21	2021/22
	\$'000	\$'000
Total Rates	\$ 17,997	\$ 18,003
Number of rateable properties	9,980	10,073
Base Average Rates	\$ 1,803	\$ 1,787
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,839	\$ 1,814
Maximum General Rates and Municipal Charges Revenue	\$ 18,357	\$ 18,273
Budgeted General Rates and Municipal Charges Revenue	\$ 17,829	\$ 18,271

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

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

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

4.1.1(n) Differential rates categories

Rates to be levied

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

- A general rate of 0.002658 (0.2658 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.003323 (0.3323 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate); and
- A differential rate of 0.001861 (0.1861 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.002632 (0.2632 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.003988 (0.3988 cents in the dollar of CIV) for all rateable Vacant Land properties (150% of general rate).

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

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

Rural 1 Land

Rural 1 land is any rateable land, which is:

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

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

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

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

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

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

Rural 2 Land

Rural 2 land is any rateable land, which is:

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

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

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

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

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

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

Vacant Land

Vacant land is defined as:

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

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

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

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

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

Commercial / Industrial Land

Commercial and industrial properties are defined as:

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

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

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

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Building	382	381	- 1	-0.26%
Community Safety	234	232	- 2	-0.85%
Environmental Health	140	142	2	1.43%
Development Services	328	339	11	3.35%
Other	104	125	21	20.19%
Total statutory fees and fines	1,188	1,219	31	2.61%

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

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Halls & Community Centres	10	10	0	0.00%
Saleyards fees	388	370	(18)	-4.64%
Recreation Pools & leisure centres	13	18	5	38.46%
Waste - transfer stations & landfill fees	477	562	85	17.82%
Other	22	30	8	36.36%
Total user fees	910	990	80	8.79%

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.

4.1.4 Grants

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

	Forecast	Budget	Change	
	Actual	2021/22	\$'000	%
	2020/21	\$'000		
	\$'000	\$'000	\$'000	%
Grants received in respect of the following:				
Summary of grants				
Commonwealth funded grants	9,307	10,693	1,386	15%
State funded grants	3,565	940	(2,625)	-74%
Total grants received	12,872	11,633	(1,239)	-10%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and disability	56	55	(1)	-2%
Financial assistance grants	4,878	4,917	39	1%
Children services	1,131	1,131	-	0%
Recurrent - State Government				
Aged and disability	19	2	(17)	-89%
Children services	294	294	-	0%
Environmental health	12	12	-	0%
Community Safety	37	37	-	0%
Libraries	158	158	0	0%
Total recurrent grants	6,585	6,606	21	0%
Non-recurrent - Commonwealth Government				
Economic development	271	-	(271)	-100%
Non-recurrent - State Government				
Business services	100	-	(100)	-100%
Community assets	780	-	(780)	-100%
Children services	58	55	(3)	-5%
Community development	124	-	(124)	-100%
Economic development	300	-	(300)	-100%
Emergency management	60	60	0	0%
Environmental health	230	6	224	-97%
Environmental programs	33	-	(33)	-100%
Recreational services	14	-	(14)	-100%
Youth services	58	40	18	-31%
Total non-recurrent grants	2,028	161	(1,867)	-92%
Total operating grants	8,613	6,767	(1,846)	-21%

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,196	1,043	(153)	-13%
Recurrent - State Government				
Library Book stock	6	6	-	-
Total recurrent grants	1,202	1,049	(153)	-13%
Non-recurrent - Commonwealth Government				
Infrastructure	1,775	3,547	1,772	100%
Non-recurrent - State Government				
Buildings	650	270	(380)	-58%
Infrastructure	632	-	(632)	-100%
Total non-recurrent grants	3,057	3,817	760	25%
Total capital grants	4,259	4,866	607	14%
Total Grants	12,872	11,633	(1,239)	-10%

4.1.5 Contributions

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000 %	
Monetary - operating	169	149	(20)	-11.83%
Monetary - capital	120	30	(90)	-75.00%
Non-monetary - Capital	600	600	0	0.00%
Total contributions	889	779	(110)	-12.32%

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

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

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Interest	211	133	- 78	-36.97%
Interest on rates	153	163	10	6.54%
Rental	221	260	39	17.65%
Reimbursements	330	289	- 41	-12.42%
Other	170	170	-	0.00%
Total other income	1,085	1,015	- 70	-6.45%

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

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Wages and salaries	13,987	13,734	(253)	-1.81%
WorkCover	284	283	(1)	-0.35%
Superannuation	1,339	1,356	17	1.27%
Total employee costs	15,610	15,373	(237)	-1.52%

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. The forecast figures include \$1.3m funded positions under the State Government Working for Victoria program. Employee cost for the budget include the 0.5% increase for compulsory employer superannuation increase effective from 1st July 2021.

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000		
Consultants	562	232	- 330	-58.72%
Contractors	9,284	7,543	- 1,741	-18.75%
Contributions	1,131	830	- 301	-26.61%
Information Technology	406	543	137	33.74%
Insurance	557	661	104	18.67%
Legal expenses	246	210	- 36	-14.63%
Materials	1,279	754	- 525	-41.05%
Utilities	511	481	- 30	-5.87%
Total materials and services	13,976	11,254	- 2,722	-19.48%

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

4.1.9 Depreciation and amortisation

	Forecast	Budget	Change	
	Actual	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,291	2,315	24	1.05%
Plant & equipment	969	932	- 37	-3.82%
Infrastructure	5,242	5,316	74	1.41%
Intangible Assets	357	357	-	0.00%
Total depreciation and amortisation	8,859	8,920	61	0.69%

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	2021/22		
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Auditor remuneration	87	87	-	0.00%
Councillor Allowances	209	209	-	0.00%
Other	221	66	- 155	-70.14%
Total other expenses	517	362	- 155	-29.98%

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

4.2 Balance Sheet

4.2.1 Assets

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

4.2.2 Liabilities

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

Council's working capital ratio remains extremely strong, as more than four times the level of Council's current liabilities are covered by its current asset position. This ensures Council's ability to meet its employee and supplier payments, as well as immediately commence on its capital works program in 2021/22, rather than waiting for the receipt of rate funds which do not commence until October each year.

4.2.3 Borrowings

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

	2020/21	2021/22
	\$	\$
Amount borrowed as at 30 June of the prior year	478	-
Amount proposed to be borrowed	-	-
Amount projected to be redeemed	(478)	-
Amount of borrowings as at 30 June	-	-

4.2.4 Borrowing Costs

	Forecast Actual 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Interest - borrowings	25	-	-	25 -100.00%
Total borrowing costs	25	-	-	25 -100.00%

Council is forecasting no new borrowings. Council's total debt holdings were extinguished in 2020/21.

4.3 Capital works program

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

4.3.1 Summary

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	1,232	947	(285)	-23.13%
Plant and equipment	2,917	2,020	(897)	-30.75%
Infrastructure	12,720	11,723	(997)	-7.84%
Total	16,869	14,690	(2,179)	-12.92%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Reserves \$'000
Property	947	70	478	300	99	-	-	879	68
Plant and equipment	2,020	53	1,967	-	-	6	349	1,665	-
Infrastructure	11,723	243	5,772	5,593	115	4,840	-	2,441	4,442
Total	14,690	366	8,217	5,893	214	4,846	349	4,985	4,510

4.3.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land Improvements									
<i>Street Tree Program - Nature Strip planting</i>	25	-	25	-	-	-	-	25	-
<i>RV Friendly Town Implementation</i>	50	50	-	-	-	-	-	50	-
Total Land Improvements	75	50	25	-	-	-	-	75	-
Buildings									
<i>Alexandra Operations Centre - purchase of modular buildings</i>	54	-	-	-	54	-	-	54	-
<i>Alexandra Library - customer service desk</i>	45	-	-	-	45	-	-	45	-
<i>Library & Customer Service - signage all sites</i>	13	-	13	-	-	-	-	13	-
<i>Library & Customer Service - security swipe readers</i>	16	-	-	16	-	-	-	16	-
<i>Alexandra - Leckie Park Pavilion - ceiling & painting</i>	35	-	35	-	-	-	-	35	-
<i>Alexandra Tennis Pavilion - renewal of pergola & shade</i>	30	-	30	-	-	-	-	30	-
<i>DDA Compliance Public Centres & Halls</i>	60	-	-	60	-	-	-	60	-
<i>Flowerdale Early Learning Centre - ventilation</i>	30	-	30	-	-	-	-	30	-
<i>Yea Children's Centre - schematic design</i>	25	-	-	25	-	-	-	25	-
<i>Yea Pioneer Reserve - refurb timber floor</i>	120	-	120	-	-	-	-	120	-
<i>Yea Shire Hall - provision of meeting space</i>	76	-	-	76	-	-	-	76	-
<i>Yea Shire Hall - stabilisation works</i>	25	-	25	-	-	-	-	25	-
<i>Alexandra MCH & CWA structural renewal</i>	200	-	200	-	-	-	-	200	-
<i>Residual Current Devices - Shire Wide</i>	75	-	-	75	-	-	-	75	-
<i>Yea Saleyards - Traffic Management Plan</i>	20	20	-	-	-	-	-	-	20
<i>Yea Saleyards - NLIS Reader in Ramp</i>	18	-	-	18	-	-	-	-	18

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Yea Saleyards - Drainage & B-Double approaches</i>	30	-	-	30	-	-	-	30	
Total Buildings	872	20	453	300	99	-	-	804	68
TOTAL PROPERTY	947	70	478	300	99	-	-	879	68
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant replacement</i>	1,515	-	1,515	-	-	-	273	1,242	-
<i>Fleet replacement</i>	165	-	165	-	-	-	76	89	-
Total Plant, Machinery & Equip.	1,680	-	1,680	-	-	-	349	1,331	-
Computers and Telecommunications									
<i>IT System - Renewal & Development</i>	187	-	187	-	-	-	-	187	-
<i>Digital Futures Initiatives - incl RFID pads</i>	53	53	-	-	-	-	-	53	-
Total Computers & Telecomm.	240	53	187	-	-	-	-	240	-
Library books									
<i>Library Bookstock</i>	100	-	100	-	-	6	-	94	-
Total Library Books	100	-	100	-	-	6	-	94	-
TOTAL PLANT AND EQUIPMENT	2,020	53	1,967	-	-	6	349	1,665	-
INFRASTRUCTURE									
Roads									
<i>Gravel Roads - major maintenance</i>	400	-	400	-	-	-	-	400	-
<i>Gravel Roads - Resheeting</i>	1,194	-	1,194	-	-	1,043	-	151	-
<i>Gravel Roads - Sealing Program</i>	42	-	3	29	10	-	-	42	-
<i>Sealed Roads - Renewal & Major Patching</i>	166	-	72	94	-	-	-	166	-
<i>Sealed Roads - Reseals</i>	962	-	962	-	-	-	-	962	-
<i>Sealed Roads - Shoulder resheeting</i>	65	-	65	-	-	-	-	65	-
<i>Main St / Utah Place Eildon (LRCI)</i>	150	-	150	-	-	150	-	-	-
<i>Snob Creek Road Widening (HVSP.7)</i>	751	-	-	751	-	376	-	-	375
<i>Kerb & Channel - A'Beckett Street</i>	132	-	132	-	-	-	-	-	132
Total Roads	3,862	-	2,978	874	10	1,569	-	1,786	507

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Bridges									
<i>Bridge replacement - Yea Caravan Park</i>	660	-	330	330	-	330	-	-	330
<i>Bridge widening - Yarck Road - Gobur</i>	1,987	-	199	1,788	-	993	-	-	994
<i>Bridge widening - Break O Day Road Glenburn</i>	1,485	-	147	1,338	-	743	-	-	742
<i>Bridge upgrade - Myles Bridge</i>	32	-	-	32	-	-	-	32	-
<i>Bridge replacement - Rail Trail Box Culvert</i>	20	-	20	-	-	-	-	20	-
Total Bridges	4,184	-	696	3,488	-	2,066	-	52	2,066
Footpaths and Cycleways									
<i>Footpath - renewal - Taggerty Thornton Road</i>	30	-	30	-	-	-	-	30	-
<i>Footpath - Whittlesea -Kinglake Road Shared</i>	374	-	374	-	-	-	-	-	374
<i>Footpath - extension - Melbourne Rd Yea</i>	30	-	-	-	30	-	-	30	-
Total Footpaths & Cycleways	434	-	404	-	30	-	-	60	374
Drainage									
<i>Drainage - renewal - Alexandra</i>	57	-	57	-	-	-	-	57	-
<i>Drainage - trouble spots - Halls Flat Rd Alex.</i>	80	-	-	80	-	-	-	80	-
<i>Drainage - Kinglake-Glenburn Rd Kinglake</i>	323	-	162	161	-	323	-	-	-
<i>Drainage - Mt Kitchner Avenue Marysville</i>	270	-	-	270	-	270	-	-	-
Total Drainage	730	-	219	511	-	593	-	137	-
Recreational, Leisure & Community Facilities									
<i>Alexandra Youth Precinct - construction</i>	418	-	167	251	-	-	-	218	200
<i>Kinglake Memorial Reserve - tennis court surface renewal</i>	32	-	-	32	-	32	-	-	-
<i>Leckie Park Alexandra - renewal cricket nets</i>	70	-	-	70	-	70	-	-	-
<i>Swimming Pool - Eildon - Repairs incl liner (LRCI)</i>	260	-	260	-	-	260	-	-	-
<i>Swimming Pool - Install Heating & Cooling - ventilation Chemical Store- Alexandra</i>	18	18	-	-	-	-	-	18	-
<i>Swimming Pool - Renewal - chemical compliance & backwash valves - Eildon</i>	40	10	10	20	-	-	-	40	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Reserves
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Swimming Pool - Renewal - chemical compliance & backwash valves - Marysville</i>	40	10	10	20	-	-	40	-	
<i>Swimming Pool - Truck Bund Compliance - Marysville</i>	65	-	-	65	-	-	65	-	
<i>Swimming Pools - risk - pool blanket lifts</i>	25	25	-	-	-	-	25	-	
Total Recreational Facilities	968	63	447	458	-	362	-	406	200
Waste Management									
<i>Landfill - cell capping design</i>	75	-	-	-	75	-	-	-	75
<i>Landfill - groundwater & landfill gas bores</i>	35	35	-	-	-	-	-	-	35
<i>Landfill - closed landfill rehabilitation</i>	1,065	65	1,000	-	-	-	-	-	1,065
<i>Resource Recovery Centres - Yea</i>	50	50	-	-	-	-	-	-	50
<i>Resource Recovery Centres - gas bottle cages</i>	30	30	-	-	-	-	-	-	30
<i>Resource Recovery Centres - improvements</i>	40	-	28	12	-	-	-	-	40
Total Waste Management	1,295	180	1,028	12	75	-	-	-	1,295
TOTAL INFRASTRUCTURE	11,473	243	5,772	5,343	115	4,590	-	2,441	4,442
TOTAL CAPITAL WORKS	14,440	366	8,217	5,643	214	4,596	349	4,985	4,510

4.3.3 Works carried forward from the 2020/21 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Reserves \$'000
INFRASTRUCTURE									
Recreational, Leisure & Community Facilities									
<i>Alexandra Youth Precinct</i>	250	-	-	250	-	250	-	-	-
TOTAL INFRASTRUCTURE	250	-	-	250	-	250	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2020/21	250	-	-	250	-	250	-	-	-

**Summary of Planned Capital Works Expenditure
For the four years ended 30 June 2025**

2021/22	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	75	50	25	0	0	75	0	0	75	0
Total Land	75	50	25	0	0	75	0	0	75	0
Buildings	872	20	453	300	99	872	0	0	872	0
Total Buildings	872	20	453	300	99	872	0	0	872	0
Total Property	947	70	478	300	99	947	0	0	947	0
Plant and Equipment										
Plant, machinery and equipment	1,680	0	1,680	0	0	1,680	0	349	1,331	0
Computers and telecommunications	240	53	187	0	0	240	0	0	240	0
Library books	100	0	100	0	0	100	6	0	94	0
Total Plant and Equipment	2,020	53	1,967	0	0	2,020	6	349	1,665	0
Infrastructure										
Roads	3,862	0	2,978	874	10	3,862	1,569	0	2,293	0
Bridges	4,184	0	696	3,488	0	4,184	2,066	0	2,118	0
Footpaths and cycleways	434	0	404	0	30	434	0	0	434	0
Drainage	730	0	219	511	0	730	593	0	137	0
Recreational, leisure and community facilities	1,218	63	447	708	0	1,218	612	0	606	0
Waste management	1,295	180	1,028	12	75	1,295	0	0	1,295	0
Total Infrastructure	11,723	243	5,772	5,593	115	11,723	4,840	0	6,883	0
Total Capital Works Expenditure	14,690	366	8,217	5,893	214	14,690	4,846	349	9,495	0

2022/23	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	339	0	119	180	40	339	0	0	339	0
Total Buildings	339	0	119	180	40	339	0	0	339	0
Total Property	339	0	119	180	40	339	0	0	339	0
Plant and Equipment										
Plant, machinery and equipment	938	0	938	0	0	938	0	290	648	0
Computers and telecommunications	90	0	90	0	0	90	0	0	90	0
Library books	100	0	100	0	0	100	6	0	94	0
Total Plant and Equipment	1,128	0	1,128	0	0	1,128	6	290	832	0
Infrastructure										
Roads	3,188	0	2,058	1,122	8	3,188	1,132	0	2,056	0
Bridges	100	0	17	83	0	100	0	0	100	0
Footpaths and cycleways	495	0	433	0	62	495	0	0	495	0
Drainage	280	0	84	196	0	280	0	0	280	0
Recreational, leisure and community facilities	163	0	63	100	0	163	0	0	163	0
Waste management	2,600	0	2,037	388	175	2,600	0	0	2,600	0
Total Infrastructure	6,826	0	4,692	1,889	245	6,826	1,132	0	5,694	0
Total Capital Works Expenditure	8,293	0	5,939	2,069	285	8,293	1,138	290	6,865	0

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	269	0	143	95	31	269	0	0	269	0
Total Buildings	269	0	143	95	31	269	0	0	269	0
Total Property	269	0	143	95	31	269	0	0	269	0
Plant and Equipment										
Plant, machinery and equipment	1,267	0	1,267	0	0	1,267	0	338	929	0
Computers and telecommunications	126	0	126	0	0	126	0	0	126	0
Library books	100	0	100	0	0	100	6	0	94	0
Total Plant and Equipment	1,493	0	1,493	0	0	1,493	6	338	1,149	0
Infrastructure										
Roads	2,814	0	2,433	374	7	2,814	898	0	1,916	0
Bridges	100	0	17	83	0	100	0	0	100	0
Footpaths and cycleways	404	0	316	0	88	404	0	0	404	0
Drainage	346	0	104	242	0	346	0	0	346	0
Recreational, leisure and community facilities	148	0	57	91	0	148	0	0	148	0
Waste management	2,684	1,600	999	12	73	2,684	0	0	2,684	0
Total Infrastructure	6,496	1,600	3,926	802	168	6,496	898	0	5,598	0
Total Capital Works Expenditure	8,258	1,600	5,562	897	199	8,258	904	338	7,016	0

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	447	0	238	157	52	447	0	0	447	0
Total Buildings	447	0	238	157	52	447	0	0	447	0
Total Property	447	0	238	157	52	447	0	0	447	0
Plant and Equipment										
Plant, machinery and equipment	1,144	0	1,144	0	0	1,144	0	314	830	0
Computers and telecommunications	171	0	171	0	0	171	0	0	171	0
Library books	100	0	100	0	0	100	6	0	94	0
Total Plant and Equipment	1,415	0	1,415	0	0	1,415	6	314	1,095	0
Infrastructure										
Roads	2,144	0	1,942	196	6	2,144	866	0	1,278	0
Bridges	60	0	60	0	0	60	0	0	60	0
Footpaths and cycleways	1,117	0	922	0	195	1,117	0	0	1,117	0
Drainage	252	0	176	76	0	252	0	0	252	0
Recreational, leisure and community facilities	213	0	82	131	0	213	0	0	213	0
Waste management	425	0	391	5	29	425	0	0	425	0
Total Infrastructure	4,211	0	3,573	408	230	4,211	866	0	3,345	0
Total Capital Works Expenditure	6,073	0	5,226	565	282	6,073	872	314	4,887	0

5. Financial performance indicators

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

Indicator	Measure	Actual	Forecast	Budget	Projections			Trend
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-7.5%	-14.2%	-10.1%	-12.3%	-11.8%	-11.4%	o
Liquidity								
Working Capital	Current assets / current liabilities	520.2%	475.4%	429.0%	409.4%	390.3%	401.9%	o
Unrestricted cash	Unrestricted cash / current liabilities	186.3%	317.5%	280.4%	247.9%	233.6%	249.7%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1.1%	2.4%	0.0%	0.0%	0.0%	0.0%	+
Indebtedness	Non-current liabilities / own source revenue	24.6%	24.8%	25.5%	23.6%	21.9%	20.3%	+
Asset renewal	Asset renewal expenses / Asset depreciation	57.7%	105.8%	96.0%	67.9%	62.3%	57.4%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	59.9%	63.2%	67.5%	70.4%	70.7%	71.0%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments	\$3,849	\$3,907	\$3,565	\$3,580	\$3,645	\$3,713	o
Revenue level	Total rate revenue / no. of property assessments	\$2,143	\$2,163	\$2,206	\$2,265	\$2,326	\$2,387	o

Key to Forecast Trend:

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

Appendix A Fees and charges schedule

This appendix presents the fees and charges of a statutory (highlighted rows) and non-statutory nature which will be charged in respect to various goods and services provided during the 2021-22 year. A number of fees and charges are set by other levels of government (statutory fees) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities. All other fees and charges may be reviewed and altered by Council during the year should circumstances warrant a change.

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
Administration Charges			
Photocopy or print - A4 Black & White - single sided	Per copy	0.30	0.30
Photocopy or print - A4 Black & White - double sided	Per double sided copy	0.30	0.30
Photocopy or print - A4 Colour - single sided	Per copy	1.00	1.00
Photocopy or print - A4 Colour - double sided	Per double sided copy	1.00	1.00
Photocopy or print - A3 Black & White - single sided	Per copy	1.30	1.30
Photocopy or print - A3 Black & White - double sided	Per double sided copy	1.30	1.30
Photocopy or print - A3 Colour - single sided	Per copy	2.00	2.00
Photocopy or print - A3 Colour - double sided	Per double sided copy	2.00	2.00
Photocopy - AO B&W Photocopies	Per copy	8.00	8.00
Photocopy - A1 B&W Photocopies	Per copy	6.80	6.80
Photocopy - A2 B&W Photocopies	Per copy	5.50	5.50
Photocopy - Planning Photo A3	Per side printed	1.00	1.00
Freedom of Information Request - Statutory (Photocopy additional)	Per application	29.60	29.60
Freedom of Information - Search Charges	1.5 fee units per hour	1.5 fee units per hour	1.5 fee units per hour
Freedom of Information requests - Supervision Charges	1.5 fee units per hour	1.5 fee units	1.5 fee units
Freedom of Information requests - B & W Photocopy (A4)	Per copy	0.20	0.20
Freedom of Information - health explanation provided by a suitably qualified practitioner	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
Freedom of Information - provision of a health information summary	Per qtr hour or part there of	1.9 fee units to a maximum of 6 fee units	1.9 fee units to a maximum of 6 fee units
General - Rates etc.			
Land Information Certificate Receipt	Per certificate	27.00	27.00
Reprint of lost/misplaced Rates Notice	Per certificate	5.00	5.00
Streets & Open Space			
Road Closure Permit - Advertising costs	Per application	101.00	101.00
Development Services			
Drainage Point of Discharge information (BCA Scheduled fee)	Per information certificate	67.50	120.00
Works Maintenance Bonds (Refundable)		5% of Cost of works	5% of Cost of works
Checking Engineering Plans	Per application	0.75% of value of works	0.75% of value of works
Supervision Fees of Works	Per application	2.5% of value of works	2.5% of value of works
Municipal Roads <50kph			
Major Works (A)	Per application	348.00	348.00
Major Works (B)	Per application	88.90	88.90
Minor Works (A)	Per application	137.70	137.70
Minor Works (B)	Per application	88.90	88.90
Municipal Roads >50kph			
Major Works (A)	Per application	638.30	638.30

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
Major Works (B)	Per application	348.00	348.00
Minor Works (A)	Per application	137.70	137.70
Minor Works (B)	Per application	88.90	88.90
(A) On Roadway, shoulder or pathway			
(B) Not on Roadway, shoulder or pathway			
Driveway crossings and service connections are generally considered as minor works			
Asset Protection permit	Per application	250.00	255.00
Building			
Domestic Building Applications:			
Dwellings additions / alterations			
Up to \$40,000	Per permit	510.00	515.00
Up to \$170,000 in value (4 inspections)	Per permit	915.00	925.00
Over \$170,000 in value (4 inspections)	Per permit	\$cost/200 + gst	\$cost/200 + gst
New Dwellings			
Up to \$280,000	Per permit	1522.00	1,545.00
Over \$280,000	Per permit	\$cost/200+gst	\$cost/200+gst
e.g. cost of works new dwelling \$290,000 / 200 = \$1,450 + gst + \$121.90 Lodgement fee			
Shed / Carport / Verandas	Per permit	520.00	525.00
Sheds over 50m ²	Per permit	700.00	710.00
Swimming Pools	Per permit	700.00	710.00
Re-stumping	Per permit	350.00	355.00
Underpinning	Per permit	350.00	355.00
Demolition Permits			
- Dwellings	Per permit	365.00	370.00
- Commercial / Industrial up to 200m ²	Per permit	710.00	720.00
Fences	Per permit	284.00	288.00
Commercial Building Applications:			
as per AIBS Guidelines 4 (\$cost / 2000 + V cost)			
e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$118.90 Lodgement fee + govt. levy		as per AIBS Guidelines 4(\$cost/2000+Sqrt \$cost)	as per AIBS Guidelines 4(\$cost/2000+Sqrt \$cost)
Construction value \$100,000	Per application	1611.40	1611.40
Construction value \$250,000	Per application	2750.00	2750.00
Building Commission's Operations Levy			
Extension of Time	Per application	215.00	218.00
Amendment to Permit / Variation to Plan	Per application	137.00	139.00
Inspection of dwelling - relocation (plus deposit \$50.00)	Per application	455.00	460.00
Inspection Fees - expired permits - final certificate required	Per application	218.00	220.00
Copy of Plans- (Dwellings)	Per set	57.50	58.00
Copy of Plans- (Commercial/Industrial)	Per set	88.00	89.00
Building Permit Search Fee	Per search	78.00	79.00
Modification to siting requirements	Per application	290.40	290.40
Application to build over easement	Per application	290.40	290.40
Building Information Certificate	Per certificate	47.20	47.20
Solicitor's Inquiries	Per inquiry		
Complex Property Inquiry - Commercial/Industrial	Per inquiry	77.60	77.60
Building Control Lodgement Fees (Domestic & Commercial)	Per lodgement	121.90	121.90
Report and Consent to demolish	Per lodgement		
Fee for Building in a flood prone area	Per lodgement	290.40	290.40
Swimming pool registration fee	Per lodgement	31.84	31.84
Swimming pool construction information search	Per lodgement	47.24	47.24
Lodgement of certificate of pool barrier compliance	Per lodgement	20.43	20.43
Lodgement of certificate of pool barrier non compliance	Per lodgement	385.06	385.06
Inspection of pool barrier for certificate of compliance	Per lodgement	350.00	350.00
Health			
Septic Tank Fees domestic	Per permit	558.00	558.00
Septic Tank Alteration	Per permit	310.00	310.00
Septic Tank Fees commercial	Per permit	558.00	558.00
Septic Tank Permit extension	Per permit	155.00	155.00
Food Premises Registration (New categories)			
Category 3	Per registration	185.00	187.00
Category 2	Per registration	330.00	335.00
Category 1	Per registration	411.00	417.00
Prescribed Accommodation Registration			
Level 1 - up to 25 beds	Per registration	150.00	152.00
Level 2 - 26 to 50 beds	Per registration	207.00	210.00
Level 3 - 51 to 74 beds	Per registration	274.00	278.00
Level 4 - 75 to 100 beds	Per registration	341.00	278.00
Level 5 - 101 to 125 beds	Per registration	408.00	278.00

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
Hair Dressers Registration	Per registration	180.00	182.50
Skin Penetration Registration	Per registration	180.00	182.50
Inspections - Health	Per inspection	147.00	149.00
Flu shots to external organisations	Per shot	20.70	21.00
Local Laws			
Animal Impound Fees (Pound release)			
Dog	Per head	149.00	150.00
Dog (Concession owner)	Per head	74.00	75.00
Cattle	Per head	94.90	95.00
Goats & Pigs	Per head	50.75	51.00
Horses	Per head	94.90	95.00
Sheep	Per head	25.35	25.50
Livestock Sustenance (per day)	Per head	25.85	26.00
All other small animals (birds, poultry/ pocket pets)	Per head	2.00	2.00
- Small animal sustenance (per day)	Per head	2.00	2.00
Livestock transport	Flat rate	262.00	265.00
Impounded vehicle release		as per costs incurred	as per costs incurred
Animal Registrations			
Dog Tag Replacement Fee	Per tag	4.40	4.40
Cat Tag Replacement Fee	Per tag	4.40	4.40
Dog/cat registration - not desexed	Per dog/cat	134.00	136.00
Dog cat registration - not desexed (Concession)	Per dog/cat	67.00	68.00
Dog/cat Registration - Desexed	Per dog/cat	44.00	44.00
Dog/cat Registration - Desexed (Concession)	Per dog/cat	22.00	22.00
Guide dog registration & re-registration	Per dog	0.00	0.00
Restricted breeds/Declared Animals	Per animal	258.00	260.00
Dog/cat discounted registration	Per dog/cat	44.00	44.00
Dog/cat discounted registration - concession	Per dog/cat	22.00	22.00
New dog/cat registration (after 1 January - pro rata)	Per dog/cat	67.00	68.00
New dog cat registration (after 1 January - pro rata)- Concession	Per dog/cat	33.50	34.00
New Dog/cat Registration (after 1 January) - pro rata- Desexed	Per dog/cat	22.00	22.00
New Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession	Per dog/cat	11.50	11.50
Foster Care animal registration		5.00	5.00
Domestic Animal Business Registration / Renewal	Per Premises	125.00	125.00
Fire Prevention			
Fire Prevention Slashing of Private Blocks - Administration Charges	Per infringement	52.00	52.00
Other			
Non-compliance fee (Community Local law 2020)	Per offence	50.00	50.00
Local Law Permit Application Fees			
Burn Permit application – less than 20m3		0.00	0.00
Burn permit application – 20m3 and over	Per application	50.00	50.00
Permanent Shipping Container Application fee	per container	400.00	400.00
Temporary Shipping Container Permit Application Fee	Per container	600.00	600.00
Alfresco Dining/ Goods on footpath Application Fee	2 years - common expiry	150.00	150.00
Extra Animal Application	per application	50.00	50.00
Roadside grazing/ stock movement	per year	50.00	50.00
A Frame Sign Application Fee	Per sign for 2 years (common expiry)	68.00	68.00
Disabled Parking Permits		0.00	0.00
Planning Charges			
Advertising fee			
Public notice in paper (to be inserted by Council)	Per notice	170.00	170.00
Public notice on site (when erected for applicant)	Per notice	79.00	79.00
Admin. Charge	Per notice	40.00	40.00
Satisfaction Matters			
Satisfaction matters - As prescribed in regulation			
Assessing a Plantation Development Notice	Per assessment	135.00	135.00
Assessing a Timber Harvesting Plan	Per assessment	150.00	150.00
Subdivision Certification Fees			
Public Open Space Contributions		5% of land value	5% of land value
Preparation of Engineering Plans By Council	Per set	3.5 of works value	3.5 of works value
Planning Fees (statutory)			
House <\$10,000	Per application	199.90	199.90
House \$10,000 - \$100,000	Per application	629.40	629.40
House \$100,000 - \$500,000	Per application	1,288.50	1,288.50
House \$500,000 - \$1,000,000	Per application	1,392.10	1,392.10

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
House \$1,000,000 - \$2,000,000	Per application	1,495.80	1,495.80
Vicsmart up to \$10,000	Per application	199.90	199.90
Vicsmart over \$10,000	Per application	429.50	429.50
Vicsmart subdivision	Per application	199.90	199.90
Building works <\$100,000	Per application	1,147.80	1,147.80
Building works \$100,001 - \$1,000,000	Per application	1,547.60	1,547.60
Building works \$1,000,001 - \$5,000,000	Per application	3,413.70	3,413.70
Building works \$5,000,000 - \$15,000,000	Per application	8,700.90	8,700.90
subdivision 2 or more lots	Per application	1,318.10	1,318.10
Change in use	Per application	1,318.10	1,318.10
Liquor licence	Per application	1,318.10	1,318.10
Boundary realignment	Per application	1,318.10	1,318.10
Creation of easement	Per application	1,318.10	1,318.10
Section 173 Agreements			
Administrative fee	per agreement	130.00	430.00
Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors			
Planning Permit / Consent Fees			
Extension of time for Planning Permit & Consents - first extension	per application	260.00	264.00
Extension of time for Planning Permit & Consents - second or more	per application	457.00	464.00
Approval of Endorsed Plan/s	Per approval	130.00	132.00
Amendment of Endorsed Plan/s	Per amendment	130.00	135.00
Planning Permit / Consent archive search fee	Per item	77.00	78.00
Planning - Archive Search Fee	Per item	77.00	78.00
Planning Scheme Amendments			
Amendments - As prescribed in regulations			
When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report			
Administrative Fees			
Fee for providing formal advice aerial photography		\$75 residential, \$125 commercial	\$75 residential, \$125 commercial
Planning Enforcement			
Planning infringement notice - As prescribed in regulation		826.10	826.10
Community Wellbeing			
Community Bus rental per day			
- Not for Profit	Half day	76.50	76.50
- Not for Profit	Full day	124.00	124.00
Disability rate -half day hire	Full day	38.00	38.00
Refundable Bond		100.00	100.00
Swimming Pools			
Schools and private facility bookings			
Swim clubs - no charge for lifeguards, facility hire only	Per Hour	42.30	42.50
Small groups/programs: Must include minimum ONE MSC paid life guard All hire agreements include facility hire fee	Per hour	72.30	72.50
Larger groups/events: Must include minimum TWO MSC paid life guards all hire agreements include facility hire fee	Per hour	102.30	102.50
Public Hire Facilities			
Public Liability Insurance - all facilities	Per hire	35.00	35.00
Fee for hire for funeral (excludes wakes) - all facilities	Per hire	100.00	100.00
Alexandra - Council Chambers			
Bond	Per rental period	120.00	120.00
Commercial	Per 1/2 day	70.00	70.00
Commercial	Per Full day	140.00	140.00
Bond	Per rental period	60.00	60.00
Non commercial	Per 1/2 day	35.00	35.00
Non commercial	Per Full day	70.00	70.00
Alexandra Town Hall Charges			
Bond	Per rental period	235.00	235.00
Commercial	1/2 day	125.00	125.00
Commercial	Full day	250.00	250.00
Bond	Per rental period	120.00	120.00
Non commercial	1/2 day	60.00	60.00

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
Non commercial	Full day	120.00	120.00
Bond - Piano hire	Per hire	150.00	150.00
Piano Hire Fee	Per hire	120.00	120.00
Kinglake Community Centre			
Bond	Per rental period	250.00	250.00
Stadium Hire	Hourly rate	31.00	31.00
Stadium Hire	Daily rate	250.00	250.00
Stadium Hire	Weekend rate	420.00	420.00
Lounge, Hall and Craft Room - Casual Hire	Hourly rate	31.00	31.00
Lounge, Hall and Craft Room - User Group with Agreement Hire	Hourly rate	16.00	16.00
Lounge, Hall and Craft Room	Daily rate	126.00	126.00
Lounge, Hall and Craft Room	Weekend rate	250.00	250.00
Foyer	Flat rate per function	105.00	105.00
Servery	Flat rate per function	52.00	52.00
Kitchen and Servery	Flat rate per function	105.00	105.00
Kinglake - Council meeting room & kitchen			
Bond	Per rental period	100.00	100.00
Commercial	Per 1/2 day	50.00	50.00
Commercial	Per Full day	100.00	100.00
Bond	Per rental period	50.00	50.00
Non commercial	Per 1/2 day	25.00	25.00
Non commercial	Per Full day	50.00	50.00
Thornton Hall			
Bond	Per rental period	245.00	245.00
Commercial (profit) casual hire	Hourly rate	21.00	21.00
Community group (non-profit) casual hire	Hourly rate	16.00	16.00
Commercial (profit) casual hire	Daily rate	130.00	130.00
Community group (non-profit) casual hire	Daily rate	105.00	105.00
Commercial (profit) casual hire	Weekend rate	210.00	210.00
Community group (non-profit) casual hire	Weekend rate	155.00	155.00
Yea - Council Chambers, Supper Room & kitchen			
Bond	Per rental period	120.00	100.00
Commercial hire	Per 1/2 day	70.00	50.00
Commercial hire	Per Full day	140.00	100.00
Bond	Per rental period	60.00	50.00
Non commercial hire	Per 1/2 day	35.00	25.00
Non commercial hire	Per Full day	70.00	50.00
Yea Town Hall Hire			
<i>Supper room & kitchen only</i>			
Bond	Per rental period	100.00	100.00
Commercial hire	Per 1/2 day	50.00	50.00
Commercial hire	Per Full day	100.00	100.00
Bond	Per rental period	50.00	50.00
Non commercial hire	Per 1/2 day	25.00	25.00
Non commercial hire	Per Full day	50.00	50.00
Whole facility			
Bond - commercial	Per rental period	235.00	235.00
Commercial hire	per hour	90.00	90.00
Commercial hire	Per 1/2 day	270.00	270.00
Commercial hire	Per Full day	540.00	540.00
Bond - non-commercial	Per rental period	120.00	120.00
Non commercial hire	per hour	45.00	45.00
Non commercial hire	1/2 day	135.00	135.00
Non commercial hire	Full day	270.00	270.00
Hire of sound system and lighting box (separate charge)			
Bond - commercial	Per hire	1000.00	1000.00
Commercial hire	Per hire	200.00	200.00
Bond - non-commercial	Per hire	500.00	500.00
Non-commercial hire	Per hire	100.00	100.00

Fees & Charges	Ref	2020/21 Budget	2021/22 Budget
Yea Railway Station - Goods Shed, including kitchen	Per day	100.00	100.00
Library Services			
Murrindindi Library - Inter Library Loan Fees (Non Academic Library)	Per item	3.00	3.00
Murrindindi Library - Academic Library Loan Fees	Per item	(\$3 + 16.50) Per item	(\$3 + 16.50) Per item
Murrindindi Library Overdue Fees (adult)		0.00	0.00
Murrindindi Library Overdue Fees (junior and teen)	Per day per item	0.00	0.00
Murrindindi Library Reimbursement Lost Item	Per Item	book cost	book cost
Replacement Membership Cards	per Card	2.50	2.50
Saleyards			
Yea Saleyard - Agent Fees	Per head	0.50	0.50
Yea Saleyard - Cow & Calf Fee	Per unit	14.30	14.30
Yea Saleyard - Weighed Cattle Fee	Per head	12.55	12.55
Yea Saleyard - Non-Weighed Cattle Fee	Per head	9.25	9.25
Yea Saleyard - Bulls (incl. \$2 weigh fee)	Per head	17.00	17.00
Yea Saleyard - Scanning Fees	Per head	2.55	2.55
Yea Saleyard - No Tag Fee	Per head	35.00	35.00
Yea Saleyard - Non-reader Tag Fee	Per head	11.00	11.00
Yea Saleyard - Non-Sale Day Fee (Private)	Per head	1.20	1.20
Yea Saleyard - Non-Sale Day Fee (Local Agent)	Per annum	400.00	600.00
Yea Saleyard - Non-Sale Day Fee (Non Local Agent)		0.00	600.00
Yea Saleyard - Facility Hire Fee (Private)	Per Event	By arrangement under delegation of CEO	By arrangement under delegation of CEO
Yea Saleyard - Hay Fees	Per Bale	Cost plus \$1.00	Cost plus \$1.00
Yea Saleyard - Non-Sale Day Weigh Fee	Per callout	Min 3hr callout \$330 Over 3 hrs \$150 per hr	Min 3hr callout \$330 Over 3 hrs \$150 per hr

Attachment - Waste Fees and Charges 2021-22

Fees & Charges	Ref	2020-21	2021-22
WASTE			
KERBSIDE COLLECTION SERVICE			
Commercial collection charges			
Commercial garbage bin hire	per item per year	12.00	12.00
Commercial garbage bin per lift	per item	10.00	10.00
Commercial recycle bin hire	per item per year	12.00	12.00
Commercial recycle bin per lift	per item	7.00	7.00
Event bin charges			
Event bin top hire	per item	0.00	0.00
Garbage bin - supply and clear - 1st five bins (public event only) if recycling is included	per item	0.00	0.00
Recycle bin - clear and remove - 1st five bins (public event only)	per item	0.00	0.00
Garbage bin - supply and clear - bins in excess of 5 bins (all for private event)	per item	18.00	18.00
Recycle bin - clear and remove - bins in excess of 5 bins (all for private event)	per item	18.00	18.00
Special event - clearance only during event	per item	15.00	15.00
WASTE DISPOSAL			
Waste direct to landfill (over weighbridge)			
Construction/Demolition material (Industrial) (direct to landfill)	per tonne	196.00	234.37
Commercial/Business (Industrial) Waste - general	per tonne	196.00	234.37
Residential/Municipal General Waste (direct to landfill)	per tonne	165.00	187.40
Clean fill	per tonne	56.00	76.76
Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal	per tonne	196.00	234.37
Minimum gate fee	per tonne	59.00	60.00
Public Weighbridge fee	per item	21.00	22.00
Account card replacement fee		32.00	33.00
Weekend tipping fee	per load	150.00	150.00
Resource Recovery Centre Gate Fees			
Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste	per cubic metre	100.00	100.00
Residential (Municipal) Waste – all kinds	per cubic metre	40.00	40.00
Car Tyre	each	9.00	9.00
Motor Cycle Tyre	each	4.00	4.50
4wd / Light truck tyre	each	12.00	12.00
Truck Tyre	each	20.00	20.00
Super single truck tyre	each	45.00	45.00

Fees & Charges	Ref	2020-21	2021-22
Tractor Tyre < / > 1m diameter	each	85.00 / 145.00	90.00 / 220.00
Earthmover 0-1m diameter	each		170.00
Earthmover 1-1.5m diameter. Larger by negotiation based on contract	each		420.00
Car / 4WD / Truck tyre on rim or dirty	each	add 5 / 15 / 35	add 5 / 15 / 35
Greenwaste Cuttings (domestic) up to 1m3 per ratepayer per day	per cubic metre	0.00	0.00
Greenwaste Cuttings (domestic) beyond 3m3 per ratepayer per day	per cubic metre	15.00	20.00
Greenwaste Cuttings (commercial)	per cubic metre	15.00	20.00
Comingled Recyclables (Commercial)	per cubic metre	15.00	15.00
Comingled Recyclables (Residential)	per cubic metre	0.00	0.00
Waste Motor Oil	per litre	0.10c + \$1 per container	0.10c + \$1 per container
Domestic Gas Bottle - small	per bottle	6.00	6.00
Domestic Gas Bottle - medium	per bottle	8.00	8.00
Domestic Gas Bottle - large /acetylene	per bottle	13.00	13.00
Chemical containers "DrumMuster" (triple rinsed)	Per container	0.00	0.00
Chemical containers - non "DrumMuster" (triple rinsed)	Per container	8.00	8.00
Mattress - single	per item	25.00	25.00
Mattress -double	per item	25.00	25.00
Couch	per item	30.00	30.00
White Goods, except fridges	per item	0.00	0.00
Fridges	per item	10.00	10.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per m3	0.00	0.00
TV's, computers, peripherals	per item/screen	0.00	0.00
E-waste (other) <2kg	per item	0.00	0.00
E-waste (other) >2kg	per item	2.00	2.00
Fluorescent tube	per item	1.00	1.00
Transfer Station & Tipping Fees			
Non - Shire Residents and Ratepayers			
Commercial/Business (Industrial) Waste -	per cubic metre	250.00	250.00
Residential (Municipal) Waste – all kinds - from outside the shire	per cubic metre	100.00	100.00
Car Tyre	each	18.00	18.00
Motor Cycle Tyre	each	8.00	10.00

Fees & Charges	Ref	2020-21	2021-22
4wd / Light truck tyre	each	24.00	24.00
Truck Tyre	each	40.00	40.00
Super single truck tyre	each	90.00	90.00
Tractor Tyre < / > 1m diameter	each	150 / 300	180 / 440
Earthmover 0-1m diameter	each		340.00
Earthmover 1-1.5m diameter. Larger by negotiation based on contrac	each		840.00
Car / 4WD / Truck tyre on rim or dirty	each	add 10 / 30 / 70	add 10 / 30 / 70
Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day	per cubic metre	30.00	40.00
Comingled Recyclables (Commercial)	per cubic metre	30.00	30.00
Comingled Recyclables (Residential)	per cubic metre	15.00	15.00
Waste Motor Oil	per litre	0.10c + \$1 per container	0.10c + \$1 per container
Domestic Gas Bottle - small	per bottle	6.00	6.00
Domestic Gas Bottle - medium	per bottle	8.00	8.00
Domestic Gas Bottle - large /acetylene	per bottle	13.00	13.00
Chemical containers "DrumMuster" (triple rinsed)	Per container	0.00	0.00
Chemical containers - non "DrumMuster" (triple rinsed)	Per container	8.00	8.00
Mattress - single	per item	50.00	50.00
Mattress -double	per item	50.00	50.00
Couch	per item	60.00	60.00
White Goods, except fridges	per item	0.00	0.00
Fridges	per item	10.00	10.00
Car Batteries	per item	0.00	0.00
Scrap Steel	per m3	0.00	0.00
TV's, computers, peripherals	per item/screen	0.00	0.00
E-waste (other) <2kg	per item	0.00	0.00
E-waste (other) >2kg	per item	2.00	2.00
Fluorescent tube	per item	2.00	2.00