

# **DRAFT ANNUAL BUDGET 2023/24**



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## Mayor's Introduction

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

This year's draft Expenditure Budget totals \$55.2 million, with a \$39.3 million Operational Budget and a \$15.9 million capital works program. A great deal of work has been aimed at finding cost savings whilst maintaining services and this is reflected in the Budget.

Over the twelve months to the December 2022 quarter, the Consumer Price Index (CPI) rose 7.8%, resulting in higher inflation and cost pressures for households and businesses. Council is also subjected to the same cost pressures plus major increases of 10%-30% in the provision of materials for roads and buildings and contractor costs. Even so, the Budget limits the overall increase in rates collected during the past year to 3.50% in line with the Victorian Government's Fair Go Rates System. (Note: Changes in individual property rates will vary due to different changes in capital values and rating categories). The cost for kerbside garbage and recycling collection has increased by \$14.12 and \$4.33 respectively for 2023/24. Hardship and assistance options are available for ratepayers who are facing difficulties meeting their rates payments, including payment plans and waivers of interest and charges.

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

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

This includes:

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

## DRAFT ANNUAL BUDGET 2023/24

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

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

Despite the financial challenges ahead, Council is determined to maintain its services, while working within the rate cap. But this has meant that choices have had to be made because not everything within the Council Plan 2021-25 can be achieved. The Budget sets out the choices that are proposed. It is essential that the community review this draft to confirm the priorities and underlying value for money propositions contained therein.

Council looks forward to receiving the community's comments and ideas on this Budget for 2023/24.

Cr John Walsh

Mayor

Murrindindi Shire Council

## Budget Highlights

### Operating Budget

The Budget contains several important operational projects that will enable us to implement actions which sit under the five strategic directions established in consultation with the community in the 2021-2025 Council Plan:

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

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

#### Resilient Communities

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

#### Beautiful Townships and Rural Settings

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

#### Growth and Opportunity

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

### Our Protected Environment

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

### Transparency, Inclusion and Accountability

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

## **Capital Works Program**

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

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

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

## Financial Snapshot

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

## Budget Assumptions (percentage increase)

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

\* contracted where known



## Executive Summary

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

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

Council's budgeted balance sheet position is healthy with:

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

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

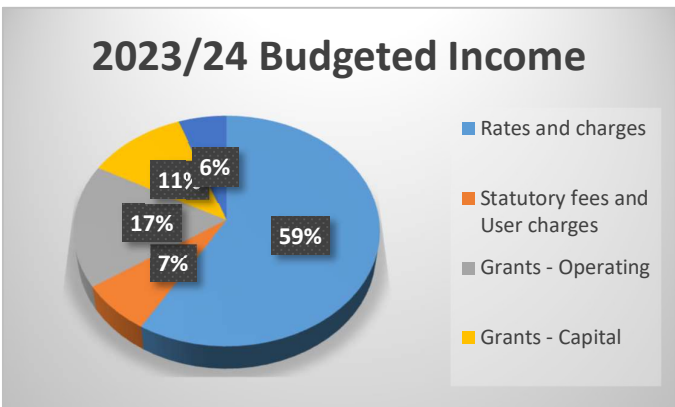
Council continues to fund its Operating Budget and capital works program from rates and grants revenue. Council currently carries \$0 debt.

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

## Income

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

The following chart shows Council's income sources:





## Rates and Charges

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

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

## Financial Position

The financial position is measured by key indicators:

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

## Operating Result

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

## Financial Sustainability

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

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

Council needs to continue to work with the community to:

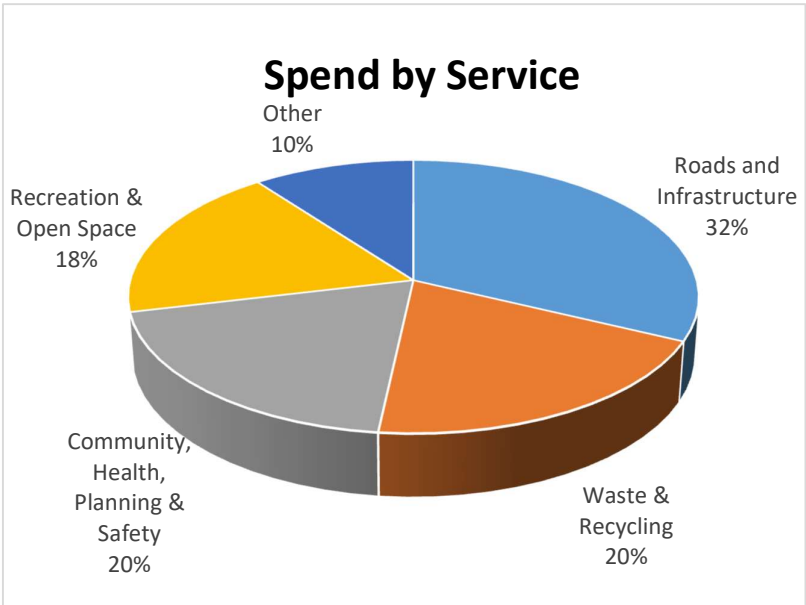
- Review and prioritise the services that we provide
- Determine the level of service that can be afforded
- Determine which assets are required to undertake the prioritised services
- Determine any surplus assets that can be decommissioned or rationalised
- Determine where staffing resources may need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

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

### Services

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

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



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

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

Cash and Investments

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

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

Capital Works

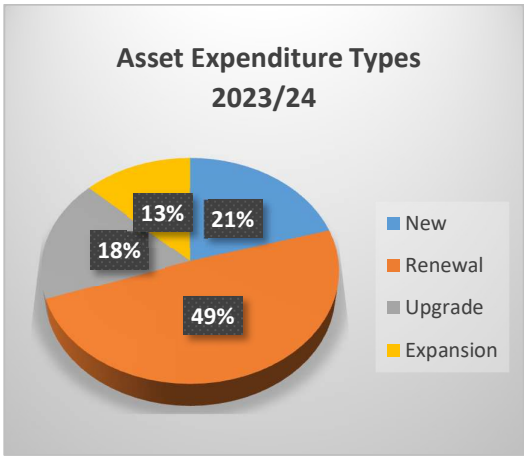
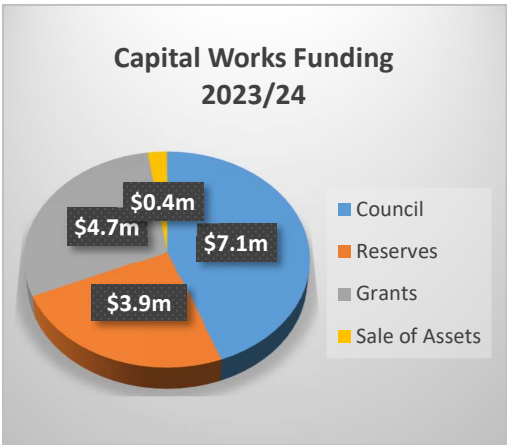
The 2023/24 Capital Works Program totalling \$15.9 million, includes \$7.6 million of projects carried forward from 2022/23, and is funded by:

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

The Capital Works Program includes:

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

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



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

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

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

## External Influences

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

These are outlined below:

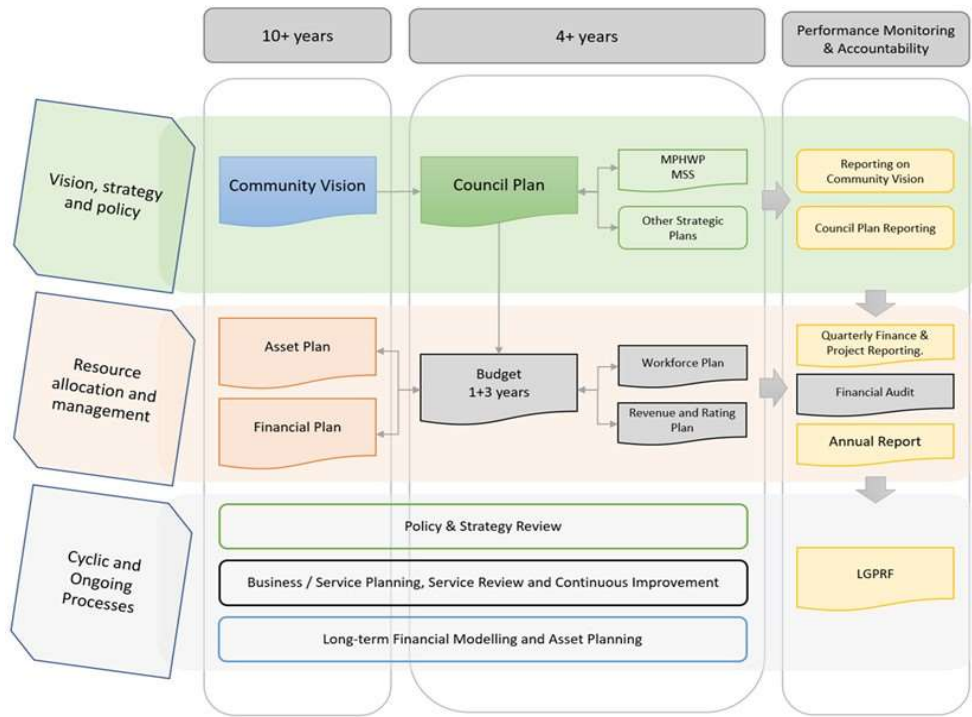
- **Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012-2013 financial year where Council was required to pay \$1.2M to top up its share of the Defined Benefits Scheme. The amount and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

# 1. Link to the Integrated Planning and Reporting Framework

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

## 1.1 Legislative Planning and Accountability Framework

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



Source: Department of Jobs, Precincts and Regions

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

### 1.1.2 Key Planning considerations

#### Service level planning

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

## 1.2 Our purpose

### 10-Year Community Vision

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

### Our Council Values

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

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

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

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

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

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

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



### 1.3 Strategic objectives

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

We believe these objectives reflect the values, priorities and aspirations of the Murrindindi community as expressed in our 'Shaping Our Future' community engagement.

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

Our strategic objectives are:

**1. Resilient Communities**

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

**2. Beautiful Townships and Rural Settings**

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

**3. Growth and Opportunity**

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

**4. Our Protected Environment**

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

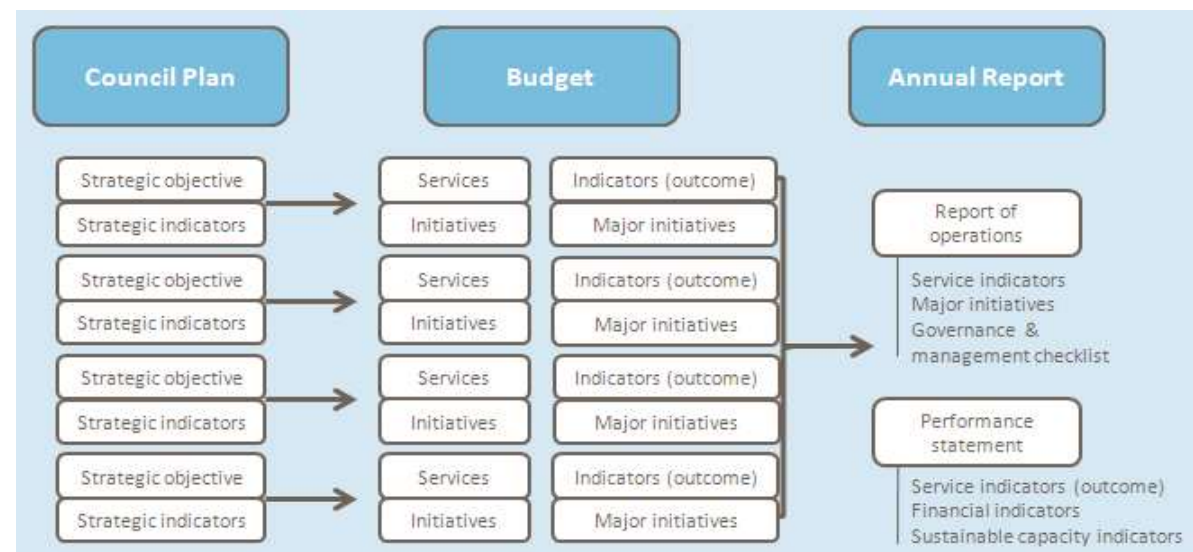
**5. Transparency, Inclusion and Accountability**

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

Council delivers activities and initiatives under 26 major service categories. Each contributes to the achievement of one of these strategic objectives as set out in our Council Plan for the 2021-2025 years.

## 2. Services and Service Performance Indicators

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



## 2.1 Strategic Objective 1

### RESILIENT COMMUNITIES

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

| Service   |            | 2021/22<br>Actual<br>\$'000 | 2022/23<br>Forecast<br>\$'000 | 2023/24<br>Budget<br>\$'000 |
|---|------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Children &amp; Family Services</b>   |            |                             |                               |                             |
| This service area provides family orientated support services including maternal and child health and home-based childcare.   | <i>Exp</i> | 1,431                       | 1,402                         | 1,487                       |
|   | <i>Rev</i> | 1,119                       | 1,002                         | 1,134                       |
|   | <i>NET</i> | 312                         | 400                           | 353                         |
| <b>Library Services</b>   |            |                             |                               |                             |
| This service area provides libraries in Alexandra, Yea and Kinglake and the mobile library to the Shire's more remote communities. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered. Income is grant funding. | <i>Exp</i> | 605                         | 629                           | 650                         |
|   | <i>Rev</i> | 178                         | 176                           | 179                         |
|   | <i>NET</i> | 427                         | 453                           | 471                         |
| <b>Community Service Administration</b>   |            |                             |                               |                             |
| This includes the cost of management and general administration across all of Council's community services, Grants Officer and Community Grants Program.  | <i>Exp</i> | 293                         | 378                           | 408                         |
|   | <i>Rev</i> | 0                           | 0                             | 0                           |
|   | <i>NET</i> | 293                         | 378                           | 408                         |
| <b>Community Development</b>  |            |                             |                               |                             |
| This service area provides the delivery of community transport, including the community bus and financial contribution to the Moving Murrindindi Service. 2023/24 Income includes grant funding for Free from Violence program and the Murrindindi Forestry Transition Plan   | <i>Exp</i> | 239                         | 433                           | 543                         |
|   | <i>Rev</i> | 83                          | 133                           | 383                         |
|   | <i>NET</i> | 156                         | 300                           | 160                         |
| <b>Recreation, Aquatic and Youth</b>  |            |                             |                               |                             |
| This includes strategic planning to inform the development of recreation and youth services and infrastructure and coordinates Council services including recreation facilities, swimming pools and Council's recreation and youth responsibilities within the municipality. Income includes Youth program grants.                                      | <i>Exp</i> | 587                         | 780                           | 667                         |
|   | <i>Rev</i> | 137                         | 125                           | 141                         |
|   | <i>NET</i> | 450                         | 655                           | 526                         |
| <b>Community Engagement</b>   |            |                             |                               |                             |
| This area provides for the coordination of community engagement activities of Council and assists with the development of Community Plans.  | <i>Exp</i> | 406                         | 407                           | 434                         |
|   | <i>Rev</i> | 80                          | 93                            | 52                          |
|   | <i>NET</i> | 326                         | 314                           | 382                         |

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

### **Major and Other Initiatives**

1. Progress the Reconciliation Action Plan (RAP) for Council in consultation with Traditional Owners and local Aboriginal community groups, including finalising the implementation of stage 1 'Reflect'.
2. Collaborate with partners to deliver annual priorities from the Municipal Public Health and Wellbeing Plan, including:
  - Grow Well Dindi - active living and healthy eating focus
  - Goulburn Mental Health and Wellbeing Project
  - Free From Violence prevention project
  - health promotion initiatives.
3. Advocate for improved access to health and community services by supporting public health and wellbeing initiatives, including:
  - community mental health first aid training
  - active footpaths project
  - vaping awareness
  - women in sport initiative.
4. Advocate for funding to deliver key infrastructure and open space initiatives, as supported by the Recreation and Open Space Strategy, including:
  - Eildon swimming pool solar and shade upgrade
  - Alexandra Leisure Centre development plan
  - Kinglake Memorial Reserve Oval upgrade.
5. Provide high quality Youth Service including:
  - community participation
  - career pathways
  - arts programs.
6. Provide high quality Children and Maternal Child Health Service programs, including:
  - Family Day Care
  - immunisation and key ages and stages assessments
  - supported Playgroups and Parent Early Education Partnership (PEEP)
  - library programs.
7. Develop of a business model to support increased utilisation of the Marysville Community Centre and its relationship to other facilities in town.
8. Deliver the 2023/24 Grants and Contributions Program to support Council and community priorities.
9. Deliver activities that recognise and enhance the contribution of Murrindindi Shire volunteer groups.

**Service Performance Outcome Indicators**

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

## Strategic Objective 2.2

### BEAUTIFUL TOWNSHIPS AND RURAL SETTINGS

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

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

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

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

### Major and Other Initiatives

1. Deliver the priorities identified in the 2023/24 Capital Works Program
2. Improve unsealed road maintenance and service standards through a combined rapid road & tree maintenance response team and additional road materials
3. Implement Year 2 actions of the *Disability Discrimination Act 1992* Compliance Audit.

### Service Performance Outcome Indicators

| Service                   | Indicator  | 2021/22<br>Actual | 2022/23<br>Forecast | 2023/24<br>Target |
|---------------------------|--|-------------------|---------------------|-------------------|
| <u>Statutory Planning</u> | Service standard   | 75.7%             | 75.0%               | ≥75.0%            |
| Performance Measure       | Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)   |                   |                     |                   |
| Computation               | [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100   |                   |                     |                   |
| <u>Roads</u>              | Condition  | 97.9%             | 95.0%               | ≥95.0%            |
| Performance Measure       | Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)  |                   |                     |                   |
| Computation               | [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100   |                   |                     |                   |
| <u>Animal Management</u>  | Health and Safety  | 100%              | 100%                | 100%              |
| Performance Measure       | Animal management prosecutions. (Percentage of animal management prosecutions which are successful)  |                   |                     |                   |
| Computation               | Number of successful animal management prosecutions / Total number of animal management prosecutions x100  |                   |                     |                   |
| <u>Food Safety</u>        | Health and Safety  | 100%              | 100%                | 100%              |
| Performance Measure       | Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)   |                   |                     |                   |
| Computation               | [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100 |                   |                     |                   |



## Strategic Objective 2.3

### GROWTH AND OPPORTUNITY

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

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

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

### **Major and Other Initiatives**

1. Conduct feasibility assessments for developing vacant Council owned land to support the Social and Affordable Housing Project
2. Implementation of SpendMap, an online economic development tool designed to implement and evaluate economic and development strategies.
3. Review of the Murrindindi Planning Scheme to enhance its efficiency and currency of local planning policies
4. Pursue external funding opportunities to enable Implementation of Year 1 actions identified in the Eildon Pondage Master Plan.
5. Implement the 2023/24 actions identified in the Tourism and Events Strategy
6. Commence development of Council's Economic Development Strategy
7. Finalise the Planning Scheme Amendment for the Toolangi Forest Discovery Centre.
8. Continue the delivery of the Yea Saleyards 10-year Business Plan Year 2 action items including the investigation of options to address potential expansion.

## Strategic Objective 2.4

### OUR PROTECTED ENVIRONMENT

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

| Description of services provided  |            | 2021/22<br>Actual<br>\$'000 | 2022/23<br>Forecast<br>\$'000 | 2023/24<br>Budget<br>\$'000 |
|---|------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Environmental Management</b>   |            |                             |                               |                             |
| This service includes management of Council's environmental impacts including sustainable resource use, energy consumption, roadside biodiversity management and pest plant and animal control.   | <i>Exp</i> | 570                         | 733                           | 685                         |
|   | <i>Rev</i> | 64                          | 41                            | 36                          |
|   | <i>NET</i> | 506                         | 692                           | 649                         |
| <b>Climate Change</b>   |            |                             |                               |                             |
| This service includes management of Council's climate change initiatives. Council is the auspice for the Goulburn Murray Climate Alliance   | <i>Exp</i> | 197                         | 411                           | 253                         |
|   | <i>Rev</i> | 208                         | 167                           | 183                         |
|   | <i>NET</i> | (11)                        | 244                           | 70                          |
| <b>Waste Management Services</b>  |            |                             |                               |                             |
| This service provides kerbside rubbish and recycling collection, management of Resource Recovery Centres at Alexandra, Yea, Eildon, Kinglake and Marysville and landfill operations in Alexandra. These operations generate funds above the annual cost requirements to ensure that Council's waste reserve can provide for future waste management works (i.e. future cell construction, rehabilitation requirements and management of landfills). | <i>Exp</i> | 4,676                       | 4,485                         | 4,903                       |
|   | <i>Rev</i> | 4,643                       | 4,961                         | 5,023                       |
|   | <i>NET</i> | 33                          | (477)                         | (120)                       |

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

### Major and other Initiatives

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

### Service Performance Outcome Indicators

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

## Strategic Objective 2.5

### TRANSPARENCY, INCLUSION AND ACCOUNTABILITY

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

| Description of services provided   |            | 2021/22<br>Actual<br>\$'000 | 2022/23<br>Forecast<br>\$'000 | 2023/24<br>Budget<br>\$'000 |
|--|------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Councillors</b>   |            |                             |                               |                             |
| This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events. Income relates to Council elections   | <i>Exp</i> | 346                         | 375                           | 363                         |
|  | <i>Rev</i> | 22                          | 2                             | 1                           |
|  | <i>NET</i> | 324                         | 373                           | 362                         |
| <b>Chief Executive and Executive Team</b>  |            |                             |                               |                             |
| This area includes Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.   | <i>Exp</i> | 1,302                       | 1,334                         | 1,400                       |
|  | <i>Rev</i> | 0                           | 0                             | 0                           |
|  | <i>NET</i> | 1,302                       | 1,334                         | 1,400                       |
| <b>Communications and Publications</b>   |            |                             |                               |                             |
| This includes facilitation of communications, publications, regular radio spots and media releases issued as well as annual reports, strategic documents, the provision of Council's website, social media and community engagement activities.  | <i>Exp</i> | 608                         | 606                           | 664                         |
|  | <i>Rev</i> | 9                           | 5                             | 5                           |
|  | <i>NET</i> | 599                         | 601                           | 659                         |
| <b>Financial Services</b>  |            |                             |                               |                             |
| These services include the management of Council's finances, payroll, accounts payable and receivable, raising and collection of rates and charges and valuation of properties throughout the municipality. Note: Revenue from interest on investment increased in 2022/23 due to an increase in interest rates.   | <i>Exp</i> | 1,245                       | 1,101                         | 1,108                       |
|  | <i>Rev</i> | 454                         | 1,318                         | 1,289                       |
|  | <i>NET</i> | 791                         | (217)                         | (181)                       |
| <b>Corporate Services</b>  |            |                             |                               |                             |
| These services include statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also responsible for enterprise risk management and the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts. Note: 2021/22 included the Working for Victoria grant funded program. | <i>Exp</i> | 1,296                       | 1,304                         | 1,262                       |
|  | <i>Rev</i> | 285                         | 179                           | 167                         |
|  | <i>NET</i> | 1,011                       | 1,125                         | 1,095                       |

| Description of services provided  |            | 2021/22<br>Actual<br>\$'000 | 2022/23<br>Forecast<br>\$'000 | 2023/24<br>Budget<br>\$'000 |
|---|------------|-----------------------------|-------------------------------|-----------------------------|
| <b>Human Resources</b>  |            |                             |                               |                             |
| This has a focus on management of OH&S risk and organisational wellbeing and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources and payroll. 2021/22 lower expenditure due to vacancies. | <i>Exp</i> | 452                         | 633                           | 678                         |
|   | <i>Rev</i> | 0                           | 0                             | 0                           |
|   | <i>NET</i> | 452                         | 633                           | 678                         |
| <b>Information Technology and Digital Futures</b>   |            |                             |                               |                             |
| This area provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way. <i>Note: increased focus on Digital Futures commenced in 2021</i>   | <i>Exp</i> | 1,226                       | 1,358                         | 1,335                       |
|   | <i>Rev</i> | 0                           | 0                             | 0                           |
|   | <i>NET</i> | 1,226                       | 1,358                         | 1,335                       |
| <b>Customer Services</b>  |            |                             |                               |                             |
| This unit provides front counter services at Alexandra, Yea and Kinglake offices including reception, telephone, receipting of payments, connecting customers with relevant departments, customer request coordination, hall bookings, as well as the provision of a number of other civic services.                                      | <i>Exp</i> | 985                         | 1,018                         | 1,060                       |
|   | <i>Rev</i> | 2                           | 5                             | 5                           |
|   | <i>NET</i> | 983                         | 1,013                         | 1,055                       |
| <b>Emergency Management</b>   |            |                             |                               |                             |
| This is funding of Council's statutory emergency services obligations including the Municipal Emergency Management Plan.<br><i>Note: 2022/23 includes revenue and expenditure in relation to the October 2022 flood event.</i>  | <i>Exp</i> | 353                         | 1,824                         | 524                         |
|   | <i>Rev</i> | 120                         | 1,532                         | 220                         |
|   | <i>NET</i> | 233                         | 292                           | 304                         |
| <b>Asset Planning and Management</b>  |            |                             |                               |                             |
| This unit strategically manages the capital works planning and renewal requirements of all of Council's \$450m worth of public assets.  | <i>Exp</i> | 1,300                       | 1,140                         | 1,225                       |
|   | <i>Rev</i> | 1,215                       | 600                           | 600                         |
|   | <i>NET</i> | 85                          | 540                           | 625                         |

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

**Major and Other Initiatives**

1. Implementation of a website upgrade as part of the Communications and Social Media Strategy.
2. Strengthen Council's Cyber Security.
3. Upgrade Council's ICT Disaster Recovery (DR) System
4. Implement the actions identified in the Workforce Management Strategy and Gender Equality Action Plan
5. Implement the recommendations of the 2021 internal review and 2022 external review of our customer service systems and processes to improve our management of requests and feedback.

**Service Performance Outcome Indicators**

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



## 2.6 Reconciliation with 2023/24 budgeted operating result

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

### 3. Financial Statements

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

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

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

#### Comprehensive Income Statement

For the four years ending 30 June 2027

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

## Balance Sheet

For the four years ending 30 June 2027

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

## Statement of Changes in Equity

For the four years ending 30 June 2027

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

## Statement of Cash Flows

For the four years ending 30 June 2027

|   | Forecast<br>Actual | Budget          | Projections     |                 |                 |
|---|--------------------|-----------------|-----------------|-----------------|-----------------|
|   | 2022/23            | 2023/24         | 2024/25         | 2025/26         | 2026/27         |
|   | \$'000             | \$'000          | \$'000          | \$'000          | \$'000          |
|   | Inflows            | Inflows         | Inflows         | Inflows         | Inflows         |
|   | (Outflows)         | (Outflows)      | (Outflows)      | (Outflows)      | (Outflows)      |
| <b>Cash flows from operating activities</b>                         |                    |                 |                 |                 |                 |
| Rates and charges   | 22,454             | 23,601          | 25,187          | 25,943          | 26,806          |
| Statutory fees and fines  | 1,348              | 1,373           | 1,447           | 1,491           | 1,520           |
| User fees   | 2,153              | 1,569           | 1,549           | 1,492           | 1,522           |
| Grants - operating  | 8,095              | 6,991           | 7,096           | 7,202           | 7,310           |
| Grants - capital  | 5,149              | 5,283           | 9,429           | 1,792           | 5,070           |
| Contributions - monetary  | 484                | 247             | 250             | 250             | 250             |
| Interest received   | 1,254              | 1,068           | 1,000           | 1,000           | 1,000           |
| Other income  | 1,070              | 914             | 1,145           | 862             | 862             |
| Net GST refund / payment  | 1,181              | 1,054           |                 |                 |                 |
| Net Trust funds and deposits  | (338)              | (88)            |                 |                 |                 |
| Employee costs  | (17,371)           | (17,745)        | (18,513)        | (19,038)        | (19,528)        |
| Materials and services  | (15,089)           | (13,294)        | (12,273)        | (13,142)        | (12,603)        |
| Other payments  | (549)              | (521)           | (478)           | (483)           | (488)           |
| <b>Net cash provided by/(used in) operating activities</b>          | <b>9,841</b>       | <b>10,452</b>   | <b>15,839</b>   | <b>7,369</b>    | <b>11,721</b>   |
| <b>Cash flows from investing activities</b>                         |                    |                 |                 |                 |                 |
| Payments for property, infrastructure, plant and equipment          | (20,032)           | (15,953)        | (17,875)        | (12,569)        | (15,372)        |
| Proceeds from sale of property, infrastructure, plant and equipment | 603                | 216             | 599             | 599             | 599             |
| <b>Net cash provided by/ (used in) investing activities</b>         | <b>(19,429)</b>    | <b>(15,737)</b> | <b>(17,276)</b> | <b>(11,970)</b> | <b>(14,773)</b> |
| <b>Cash flows from financing activities</b>                         |                    |                 |                 |                 |                 |
| Finance costs   | -                  | -               | (50)            | (50)            | (50)            |
| Proceeds from borrowings  | -                  | 1,000           |                 |                 |                 |
| Repayment of borrowings   | -                  | -               | (100)           | (100)           | (100)           |
| <b>Net cash provided by/(used in) financing activities</b>          | <b>-</b>           | <b>1,000</b>    | <b>(150)</b>    | <b>(150)</b>    | <b>(150)</b>    |
| <b>Net increase/(decrease) in cash &amp; cash equivalents</b>       | <b>(9,588)</b>     | <b>(4,285)</b>  | <b>(1,587)</b>  | <b>(4,751)</b>  | <b>(3,202)</b>  |
| Cash and cash equivalents at the beginning of the financial year    | 42,800             | 33,212          | 28,927          | 27,340          | 22,589          |
| <b>Cash and cash equivalents at the end of the financial year</b>   | <b>33,212</b>      | <b>28,927</b>   | <b>27,340</b>   | <b>22,589</b>   | <b>19,387</b>   |

## Statement of Capital Works

For the four years ending 30 June 2027

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

## Summary of Budgeted Human Resources Expenditure

For the four years ended 30 June 2027

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

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

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

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



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

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

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

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

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

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

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

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

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

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges are identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It should be noted that the waste & recycling charges are not included in the FGRS cap calculation.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.5% in line with the rate cap.

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

The Budget CIV is based on stage 3 valuation data and is subject to change.

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

|  | Forecast<br>Actual<br>2022/23<br>\$'000 | Budget<br>2023/24<br>\$'000 | Change<br>\$'000 | %           |
|--|---|-----------------------------|------------------|-------------|
| General rates*                           | 15,305                                  | 15,984                      | 679              | 4.4%        |
| Municipal charge*                        | 3,453                                   | 3,592                       | 139              | 4.0%        |
| Waste management charge                  | 3,725                                   | 3,854                       | 129              | 3.5%        |
| Supplementary rates and rate adjustments | 125                                     | 162                         | 37               | 29.6%       |
| Revenue in lieu of rates                 | 159                                     | 161                         | 2                | 1.3%        |
| <b>Total rates and charges</b>           | <b>22,767</b>                           | <b>23,753</b>               | <b>986</b>       | <b>4.3%</b> |

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

\* pending finalisation of valuation data, subject to change

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

| Type or class of land                                      | 2022/23<br>cents/\$CIV* | 2023/24<br>cents/\$CIV* | Change  |
|--|-------------------------|-------------------------|---------|
| General rate for rateable residential properties           | 0.2117                  | 0.1849                  | (12.7%) |
| General rate for rateable commercial/industrial properties | 0.2647                  | 0.2311                  | (12.7%) |
| General rate for rateable vacant land properties           | 0.3176                  | 0.2773                  | (12.7%) |
| General rate for rateable rural 1 properties               | 0.1482                  | 0.1294                  | (12.7%) |
| General rate for rateable rural 2 properties               | 0.2096                  | 0.1830                  | (12.7%) |

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

| Type or class of land                             | 2022/23<br>\$'000 | 2023/24<br>\$'000 | Change<br>\$'000 | %           |
|---|-------------------|-------------------|------------------|-------------|
| Residential                                       | 6,808             | 7,274             | 466              | 6.8%        |
| Commercial / Industrial                           | 825               | 820               | (5)              | (0.6%)      |
| Vacant Land                                       | 693               | 767               | 74               | 10.7%       |
| Rural 1   | 3,589             | 3,614             | 25               | 0.7%        |
| Rural 2   | 3,431             | 3,509             | 78               | 2.3%        |
| <b>Total amount to be raised by general rates</b> | <b>15,346</b>     | <b>15,984</b>     | <b>638</b>       | <b>4.2%</b> |
| Annualised 2023/24 supplementary rate revenue     | 100               |                   |                  |             |
|   | <b>15,446</b>     | <b>15,984</b>     | <b>538</b>       | <b>3.5%</b> |

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

| Type or class of land              | 2022/23<br>Number | 2023/24<br>Number | Change<br>Number | %              |
|------------------------------------|-------------------|-------------------|------------------|----------------|
| Residential                        | 5,864             | <b>5,923</b>      | 59               | <b>1.01%</b>   |
| Commercial / Industrial            | 448               | <b>447</b>        | (1)              | <b>(0.22%)</b> |
| Vacant Land                        | 730               | <b>704</b>        | (26)             | <b>(3.56%)</b> |
| Rural 1                            | 1,291             | <b>1,289</b>      | (2)              | <b>(0.15%)</b> |
| Rural 2                            | 1,834             | <b>1,849</b>      | 15               | <b>0.82%</b>   |
| <b>Total number of assessments</b> | <b>10,073</b>     | <b>10,212</b>     | <b>139</b>       | <b>1.38%</b>   |

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

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

Draft budget CIV data is based on stage 3 valuations and is subject to change.

| Type or class of land      | 2022/23<br>\$'000 | 2023/24<br>\$'000 | Change<br>\$'000 | %            |
|----------------------------|-------------------|-------------------|------------------|--------------|
| Residential                | 3,215,776         | <b>3,934,316</b>  | 718,540          | <b>22.3%</b> |
| Commercial / Industrial    | 311,746           | <b>354,774</b>    | 43,028           | <b>13.8%</b> |
| Vacant Land                | 218,343           | <b>276,452</b>    | 58,109           | <b>26.6%</b> |
| Rural 1                    | 2,421,471         | <b>2,792,790</b>  | 371,319          | <b>15.3%</b> |
| Rural 2                    | 1,636,929         | <b>1,917,520</b>  | 280,591          | <b>17.1%</b> |
| <b>Total value of land</b> | <b>7,804,265</b>  | <b>9,275,852</b>  | <b>1,471,587</b> | <b>18.8%</b> |

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

| Type of Charge | Per<br>Rateable<br>Property<br>2022/23<br>\$ | Per<br>Rateable<br>Property<br>2023/24<br>\$ | Change<br>\$ | %           |
|----------------|--|--|--------------|-------------|
| Municipal      | <b>352.00</b>                                | <b>364.00</b>                                | 12           | <b>3.4%</b> |

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

| Type of Charge | 2022/23 | 2023/24      | Change |             |
|----------------|---------|--------------|--------|-------------|
|                | \$'000  | \$'000       | \$'000 | %           |
| Municipal      | 3,459   | <b>3,592</b> | 133    | <b>3.8%</b> |

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

| Type of Charge      | Per Rateable Property 2022/23 | Per Rateable Property 2023/24 | Change       |             |
|---------------------|-------------------------------|-------------------------------|--------------|-------------|
|                     | \$                            | \$                            | \$           | %           |
| Kerbside Collection | 402.73                        | <b>416.85</b>                 | 14.12        | <b>3.5%</b> |
| Recycling           | 123.12                        | <b>127.45</b>                 | 4.33         | <b>3.5%</b> |
| <b>Total</b>        | <b>525.85</b>                 | <b>544.30</b>                 | <b>18.45</b> | <b>3.5%</b> |

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

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

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

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

| Type of Charge      | 2022/23      | 2023/24      | Change     |             |
|---------------------|--------------|--------------|------------|-------------|
|                     | \$'000       | \$'000       | \$'000     | %           |
| Kerbside Collection | 2,841        | <b>2,941</b> | 100        | <b>3.5%</b> |
| Recycling           | 884          | <b>913</b>   | 29         | <b>3.3%</b> |
| <b>Total</b>        | <b>3,725</b> | <b>3,854</b> | <b>129</b> | <b>3.4%</b> |

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

|  | 2022/23       | 2023/24       | Change       |             |
|--|---------------|---------------|--------------|-------------|
|  | \$'000        | \$'000        | \$'000       | %           |
| General Rates                              | 15,305        | <b>15,959</b> | 654          | <b>4.3%</b> |
| Municipal Charge                           | 3,459         | <b>3,590</b>  | 131          | <b>3.8%</b> |
| Kerbside Collection and Recycling          | 3,725         | <b>3,854</b>  | 129          | <b>3.4%</b> |
| Agreement in lieu of rates (Power Station) | 159           | <b>161</b>    | 2            | <b>1.3%</b> |
| Supplementary rates and charges            | 125           | <b>189</b>    | 64           | <b>51%</b>  |
| <b>Total Rates and charges</b>             | <b>22,676</b> | <b>23,753</b> | <b>1,077</b> | <b>4.7%</b> |

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

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

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

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

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

- the making of supplementary valuations (2023/24: estimated \$162,000 and 2022/23: \$125,000)
- the variation of returned levels of value (e.g. valuation appeals)
- changes of use of land such that rateable land becomes non-rateable land and vice versa
- changes of use of land such that residential land becomes business land and vice versa.



#### 4.1.1(n) Differential rates categories

##### **Rates to be levied**

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

- a general rate of 0.001849 (0.1849) cents in the dollar of CIV) for all rateable residential properties
- a differential rate of 0.002311 (0.2311) cents in the dollar of CIV) for all rateable Commercial and Industrial properties (125% of general rate)
- a differential rate of 0.001294 (0.1294) cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate)
- a differential rate of 0.001830 (0.1830 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate)
- a differential rate of 0.002733 (0.2733) cents in the dollar of CIV) for all rateable Vacant Land properties (150% of general rate).

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

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

##### **Rural 1 Land**

Rural 1 land is any rateable land, which is:

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

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

- construction and maintenance of infrastructure assets
- development and provision of health and community services
- provision of general support services
- recognition of the capital required for farming within the Shire and limited access to some services.

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

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

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

### **Rural 2 Land**

Rural 2 land is any rateable land, which is:

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

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

- construction and maintenance of infrastructure assets
- development and provision of health and community services
- provision of general support services
- recognition of the capital required for farming within the Shire and limited access to some services.

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

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

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

## **Vacant Land**

Vacant land is defined as:

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

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

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

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

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

## **Commercial / Industrial Land**

Commercial and industrial properties are defined as:

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

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

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

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

#### 4.1.2 Statutory fees and fines

|                                       | Forecast<br>Actual | Budget       | Change    |             |
|---------------------------------------|--------------------|--------------|-----------|-------------|
|                                       | 2022/23            | 2023/24      |           |             |
|                                       | \$'000             | \$'000       | \$'000    | %           |
| Building                              | 428                | 453          | 25        | 5.8%        |
| Community Safety                      | 209                | 218          | 9         | 4.3%        |
| Environmental Health                  | 163                | 192          | 29        | 17.8%       |
| Development Services                  | 409                | 419          | 10        | 2.4%        |
| Other                                 | 118                | 116          | (2)       | (1.7%)      |
| <b>Total statutory fees and fines</b> | <b>1,327</b>       | <b>1,398</b> | <b>72</b> | <b>5.4%</b> |

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning permits, subdivision fees, building permits, Health Act registrations, animal registrations and parking infringements. Increase in Building and Environmental Health fee income relates to increase in property development & the number of septic tank inspections.

#### 4.1.3 User fees

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

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. In setting the Budget, the key principle for determining the level of user charges has been to ensure that where possible, individual fee levels increases do not exceed the rate cap unless there was clear evidence of a need for a higher increase eg: statutory charges, cost recovery or benchmarking. Benchmarking was undertaken with neighbouring councils and fees have been adjusted where necessary to ensure appropriate cost recovery.

#### 4.1.4 Grants

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

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

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

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

#### 4.1.5 Contributions

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

Monetary contributions are funds paid by developers that relate to public recreation, drainage and car parking in accordance with planning permits issued for property development. The decrease in capital contributions relates to a 2022/23 roads development project.

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

#### 4.1.6 Other income

|                           | Forecast<br>Actual<br>2022/23<br>\$'000 | Budget<br>2023/24<br>\$'000 | Change<br>\$'000 % |               |
|---------------------------|---|-----------------------------|--------------------|---------------|
| Interest                  | 153                                     | 173                         | 20                 | 13.1%         |
| Interest on rates         | 1,060                                   | 1,010                       | (50)               | (4.7%)        |
| Rental                    | 262                                     | 296                         | 134                | 13.0%         |
| Reimbursements            | 374                                     | 203                         | (171)              | (45.7%)       |
| Other                     | 337                                     | 332                         | (5)                | (1.5%)        |
| <b>Total other income</b> | <b>2,186</b>                            | <b>2,014</b>                | <b>(172)</b>       | <b>(7.9%)</b> |

Other income relates to a range of items such as cost recovery and other miscellaneous income items. It consists primarily of interest revenue on investments and rate arrears and rent revenue that Council receives from various lease or licence agreements. The reduction in reimbursements relates to a reduction in legal costs in collecting rates. Other relates to the recognition value of volunteer services.

#### 4.1.7 Employee costs

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

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. Refer to Table 3.1 for further details of employment costs. Budgeted employee cost includes the 0.5% increase for compulsory employer superannuation increase effective from 1 July 2023. 2022/23 cost includes backpay from previous years in relation to Council's Enterprise Agreement which was finalised late 2022.

#### 4.1.8 Materials and services

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

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

#### 4.1.9 Depreciation and amortisation

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

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



#### 4.1.10 Other expenses

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

Other expenses relate to rates and charges waived for charitable and not-for-profit organisations, Councillors' allowances and remuneration for auditors and audit committee members. The Budget reflects the new Councillor allowances as determined by the Victorian Independent Remuneration Tribunal and increase in recognition of volunteer services.

## 4.2 Balance Sheet

### 4.2.1 Assets

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

### 4.2.2 Liabilities

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

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

### 4.2.3 Borrowings

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

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

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

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

## 4.3 Statement of changes in Equity

### 4.3.1 Reserves

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

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

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

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

The nature and purpose of the reserves are as follows:

***Statutory Reserves***

Public Open Space

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

***Discretionary Reserves***

Defined Benefits Superannuation

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

Gifted and Novated Assets

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

Infrastructure Contributions Parking

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

Infrastructure - Balance MAP funding

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

Infrastructure Maintenance

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

Infrastructure

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

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### Landfill and Waste Management

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

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

### Yea Saleyards

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

### Yea Caravan Park

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

### Marysville Caravan Park

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

## 4.3.2 Equity

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

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

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

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

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

## 4.4 Statement of Cash Flows

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

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

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

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

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

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

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

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

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

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

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### 4.5 Capital works program

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

#### 4.5.1 Summary

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

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



#### 4.5.2 Current Budget

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

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

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

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

## DRAFT ANNUAL BUDGET 2023/24

**4.5.3 Works carried forward from the 2022/23 year**

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

## DRAFT ANNUAL BUDGET 2023/24

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

## 4.6 Planned Capital works program

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

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

## DRAFT ANNUAL BUDGET 2023/24

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



## DRAFT ANNUAL BUDGET 2023/24

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

## 5. Financial Performance Indicators

### 5a. Targeted performance indicators

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

#### Targeted performance indicators – Service

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

**Targeted performance indicators – Financial**

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

**5b. Financial performance indicators**

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

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

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

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

**Key to Forecast Trend:**

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

**Notes to indicators****5a Targeted Performance Indicators****1. Satisfaction with community consultation and engagement**

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

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

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

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

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

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

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

**5. Working Capital**

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

## 6. Asset renewal

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

## 7. Rates concentration

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

## 8. Expenditure level

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

**5b Financial Performance Indicators****9. Adjusted underlying result**

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

**10. Unrestricted Cash**

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

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

**11. Debt compared to rates**

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

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

## **12. Rates effort**

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

## **13. Revenue level**

Revenue level is the average rate per property assessments.



## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2023/24 year.

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

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

| Description of Fees and Charges                      | Unit of Measure       | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|--|-----------------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| <b>Administration Charges</b>                        |                       |            |                        |                        |                              |                             |               |
| Photocopy or print - A4 Black & White - single sided | Per copy              | Taxable    | 0.30                   | 0.30                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A4 Black & White - double sided | Per double sided copy | Taxable    | 0.60                   | 0.60                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A4 Colour - single sided        | Per copy              | Taxable    | 1.00                   | 1.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A4 Colour - double sided        | Per double sided copy | Taxable    | 2.00                   | 2.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A3 Black & White - single sided | Per copy              | Taxable    | 1.30                   | 1.30                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A3 Black & White - double sided | Per double sided copy | Taxable    | 2.60                   | 2.60                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A3 Colour - single sided        | Per copy              | Taxable    | 2.00                   | 2.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy or print - A3 Colour - double sided        | Per double sided copy | Taxable    | 4.00                   | 4.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy - AO B&W Photocopies                       | Per copy              | Taxable    | 8.00                   | 8.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy - AO Colour Photocopies                    | Per copy              | Taxable    | New Fee                | 16.00                  | New Fee                      | New Fee                     | Non-statutory |

## DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges   | Unit of Measure                  | GST Status | 2022/23 Fee Inc GST \$                    | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|---|----------------------------------|------------|---|------------------------|------------------------------|-----------------------------|---------------|
| Photocopy - A1 B&W Photocopies  | Per copy                         | Taxable    | 6.80                                      | 7.00                   | 0.20                         | 2.9%                        | Non-statutory |
| Photocopy - A1 Colour Photocopies   | Per copy                         | Taxable    | New Fee                                   | 14.00                  | New Fee                      | New Fee                     |               |
| Photocopy - A2 B&W Photocopies  | Per copy                         | Taxable    | 5.50                                      | 5.50                   | 0.00                         | 0.0%                        | Non-statutory |
| Photocopy - A2 Colour Photocopies   | Per copy                         | Taxable    | New Fee                                   | 11.00                  | New Fee                      | New Fee                     |               |
| Photocopy - Planning Photo A3   | Per side printed                 | Taxable    | 1.00                                      | 1.00                   | 0.00                         | 0.0%                        | Non-statutory |
|   |                                  |            |   |                        |                              |                             |               |
| Freedom of Information Request - Statutory (Photocopy additional)                         | Per application                  | Exempt     | 30.60                                     | 30.60                  | 0.00                         | 0.0%                        | Statutory     |
| Freedom of Information - Search Charges   | per hour                         | Exempt     | 1.5 fee units                             | 1.5 fee units          | 0.00                         | 0.0%                        | Statutory     |
| Freedom of Information requests - Supervision Charges                                     | per hour                         | Exempt     | 1.5 fee units                             | 1.5 fee units          | 0.00                         | 0.0%                        | Statutory     |
| Freedom of Information requests - B & W Photocopy (A4)                                    | Per copy                         | Exempt     | 0.20                                      | 0.30                   | 0.10                         | 50.0%                       | Statutory     |
| Freedom of Information - health explanation provided by a suitably qualified practitioner | Per quarter hour or part thereof | Exempt     | 1.9 fee units to a maximum of 6 fee units |                        | 0.00                         | 0.0%                        | Statutory     |
| Freedom of Information - provision of a health information summary                        | Per quarter hour or part thereof | Exempt     | 1.9 fee units to a maximum of 6 fee units |                        | 0.00                         | 0.0%                        | Statutory     |
|   |                                  |            |   |                        |                              |                             |               |
| General - Rates etc.  |                                  |            |   |                        |                              |                             |               |
| Land Information Certificate Receipt  | Per certificate                  | Exempt     | 27.80                                     | 27.80                  | 0.00                         | 0.0%                        | Statutory     |
| Reprint of lost/misplaced Rates Notice  | Per certificate                  | Taxable    | 5.00                                      | 5.00                   | 0.00                         | 0.0%                        | Non-statutory |

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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



## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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



## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

## DRAFT ANNUAL BUDGET 2023/24

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

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

## DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges                                      | Unit of Measure   | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|--|-------------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| Bond - non-commercial  | Per rental period | Taxable    | 120.00                 | 124.30                 | 4.30                         | 3.6%                        | Non-statutory |
| Non commercial hire  | per hour          | Taxable    | 45.00                  | 46.60                  | 1.60                         | 3.6%                        | Non-statutory |
| Non commercial hire  | Half day          | Taxable    | 135.00                 | 139.80                 | 4.80                         | 3.6%                        | Non-statutory |
| Non commercial hire  | Full day          | Taxable    | 270.00                 | 279.60                 | 9.60                         | 3.6%                        | Non-statutory |
| <i>Hire of sound system and lighting box (separate charge)</i>       |                   |            |                        |                        |                              |                             |               |
| Bond - commercial  | Per hire          | Taxable    | 1000.00                | 1035.20                | 35.20                        | 3.5%                        | Non-statutory |
| Commercial hire  | Per hire          | Taxable    | 200.00                 | 207.10                 | 7.10                         | 3.6%                        | Non-statutory |
| Bond - non-commercial  | Per hire          | Taxable    | 500.00                 | 517.60                 | 17.60                        | 3.5%                        | Non-statutory |
| Non-commercial hire  | Per hire          | Taxable    | 100.00                 | 103.60                 | 3.60                         | 3.6%                        | Non-statutory |
| <b>Yea Railway Station</b> - Goods Shed, including kitchen           | Per day           | Taxable    | 100.00                 | 103.60                 | 3.60                         | 3.6%                        | Non-statutory |
| <b>Library Services</b>  |                   |            |                        |                        |                              |                             |               |
| Murrindindi Library - Inter Library Loan Fees (Non Academic Library) | Per item          | Taxable    | 3.00                   | 3.20                   | 0.20                         | 6.7%                        | Non-statutory |
| Murrindindi Library - Academic Library Loan Fees                     | Per item          | Taxable    | (\$3 + 16.50) Per item | (\$3 + 16.50) Per item | 0.00                         | 0.0%                        | Non-statutory |
| Murrindindi Library Overdue Fees                                     |                   |            | No Charge              |                        | 0.00                         | 0.0%                        | Non-statutory |
| Murrindindi Library Reimbursement Lost Item                          | Per item          | Taxable    | book cost              |                        | 0.00                         | 0.0%                        | Non-statutory |
| Replacement Membership Cards   | per Card          | Taxable    | 2.50                   | 5.00                   | 2.50                         | 100.0%                      | Non-statutory |
| Murrindindi Library - Laminating A4                                  | Per sheet         | Taxable    | 1.50                   | 1.60                   | 0.10                         | 6.7%                        | Non-statutory |
| Murrindindi Library - Laminating A3                                  | Per sheet         | Taxable    | 2.50                   | 2.60                   | 0.10                         | 4.0%                        | Non-statutory |



# DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges                   | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$                           | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee |
|---|-----------------|------------|--|------------------------|------------------------------|-----------------------------|--------------|
| <b>Saleyards*</b>                                 |                 |            |  |                        |                              |                             |              |
| Yea Saleyard - Agent Fees                         | Per animal      | Taxable    | 1.25   | 1.25                   | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Cow & Calf Fee                     | Per animal      | Taxable    | 14.30  | 14.30                  | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Weighed Cattle Fee                 | Per animal      | Taxable    | 13.20  | 13.20                  | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Bulls (incl. \$2 weigh fee)        | Per animal      | Taxable    | 20.00  | 20.00                  | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Scanning Fees                      | Per animal      | Taxable    | 2.86   | 2.86                   | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - No Tag Fee                         | Per animal      | Taxable    | 40.00  | 40.00                  | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Non-reader Tag Fee                 | Per animal      | Taxable    | 15.00  | 15.00                  | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Non-Sale Day Fee (Non Local Agent) | Per annum       | Taxable    | 2,000.00   | 2,000.00               | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Facility Hire Fee (Private)        | Per Event       | Taxable    | By arrangement under delegation of CEO           |                        | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Hay Fees                           | Per Bale        | Taxable    | Cost plus \$1.00                                 | Cost plus \$1.00       | 0.00                         | 0.0%                        | COM - AGM    |
| Yea Saleyard - Non-Sale Day Weigh Fee             | Per callout     | Taxable    | Min 3hr callout \$330<br>Over 3 hrs \$150 per hr |                        | 0.00                         | 0.0%                        | COM - AGM    |

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

| Description of Fees and Charges  | Unit of Measure   | GST Status | 2022/23 Fee Inc GST<br>\$ | 2023/24 Fee Inc GST<br>\$ | Fee Increase / (Decrease)<br>\$ | Fee Increase / (Decrease)<br>% | Basis of Fee  |
|--|-------------------|------------|---------------------------|---------------------------|---------------------------------|--------------------------------|---------------|
| <b>KERBSIDE COLLECTION SERVICE</b>   |                   |            |                           |                           |                                 |                                |               |
| <b>Commercial collection charges</b>   |                   |            |                           |                           |                                 |                                |               |
| Commercial garbage bin hire  | per item per year | Taxable    | 12.00                     | 12.00                     | 0.00                            | 0.0%                           | Non-statutory |
| Commercial garbage bin per lift  | per item          | Taxable    | 11.50                     | 13.20                     | 1.70                            | 12.9%                          | Non-statutory |
| Commercial recycle bin hire  | per item per year | Taxable    | 12.00                     | 12.00                     | 0.00                            | 0.0%                           | Non-statutory |
| Commercial recycle bin per lift  | per item          | Taxable    | 7.00                      | 8.05                      | 1.05                            | 13.0%                          | Non-statutory |
| <b>Event bin charges</b>   |                   |            |                           |                           |                                 |                                |               |
| Event bin top hire   | per item          | Taxable    | No Charge                 | No Charge                 | 0.00                            | 0.0%                           | Non-statutory |
| Garbage bin - supply and clear - 1st two bins (public event only) if recycling is included | per item          | Taxable    | No Charge                 | No Charge                 | 0.00                            | 0.0%                           | Non-statutory |
| Recycle bin - clear and remove - 1st two bins (public event only)                          | per item          | Taxable    | No Charge                 | No Charge                 | 0.00                            | 0.0%                           | Non-statutory |
| Garbage bin - supply and clear - bins in excess of two bins (all for private event)        | per item          | Taxable    | 21.60                     | 24.80                     | 3.20                            | 14.8%                          | Non-statutory |
| Recycle bin - clear and remove - bins in excess of two bins (all for private event)        | per item          | Taxable    | 18.00                     | 20.70                     | 2.70                            | 15.0%                          | Non-statutory |
| Special event - clearance only e.g. during event, or own bins                              | per item          | Taxable    | 18.00                     | 20.70                     | 2.70                            | 15.0%                          | Non-statutory |

## DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges                                    | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|--|-----------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| <b>WASTE DISPOSAL</b>  |                 |            |                        |                        |                              |                             |               |
| <b>Bin Compounds</b>   |                 |            |                        |                        |                              |                             |               |
| Additional key (beyond 2 per household)                            | per item        | Taxable    | New fee                | 35.00                  | New fee                      | 0.0%                        | Non-statutory |
| Replacement key  | per item        | Taxable    | New fee                | 35.00                  | New fee                      | 0.0%                        | Non-statutory |
| <b>Waste direct to landfill (over weighbridge)</b>                 |                 |            |                        |                        |                              |                             |               |
| Construction/Demolition material (Industrial) (direct to landfill) | per tonne       | Taxable    | 275.00                 | 287.40                 | 12.40                        | 4.5%                        | Non-statutory |
| Commercial/Business (Industrial) Waste - general                   | per tonne       | Taxable    | 275.00                 | 287.40                 | 12.40                        | 4.5%                        | Non-statutory |
| Residential/Municipal General Waste (direct to landfill)           | per tonne       | Taxable    | 219.88                 | 238.00                 | 18.12                        | 8.2%                        | Non-statutory |
| Clean fill   | per tonne       | Taxable    | 135.75                 | 140.50                 | 4.75                         | 3.5%                        | Non-statutory |
| Packaged non-friable asbestos (direct to landfill)                 | per tonne       | Taxable    | 175.66                 | 181.80                 | 6.15                         | 3.5%                        | Non-statutory |
| Minimum gate fee per invoice (account holders)                     | per invoice     | Taxable    | 40.00                  | 40.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Minimum gate fee per visit (casual users)                          | per load        | Taxable    | 60.00                  | 60.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Public Weighbridge fee   | per item        | Taxable    | 22.00                  | 22.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Account card replacement fee                                       | per card        | Taxable    | 35.00                  | 35.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Weekend tipping fee (tipping cost is additional)                   | per load        | Taxable    | 150.00                 | 150.00                 | 0.00                         | 0.0%                        | Non-statutory |

| Description of Fees and Charges                                     | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|---|-----------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| <b>Resource Recovery Centre Gate Fees</b>                           |                 |            |                        |                        |                              |                             |               |
| <b>Shire Residents and Ratepayers</b>                               |                 |            |                        |                        |                              |                             |               |
| Commercial/Business (Industrial) Waste                              | per cubic metre | Taxable    | 100.00                 | 100.00                 | 0.00                         | 0.0%                        | Non-statutory |
| Residential (Municipal) Waste – all kinds                           | per cubic metre | Taxable    | 50.00                  | 62.00                  | 12.00                        | 24.0%                       | Non-statutory |
| Bagged household domestic waste up (max 50L / 0.05 m3)              | max 0.1m3       | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Car Tyre  | each            | Taxable    | 9.50                   | 9.50                   | 0.00                         | 0.0%                        | Non-statutory |
| Motorcycle Tyre   | each            | Taxable    | 4.90                   | 5.10                   | 0.20                         | 4.1%                        | Non-statutory |
| 4wd / Light truck tyre  | each            | Taxable    | 14.40                  | 16.50                  | 2.10                         | 14.6%                       | Non-statutory |
| Truck Tyre  | each            | Taxable    | 22.90                  | 25.70                  | 2.80                         | 12.2%                       | Non-statutory |
| Tractor Tyre < 1m diameter  | each            | Taxable    | 135.00                 | 152.00                 | 17.00                        | 12.6%                       | Non-statutory |
| Tractor Tyre > 1m diameter  | each            | Taxable    | 270.00                 | 304.00                 | 34.00                        | 12.6%                       | Non-statutory |
| Earthmover and larger by negotiation based on contractor price list | each            | Taxable    | by negotiation         | by negotiation         |                              | 0.0%                        | Non-statutory |
| Any tyre that is dirty / contaminated or on the rim                 | each            | Taxable    | listed price x2        | listed price x2        |                              | 0.0%                        | Non-statutory |
| Green waste Cuttings (domestic)                                     |                 | Taxable    | 20.00                  | 20.00                  | 0.00                         | 0.0%                        | Non-statutory |

# DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges   | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$    | 2023/24 Fee Inc GST \$    | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|---|-----------------|------------|---------------------------|---------------------------|------------------------------|-----------------------------|---------------|
| Green waste Cuttings (domestic) - prior to fire season (all of October and November) and after fire season (all of April), and following declared emergency events, as announced by Council | per cubic metre | Taxable    | 0.00                      | 0.00                      | 0.00                         | 0.0%                        | Non-statutory |
| Green waste Cuttings (commercial)   | per cubic metre | Taxable    | 20.00                     | 40.00                     | 20.00                        | 100.0%                      | Non-statutory |
| Comingled Recyclables (Commercial)  | per cubic metre | Taxable    | 15.00                     | 15.50                     | 0.50                         | 3.3%                        | Non-statutory |
| Comingled Recyclables (Residential)   | per cubic metre | Taxable    | 0.00                      | 0.00                      | 0.00                         | 0.0%                        | Non-statutory |
| Waste Motor Oil   | per litre       | Taxable    | 0.10c + \$1 per container | 0.10c + \$1 per container |                              | 0.0%                        | Non-statutory |
| Domestic Gas Bottle - small   | per bottle      | Taxable    | 8.00                      | 8.30                      | 0.30                         | 3.8%                        | Non-statutory |
| Domestic Gas Bottle - medium  | per bottle      | Taxable    | 10.00                     | 10.40                     | 0.40                         | 4.0%                        | Non-statutory |
| Domestic Gas Bottle - large /acetylene  | per bottle      | Taxable    | 35.00                     | 36.20                     | 1.20                         | 3.4%                        | Non-statutory |
| Chemical containers "Drum Muster" (triple rinsed)   | Per container   | Taxable    | 0.00                      | 0.00                      | 0.00                         | 0.0%                        | Non-statutory |
| Chemical containers - non "Drum Muster" (triple rinsed)   | Per container   | Taxable    | 8.00                      | 8.30                      | 0.30                         | 3.8%                        | Non-statutory |
| Mattress - all sizes (including base)   | per item        | Taxable    | 27.00                     | 28.50                     | 1.50                         | 5.6%                        | Non-statutory |
| Couch per seat  | per seat        | Taxable    | 15.00                     |                           |                              |                             |               |
| White Goods, except fridges   | per item        | Taxable    | 0.00                      | 0.00                      | 0.00                         | 0.0%                        | Non-statutory |

| Description of Fees and Charges                                    | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|--|-----------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| Fridges / air conditioning units                                   | per item        | Taxable    | 20.00                  | 20.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Car Batteries  | per item        | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Scrap Steel  | per m3          | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| TVs, computers, peripherals  | per item/screen | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| E-waste (other) <2kg   | per item        | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| E-waste (other) >2kg   | per item        | Taxable    | 3.00                   | 3.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Fluorescent tube   | per item        | Taxable    | 1.00                   | 1.00                   | 0.00                         | 0.0%                        | Non-statutory |
| <b>Transfer Station &amp; Tipping Fees</b>                         |                 |            |                        |                        |                              |                             |               |
| <b>Non - Shire Residents and Ratepayers</b>                        |                 |            |                        |                        |                              |                             |               |
| Commercial/Business (Industrial) Waste -                           | per cubic metre | Taxable    | 250.00                 | 250.00                 | 0.00                         | 0.0%                        | Non-statutory |
| Residential (Municipal) Waste – all kinds - from outside the shire | per cubic metre | Taxable    | 125.00                 | 155.00                 | 30.00                        | 24.0%                       | Non-statutory |
| Car Tyre   | each            | Taxable    | 19.00                  | 19.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Motorcycle Tyre  | each            | Taxable    | 9.80                   | 10.20                  | 0.40                         | 4.1%                        | Non-statutory |
| 4wd / Light truck tyre   | each            | Taxable    | 28.80                  | 33.00                  | 4.20                         | 14.6%                       | Non-statutory |

# DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges                                     | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$    | 2023/24 Fee Inc GST \$    | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|---|-----------------|------------|---------------------------|---------------------------|------------------------------|-----------------------------|---------------|
| Truck Tyre  | each            | Taxable    | 45.80                     | 51.40                     | 5.60                         | 12.2%                       | Non-statutory |
| Tractor Tyre < 1m diameter  | each            | Taxable    | 180.00                    | 304.00                    | 124.00                       | 68.9%                       | Non-statutory |
| Tractor Tyre > 1m diameter  | each            | Taxable    | 440.00                    | 608.00                    | 168.00                       | 38.2%                       | Non-statutory |
| Earthmover and larger by negotiation based on contractor price list | each            | Taxable    | by negotiation            | by negotiation            |                              | 0.0%                        | Non-statutory |
| Car / 4WD / Truck tyre on rim or dirty                              | each            | Taxable    | listed price x2           | listed price x2           |                              | 0.0%                        | Non-statutory |
| Green waste Cuttings (domestic)                                     |                 | Taxable    | 40.00                     | 40.00                     | 0.00                         | 0.0%                        | Non-statutory |
| Green waste Cuttings (commercial)                                   | per cubic metre | Taxable    | 40.00                     | 40.00                     | 0.00                         | 0.0%                        | Non-statutory |
| Comingled Recyclables (Commercial)                                  | per cubic metre | Taxable    | 30.00                     | 31.00                     | 1.00                         | 3.3%                        | Non-statutory |
| Comingled Recyclables (Residential)                                 | per cubic metre | Taxable    | 15.00                     | 15.50                     | 0.50                         | 3.3%                        | Non-statutory |
| Waste Motor Oil   | per litre       | Taxable    | 0.10c + \$1 per container | 0.10c + \$1 per container | 0.00                         | 0.0%                        | Non-statutory |
| Domestic Gas Bottle - small   | per bottle      | Taxable    | 16.00                     | 16.60                     | 0.60                         | 3.8%                        | Non-statutory |
| Domestic Gas Bottle - medium  | per bottle      | Taxable    | 20.00                     | 20.80                     | 0.80                         | 4.0%                        | Non-statutory |
| Domestic Gas Bottle - large /acetylene                              | per bottle      | Taxable    | 70.00                     | 72.40                     | 2.40                         | 3.4%                        | Non-statutory |

# DRAFT ANNUAL BUDGET 2023/24

| Description of Fees and Charges                         | Unit of Measure | GST Status | 2022/23 Fee Inc GST \$ | 2023/24 Fee Inc GST \$ | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis of Fee  |
|---|-----------------|------------|------------------------|------------------------|------------------------------|-----------------------------|---------------|
| Chemical containers "Drum Muster" (triple rinsed)       | Per container   | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Chemical containers - non "Drum Muster" (triple rinsed) | Per container   | Taxable    | 8.00                   | 16.60                  | 8.60                         | 107.5%                      | Non-statutory |
| Mattress -all sizes                                     | per item        | Taxable    | 54.00                  | 57.00                  | 3.00                         | 5.6%                        | Non-statutory |
| Couch per seat  | per seat        | Taxable    | 30.00                  | 33.00                  | 3.00                         | 10.0%                       | Non-statutory |
| White Goods, except fridges                             | per item        | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Fridges   | per item        | Taxable    | 40.00                  | 40.00                  | 0.00                         | 0.0%                        | Non-statutory |
| Car Batteries   | per item        | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Scrap Steel   | per m3          | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| TVs, computers, peripherals                             | per item/screen | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| E-waste (other) <2kg                                    | per item        | Taxable    | 0.00                   | 0.00                   | 0.00                         | 0.0%                        | Non-statutory |
| E-waste (other) >2kg                                    | per item        | Taxable    | 6.00                   | 6.00                   | 0.00                         | 0.0%                        | Non-statutory |
| Fluorescent tube  | per item        | Taxable    | 2.00                   | 2.00                   | 0.00                         | 0.0%                        | Non-statutory |