

# MOUNT ALEXANDER SHIRE COUNCIL

## Budget Report

2022-23



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## Mayor's Introduction

On behalf of Council, I am pleased to present the proposed 2022/2023 budget. It outlines the services, works and capital investments needed to deliver on our commitments and vision outlined in our Council Plan 2021-2025.

The proposed \$43.76 million budget highlights the resources needed to deliver more than 100 services to the community under the adopted Council Plan 2021-2025 pillars of:

- A healthy, connected, and inclusive community
- An environment for people and nature
- A resilient and growing economy.

In addition to delivering core programs and services, our focus is on continuing to improve the physical assets in towns across the shire.

Of our planned total spend, we're allocating \$12.56 million for new and ongoing capital works to create, renew, and upgrade footpaths, roads, drainage, and community facilities, as well as improving streetscapes and town amenity.

Highlights of our planned capital works budget include:

- Construction of flood levees in Castlemaine and Campbells Creek.
- The continued upgrade and improvement of community sports facilities, including new change rooms at the Bill Woodfull Recreation Reserve (subject to the successful receipt of grant funding), and improved change rooms and toilet facilities at Harcourt Leisure Centre and Campbells Creek Recreation Reserve.
- Making Fogarty's Gap Road, between Woodbrook and Leversha Roads, safer by upgrading a 2.24km section.
- Continued improvement of town streetscapes with the redevelopment of Frederick Street Castlemaine, between Mostyn and Lyttleton Streets, over two financial years.
- Upgrading Yeats Street in Castlemaine by sealing the residential street.
- Our proposal to undertake building works to make safe the former Wesleyan Church in Chewton, before undertaking improvement works in future years.
- Improving pedestrian safety across Walker Street in Castlemaine near the Botanical Gardens.

Many community facilities and assets across the shire are poised to benefit from works that are funded by the Federal Government through their Local Roads and Community Infrastructure Program. 2022/2023 will see us receive over \$2 million in funding, and this continues on from the great work that we've been able to undertake from rounds 1 and 2 of this program.

The proposed budget also includes a number of new and continuing initiatives to encourage a healthy, connected community including:

- Some significant strategy work across a number of areas, including economic development, middle and early years, and climate change.
- Gaining further understanding of Council's future role in the delivery of aged care services.
- Upgrading our website with the aim of improving our customers' experience when interacting with us.
- Continuing our work in the social housing space by further progressing the outcomes of a feasibility study and business case.
- A small, but important, allocation to reduce the impact of gambling harm within our community.

As your Councillors, it is our role to listen to the community, understand your priorities and be financially responsible. It's a tough job to meet the needs of everyone but we will continue to do our best to identify sustainable cost savings and deliver high quality services, while continuing to advocate for a fair share of State and Federal funding.

## Mayor's Introduction continued

The 2022/2023 budget proposes an increase to average rate income in line with the State Government's Fair Go Rates System (FGRS) which has capped rate increases at 1.75% in 2022/2023.

Council has not applied to the Essential Services Commission for a variation in what will be the seventh year of rate capping, despite the ongoing challenges of meeting the service expectations of our growing community.

While Council has proposed an increase to average rate income in line with the rate cap set by the State Government, the actual increase for each ratepayer will vary due to the amount of their individual property valuation. The Victorian Government now requires all properties to be revalued annually, which will result in a redistribution of rates payable based on the change to a property's value.

Kerbside bin collection charges will not increase, and have instead been kept at the same rates as in 2021/2022 and 2020/2021. It has been challenging to minimise the costs for users of the service while tackling a general rise in the costs of waste management in the face of global recycling challenges, the State Government landfill levy, and costs associated with rehabilitating cells in the landfill.

Council endorses this budget as financially responsible. It was developed through a rigorous process of consultation and review by staff and Councillors. Decisions were informed by feedback from ratepayers and residents, as well as our obligations to meet legislative requirements under the pressures of the Fair Go Rates System.

I encourage you to read this document to understand the significant investment in capital works and the programs and services we will deliver in the financial year ahead. You can also have a say on the priorities in the budget by making a submission.

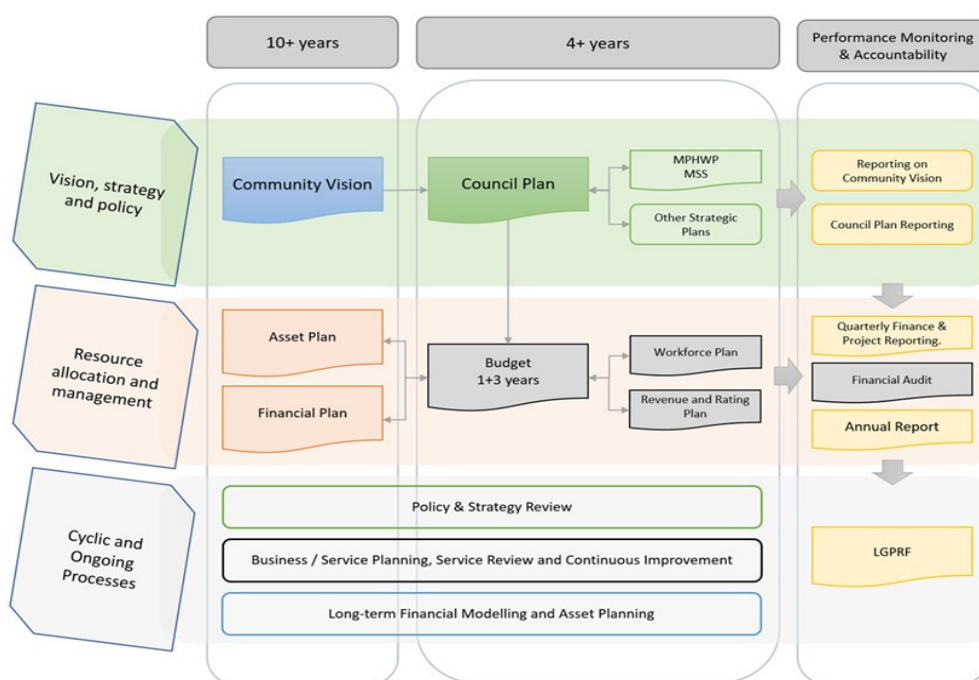
Cr Bill Maltby  
Mayor

## 1. Link to the Integrated Strategic 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 strategic 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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic 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 strategic 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 closely 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 needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

## 1.2 Our purpose

### Our Vision

*Working together for a healthy, connected shire*

### Our Principles

*We are engaging genuinely with the community*

*We are always improving*

*We are delivering together*

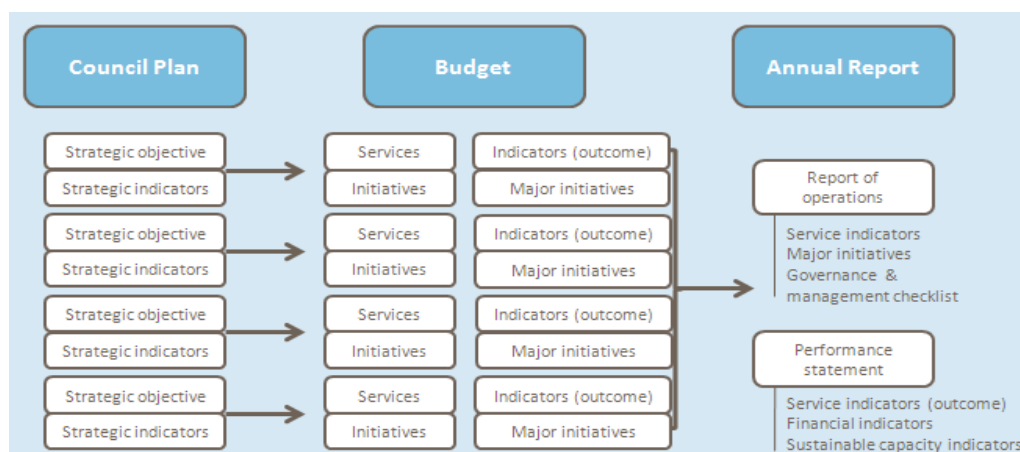
## 1.3 Strategic objectives

*Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the pillars as set out in the four-year Council Plan 2021-2025. The three pillars described in the Council Plan are detailed below.*

Strategic Objective	Description
A healthy, connected, and inclusive community	<ul style="list-style-type: none"><li>- services in our community are accessible and coordinated</li><li>- our community is inclusive and connected</li><li>- our community feels safe, regardless of identity or circumstance</li><li>- our community is physically and mentally healthy</li></ul>
An environment for people and nature	<ul style="list-style-type: none"><li>- we are working locally to address the climate emergency</li><li>- we are maintaining, improving, and celebrating our places and spaces</li><li>- our community is growing in harmony with nature</li><li>- we are focused on the housing affordability challenge in our community</li><li>- we are facilitating managed growth of our towns while protecting natural assets</li></ul>
A resilient and growing local economy	<ul style="list-style-type: none"><li>- our local economy is diverse and resilient</li><li>- we are supporting continuous learning and personal growth</li><li>- we are helping businesses make their work simpler and more sustainable</li><li>- we are attracting and building investment in our cultural and creative community</li></ul>

## 2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

### 2.1 A healthy, connected, and inclusive community

Population | Health | Wellbeing | Support | Resilience | Partnerships | Social services | Connections | Venues | Events

#### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Aged and Disability Services	Assesses and plans services for older people and people with disabilities to enable them to remain living independently. This includes services for home care, personal care, respite, delivered meals, home safety, as well as social support programs for isolated older people.	<i>Inc</i>	1,828	2,254	2,351
		<i>Exp</i>	(1,741)	(2,665)	(2,798)
		<i>Surplus/(deficit)</i>	87	(411)	(447)
Community Safety and Amenity	Improves safety and amenity in the shire by supervising school crossings, controlling domestic animals and livestock, regulating parking, issuing local law permits and infringement notices, and providing information and advice to the community.	<i>Inc</i>	135	364	423
		<i>Exp</i>	(541)	(798)	(790)
		<i>Surplus/(deficit)</i>	(405)	(434)	(367)
Communication	Provides information to the community about our programs and services through media, social media, advertising, newsletters, and web. Assists and provides advice to staff on sharing information and engaging with the community.	<i>Inc</i>	103	-	-
		<i>Exp</i>	(364)	(506)	(433)
		<i>Surplus/(deficit)</i>	(261)	(506)	(433)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Community Partnerships	Works with local residents, community organisations, and service providers to build community capacity and strengthen our engagement with the community.	<i>Inc</i>	173	10	-
		<i>Exp</i>	(624)	(743)	(619)
		<i>Surplus/(deficit)</i>	(451)	(733)	(619)
Venue Coordination and Events	Provides hire and management services for public venues, support of events within the shire, as well as cleaning and maintenance of public restrooms.	<i>Inc</i>	27	22	29
		<i>Exp</i>	(539)	(889)	(910)
		<i>Surplus/(deficit)</i>	(512)	(866)	(882)
Customer Service	Assists customers with general enquiries, shares information, registers community requests for service, and processes payments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(288)	(441)	(455)
		<i>Surplus/(deficit)</i>	(288)	(441)	(455)
Emergency Management	Develops and implements strategies to increase the emergency management capability of the shire and community. Undertakes prevention measures to reduce risk from fire hazards.	<i>Inc</i>	120	129	129
		<i>Exp</i>	(176)	(363)	(354)
		<i>Surplus/(deficit)</i>	(56)	(234)	(225)
Environmental Health	Conducts inspections and maintains registrations for food and public health businesses, including registration and approval of temporary food permits, assessment of septic tank applications, as well as investigation of complaints.	<i>Inc</i>	162	177	175
		<i>Exp</i>	(232)	(372)	(329)
		<i>Surplus/(deficit)</i>	(70)	(194)	(153)
Executive	Strategically manages the organisation in keeping with the requirements of good governance, legislation and strategic policy.	<i>Inc</i>	33	-	75
		<i>Exp</i>	(806)	(1,292)	(1,328)
		<i>Surplus/(deficit)</i>	(772)	(1,292)	(1,253)
Library Operations	Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided by Goldfields Library Corporation via the library located in Castlemaine.	<i>Inc</i>	-	1	5
		<i>Exp</i>	(538)	(553)	(562)
		<i>Surplus/(deficit)</i>	(538)	(552)	(557)
Early Years	Provides consultations, information, referrals, advice and support for children from birth to school age, and their families.	<i>Inc</i>	295	275	310
		<i>Exp</i>	(291)	(513)	(471)
		<i>Surplus/(deficit)</i>	4	(238)	(161)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
People and Culture	Provides strategic and operational organisation capability support including human resources and industrial relations strategies, policies and procedures, as well as training and development opportunities.	<i>Inc</i>	127	-	-
		<i>Exp</i>	(1,716)	(2,028)	(2,061)
		<i>Surplus/(deficit)</i>	(1,589)	(2,028)	(2,061)
Records	Receives, stores, retrieves and archives records and ensures legislative and privacy requirements are met.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(233)	(314)	(313)
		<i>Surplus/(deficit)</i>	(233)	(314)	(313)
Youth Development	Works in partnership with young people and the community, organisations, and service providers to support and promote initiatives, activities, and programs that strengthen young people's connections and place within the community.	<i>Inc</i>	49	66	65
		<i>Exp</i>	(117)	(185)	(200)
		<i>Surplus/(deficit)</i>	(68)	(119)	(135)

#### Other Initiatives

- 1) The Boorp Boorp Boondyil installation at the Castlemaine Market Building, a project that commenced in 2021/2022, will be completed (\$17,039).
- 2) To improve our ability to interact with, and service our customers, our existing Council website will be replaced (\$95,695).
- 3) We will undertake an aged care services review (\$75,000) to understand how best to provide these services to our community.
- 4) Our Middle Years and Early Years Plans will be reviewed and updated (\$50,000).
- 5) As indicated in our Municipal Health and Wellbeing Plan, an allocation has been made to reduce gambling harm in our community (\$5,000).

#### Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual	2019/20 Actual	2020/21 Actual
Libraries*	Participation	24.88%	23.10%	20.22%
Animal management*	Health and safety	N/A	100.00%	100.00%
Food safety*	Health and safety	96.97%	100.00%	16.22%
Maternal and child health*	Participation	80.40%	86.50%	87.34%
Maternal and child health*	Participation	77.78%	77.78%	96.77%

\* refer to table at end of section 2.3 for information on the calculation of Service Performance Outcome Indicators

## 2.2 An environment for people and nature

Buildings | Sport and recreation facilities | Roads | Footpaths | Drainage | Trails | Playgrounds | Gardens | Natural environment | Waste | Recycling | Heritage

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Active Communities	Provides advice on local recreational needs and facility use and planning, support for sports and recreation clubs, while running special projects and events to promote and develop healthy physical activity in the shire.	<i>Inc</i>	37	-	-
		<i>Exp</i>	(473)	(533)	(418)
		<i>Surplus/(deficit)</i>	(435)	(533)	(418)
Community Buildings and Property Management	Prepares maintenance and management programs for our buildings, pavilions and other community assets to maximise value and use. The service also facilitates management and strategic planning for our building, land, commercial and community leases and licences.	<i>Inc</i>	148	221	200
		<i>Exp</i>	(652)	(1,008)	(811)
		<i>Surplus/(deficit)</i>	(504)	(786)	(611)
Engineering	Designs, contract manages, and supervises our capital works program. Undertakes safety and condition inspections of roads, bridges, and footpaths, and maintains the asset management system while overseeing community infrastructure development.	<i>Inc</i>	1,355	302	309
		<i>Exp</i>	(2,986)	(825)	(987)
		<i>Surplus/(deficit)</i>	(1,631)	(523)	(678)
Environment and Sustainability	Develops environmental policy, coordinates and implements environmental projects, and works with other services to improve our environmental performance, including climate change initiatives.	<i>Inc</i>	194	194	-
		<i>Exp</i>	(138)	(603)	(252)
		<i>Surplus/(deficit)</i>	55	(410)	(252)
Parks and Gardens	Manages key parks and recreation areas including Castlemaine Botanical Gardens, Maldon Gardens, and Victory Park, as well as managing street trees, tree planting and removal, in addition to planning and strategies.	<i>Inc</i>	96	51	60
		<i>Exp</i>	(1,898)	(2,755)	(2,509)
		<i>Surplus/(deficit)</i>	(1,802)	(2,704)	(2,449)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Recreation Facilities	Oversees the management, use and development of sports grounds and pavilions. Provides advice on recreational needs, facility use, and planning to provide access to well-maintained sporting and recreation facilities.	<i>Inc</i>	257	127	244
		<i>Exp</i>	(775)	(1,157)	(1,139)
		<i>Surplus/(deficit)</i>	(517)	(1,030)	(895)
Operations	Undertakes maintenance and renewal of our roads, bridges, paths and drainage. This includes maintenance grading, patrol patching, periodic gravel and bituminous resurfacing, road and intersection renewals, road markings, signage, drain clearance, and street sweeping.	<i>Inc</i>	1,633	2,069	2,760
		<i>Exp</i>	(3,072)	(4,261)	(4,298)
		<i>Surplus/(deficit)</i>	(1,439)	(2,192)	(1,538)
Waste Management	Manages the waste management facilities at Castlemaine and Maldon. Provides kerbside waste and recycling collection, and develops and implements waste and resource recovery strategies.	<i>Inc</i>	340	456	382
		<i>Exp</i>	(2,143)	(3,503)	(3,617)
		<i>Surplus/(deficit)</i>	(1,803)	(3,047)	(3,235)

### Major Initiatives

1) A significant allocation of over \$2 million has been received from the Federal Government's Local Roads and Community Infrastructure Program to undertake a number of projects across our Shire, including:

- Constructing a low level crossing over the Loddon River at Vaughan Tarilta.
- Upgrading the sports lighting at the Bill Woodfull Recreation Reserve.
- Undertaking essential electrical safety works at the Castlemaine Caravan Park.
- Improving internal change room amenities at the Harcourt Leisure Centre.
- Working to improve playground facilities and landscaping at the Harcourt Recreation Reserve.
- Renovating the kitchen at the Chewton Senior Citizens and Community Centre.
- Increasing storage facilities at Chewton's Memorial Park.
- Renewing the retaining wall at the Western Reserve.

2) Improving road safety along Fogarty's Gap Road, by upgrading 2.24km of road between Woodbrook Road and Leversha Road.

3) Construction of four separate levees, as well as waterway improvements, in Castlemaine and Campbells Creek that will considerably reduce the impact of major flood events on nearby homes, businesses, and community buildings. \$3.3 million will be spent over the next two financial years, with over \$2.2 million to be received from the National Flood Mitigation Infrastructure Program.

4) Almost one million dollars has been allocated in 2022/2023 to commence construction of female friendly change facilities at the Bill Woodfull Recreation Reserve. This project is subject to the successful receipt of grant funding, and will be staged over two financial years.

5) Redevelopment of Frederick Street Castlemaine, between Mostyn and Lyttleton Streets, over two financial years, with \$640,000 being allocated in 2022/2023.

### Major Initiatives continued

- 6) Works will be undertaken to improve the Norwood Hill Recreation Reserve - \$375,000. This project is subject to the successful receipt of grant funding.
- 7) Yeats Street will be upgraded by constructing a sealed residential street, including kerb and channel and sub surface drainage - \$340,000.
- 8) Works to make safe, and improve the amenity of, the former Wesleyan Church in Chewton will be undertaken over a several years, with \$280,000 being allocated this year for works to commence.
- 9) \$270,000 has been included to create a safe pedestrian space across Walker Street near the Castlemaine Botanical Gardens.
- 10) The netball courts at the Campbells Creek Recreation Reserve will be redesigned, and toilet facilities will be improved - \$256,000.
- 11) Minor works will be undertaken on Froomes Road Bridge - \$218,000.

### Other Initiatives

- 12) Annual design programs for a range of asset classes have received a financial contribution - \$520,000.
- 13) Annual programs to renew and upgrade community assets have been supported across a wide range of areas - \$2.16 million. This includes resealing and resheeting of roads, improving footpaths and drainage, and ensuring recreation facilities, including pools, are maintained. The playground at the Newstead Memorial Park will be replaced.
- 14) The feasibility study and business case for social housing will continue, with \$100,000 allocated for this purpose.
- 15) \$35,000 has been included for the Climate Change Strategy 2022-2030.
- 16) Safety works at the Castlemaine Skate Park will be completed - \$32,750.

### Service Performance Outcome Indicators

Service	Indicator	2018/19 Actual	2019/20 Actual	2020/21 Actual
Roads*	Satisfaction	56	50	56
Waste collection*	Waste diversion	35.64%	36.30%	34.08%
Aquatic facilities*	Utilisation	1.58	0.90	0.78

\* refer to table at end of section 2.3 for information on the calculation of Service Performance

## 2.3 A resilient and growing local economy

Business | Economy | Jobs | Education | Creativity | Innovation | Tourism | Culture

### Services

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Building Services	Provides building compliance services including emergency management responsibilities, fire safety inspections, swimming pool barrier audits, and investigation of complaints and illegal works.	<i>Inc</i>	155	203	242
		<i>Exp</i>	(170)	(433)	(363)
		<i>Surplus/(deficit)</i>	(15)	(230)	(121)
Cultural Development	Provides advocacy and support to help develop arts, cultural, and creative activities across the shire.	<i>Inc</i>	1	-	-
		<i>Exp</i>	(113)	(575)	(221)
		<i>Surplus/(deficit)</i>	(111)	(575)	(221)
Economic Development	Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks along with reducing barriers for business development. Works towards creating and maintaining an environment that ensures the shire is a desirable location for people to visit, work, live and invest.	<i>Inc</i>	469	42	-
		<i>Exp</i>	(529)	(702)	(478)
		<i>Surplus/(deficit)</i>	(60)	(660)	(478)
Financial Services	Manages finances through the preparation and monitoring of the budget, payment of accounts, procurement of services, raising and collection of rates and charges, and valuation of properties.	<i>Inc</i>	521	456	435
		<i>Exp</i>	(1,121)	(1,500)	(1,499)
		<i>Surplus/(deficit)</i>	(600)	(1,044)	(1,064)
Governance	Coordinates Council meetings, Councillor related activities, and provides support and oversight of compliance with the Local Government Act.	<i>Inc</i>	2	10	-
		<i>Exp</i>	(528)	(495)	(515)
		<i>Surplus/(deficit)</i>	(525)	(485)	(515)
Information Technology Services	Provides, supports, and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(1,004)	(1,180)	(1,387)
		<i>Surplus/(deficit)</i>	(1,004)	(1,180)	(1,387)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Planning Services	Manages land use and development in the municipality in accordance with the Mount Alexander Planning Scheme. The service provides planning information and advice, assesses planning permit applications, and undertakes compliance activities. Develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments, while ensuring appropriate support for our heritage.	<i>Inc</i>	512	527	448
		<i>Exp</i>	(1,025)	(1,445)	(1,500)
		<i>Surplus/(deficit)</i>	(513)	(918)	(1,051)
Tourism Services	Provides visitor information, marketing and industry development for the shire. Supports economic and social benefits of tourism through operation of Visitor Information Centres in Castlemaine and Maldon. Provides accommodation and tour booking services.	<i>Inc</i>	61	69	103
		<i>Exp</i>	(208)	(360)	(384)
		<i>Surplus/(deficit)</i>	(146)	(291)	(281)

#### Other Initiatives

- 1) Annual programs to replace assets such as technology, fleet, and corporate systems will be undertaken - \$785,000.
- 2) An updated Economic Development Strategy 2023-2027 will be produced - \$68,750.

#### Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2020/21 Actual
Governance*	Satisfaction	52	49	55
Statutory Planning*	Decision making	50.00%	33.33%	75.00%

\* refer to table at end of section 2.3 for information on the calculation of Service Performance Outcome Indicators

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the best interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

## Service Performance Outcome Indicators continued

Service	Indicator	Performance Measure	Computation
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.4 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
A healthy, connected, and inclusive community	(8,062)	(11,623)	3,561
An environment for people and nature	(10,076)	(14,031)	3,955
A resilient and growing local economy	(5,119)	(6,347)	1,228
<b>Total</b>	<b>(23,257)</b>	<b>(32,001)</b>	<b>8,744</b>
<b>Expenses added in:</b>			
Depreciation and amortisation	9,407		
Finance costs	83		
Net gain/(loss) on disposal of assets	546		
<b>Surplus/(deficit) before funding sources</b>	<b>(33,293)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	21,590		
Waste charge revenue	4,730		
Rates interest	181		
Capital works income	4,660		
Unallocated Federal Financial Assistance Grant	3,703		
<b>Total funding sources</b>	<b>34,864</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>1,572</b>		

### 3. Financial Statements

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

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

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

## Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
NOTES						
<b>Income</b>						
Rates and charges	4.1.1	25,727	26,320	26,775	27,240	27,853
Statutory fees and fines	4.1.2	1,240	1,255	1,274	1,293	1,316
User fees	4.1.3	1,289	1,429	1,323	1,358	1,389
Grants - operating	4.1.4	5,538	8,027	8,189	8,353	8,542
Grants - capital	4.1.4	8,826	4,660	4,474	3,526	3,270
Contributions - monetary	4.1.5	129	230	232	235	223
Contributions - non-monetary	4.1.5	-	34	234	234	234
Net gain/(loss) on disposal of property, infrastructure, plant and		(902)	(546)	(470)	(470)	(470)
Share of net profits/(losses) of associates and joint ventures		1	5	5	5	5
Other income	4.1.6	624	761	768	776	785
<b>Total income</b>		42,472	42,175	42,805	42,549	43,145
<b>Expenses</b>						
Employee costs	4.1.7	17,298	18,359	18,485	18,961	19,434
Materials and services	4.1.8	12,983	11,255	11,470	11,804	11,888
Depreciation	4.1.9	8,628	9,130	9,305	9,507	9,713
Amortisation - intangible assets	4.1.10	190	193	179	172	163
Amortisation - right-of-use assets	4.1.11	9	84	136	136	136
Bad and doubtful debts		14	9	50	50	50
Borrowing costs		106	71	65	60	55
Finance costs - leases		2	12	11	8	7
Other expenses	4.1.12	1,483	1,490	1,505	1,520	1,535
<b>Total expenses</b>		40,713	40,603	41,206	42,218	42,981
<b>Surplus/(deficit) for the year</b>		1,759	1,572	1,599	331	164
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment/(decrement)		5,000	3,857	3,916	3,985	4,017
<b>Total other comprehensive income</b>		5,000	3,857	3,916	3,985	4,017
<b>Total comprehensive result</b>		6,759	5,429	5,515	4,316	4,181

## Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		18,983	15,775	10,730	11,801	11,329
Trade and other receivables		4,956	4,086	4,072	4,028	4,082
Inventories		100	100	100	100	100
Other assets		582	582	582	582	582
<b>Total current assets</b>	4.2.1	24,621	20,543	15,484	16,511	16,093
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		630	635	646	662	684
Property, infrastructure, plant and equipment		389,787	396,299	403,428	406,864	410,327
Right-of-use assets	4.2.4	50	575	439	368	232
Intangible assets		966	773	594	422	259
<b>Total non-current assets</b>	4.2.1	391,433	398,282	405,106	408,316	411,502
<b>Total assets</b>		416,054	418,825	420,590	424,827	427,596
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,841	1,526	1,549	1,597	1,609
Trust funds and deposits		1,501	1,576	1,655	1,704	1,739
Unearned income/revenue		582	291	146	143	128
Provisions		4,542	6,588	3,164	3,212	3,259
Interest-bearing liabilities	4.2.3	207	126	130	1,336	137
Lease liabilities	4.2.4	15	133	134	138	141
<b>Total current liabilities</b>	4.2.2	9,688	10,240	6,777	8,130	7,013
<b>Non-current liabilities</b>						
Provisions		4,716	1,225	1,205	1,185	1,165
Interest-bearing liabilities	4.2.3	1,729	1,603	1,473	137	-
Lease liabilities	4.2.4	35	442	305	230	91
<b>Total non-current liabilities</b>	4.2.2	6,480	3,270	2,983	1,552	1,256
<b>Total liabilities</b>		16,168	13,510	9,760	9,682	8,269
<b>Net assets</b>		399,886	405,315	410,830	415,146	419,327
<b>Equity</b>						
Accumulated surplus		113,329	115,635	119,628	119,375	119,430
Reserves		286,557	289,680	291,202	295,771	299,897
<b>Total equity</b>		399,886	405,315	410,830	415,146	419,327

## Statement of Changes in Equity

For the four years ending 30 June 2026

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022 Forecast Actual</b>					
Balance at beginning of the financial year		393,127	102,642	265,455	25,030
Adjusted opening balance		393,127	102,642	265,455	25,030
Surplus/(deficit) for the year		1,759	1,759	-	-
Net asset revaluation increment/(decrement)		5,000	-	5,000	-
Transfers (to) / from other reserves		-	8,928	-	(8,928)
<b>Balance at end of the financial year</b>		<b>399,886</b>	<b>113,329</b>	<b>270,455</b>	<b>16,102</b>
<b>2023 Budget</b>					
Balance at beginning of the financial year		399,886	113,329	270,455	16,102
Surplus/(deficit) for the year		1,572	1,572	-	-
Net asset revaluation increment/(decrement)		3,857	-	3,857	-
Transfers (to)/from other reserves	4.3.1	-	734	-	(734)
<b>Balance at end of the financial year</b>	4.3.2	<b>405,315</b>	<b>115,635</b>	<b>274,312</b>	<b>15,368</b>
<b>2024</b>					
Balance at beginning of the financial year		405,315	115,635	274,312	15,368
Surplus/(deficit) for the year		1,599	1,599	-	-
Net asset revaluation increment/(decrement)		3,916	-	3,916	-
Transfers (to) / from other reserves		-	2,394	-	(2,394)
<b>Balance at end of the financial year</b>		<b>410,830</b>	<b>119,628</b>	<b>278,228</b>	<b>12,974</b>
<b>2025</b>					
Balance at beginning of the financial year		410,830	119,628	278,228	12,974
Surplus/(deficit) for the year		331	331	-	-
Net asset revaluation increment/(decrement)		3,985	-	3,985	-
Transfers (to) / from other reserves		-	(584)	-	584
<b>Balance at end of the financial year</b>		<b>415,146</b>	<b>119,375</b>	<b>282,213</b>	<b>13,558</b>
<b>2026</b>					
Balance at beginning of the financial year		415,146	119,375	282,213	13,558
Surplus/(deficit) for the year		164	164	-	-
Net asset revaluation increment/(decrement)		4,017	-	4,017	-
Transfers (to) / from other reserves		-	(109)	-	109
<b>Balance at end of the financial year</b>		<b>419,327</b>	<b>119,430</b>	<b>286,230</b>	<b>13,667</b>

## Statement of Cash Flows

For the four years ending 30 June 2026

Notes	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections		
	Inflows (Outflows)	Inflows (Outflows)	2023/24 \$'000 Inflows (Outflows)	2024/25 \$'000 Inflows (Outflows)	2025/26 \$'000 Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	25,488	26,527	26,414	26,926	27,536
Statutory fees and fines	1,230	1,422	1,394	1,416	1,441
User fees	1,283	1,596	1,460	1,489	1,523
Grants - operating	5,128	8,178	8,146	8,325	8,511
Grants - capital	8,526	4,748	4,477	3,610	3,289
Contributions - monetary	220	230	232	235	223
Interest received	198	441	443	445	448
Trust funds and deposits taken	545	75	79	50	34
Other receipts	729	587	578	587	583
Net GST refund / (payment)	1,387	2,028	2,283	1,991	1,987
Employee costs	(16,182)	(18,433)	(18,428)	(18,900)	(19,372)
Materials and services	(13,868)	(14,903)	(16,052)	(12,763)	(13,015)
Other payments	(1,483)	(1,801)	(1,699)	(1,879)	(1,773)
<b>Net cash provided by / (used in) operating activities</b> 4.4.1	13,201	10,694	9,327	11,531	11,414
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(7,304)	(13,815)	(14,254)	(10,346)	(10,572)
Proceeds from sale of property, infrastructure, plant and equipment	287	288	220	220	220
<b>Net cash provided by / (used in) investing activities</b> 4.4.2	(7,017)	(13,527)	(14,034)	(10,126)	(10,352)
<b>Cash flows from financing activities</b>					
Finance costs	(106)	(71)	(65)	(60)	(55)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(1,260)	(207)	(126)	(130)	(1,336)
Interest paid - lease liability	(2)	(12)	(11)	(8)	(7)
Repayment of lease liabilities	(13)	(84)	(136)	(136)	(136)
<b>Net cash provided by / (used in) financing activities</b> 4.4.3	(1,381)	(374)	(338)	(334)	(1,534)
Net increase/(decrease) in cash and cash equivalents	4,803	(3,208)	(5,046)	1,071	(472)
Cash and cash equivalents at the beginning of the financial year	14,180	18,983	15,775	10,730	11,801
<b>Cash and cash equivalents at the end of the financial year</b>	18,983	15,775	10,730	11,801	11,329

## Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Property</b>						
Land improvements		20	1,505	2,232	500	500
<b>Total land</b>		20	1,505	2,232	500	500
Buildings		2,399	3,124	3,040	2,150	2,150
<b>Total buildings</b>		2,399	3,124	3,040	2,150	2,150
<b>Total property</b>		2,419	4,629	5,272	2,650	2,650
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,318	1,108	1,051	1,000	950
Computers and telecommunications		656	449	200	200	200
<b>Total plant and equipment</b>		1,974	1,557	1,251	1,200	1,150
<b>Infrastructure</b>						
Roads		4,945	3,619	3,982	3,400	3,400
Bridges		316	1,644	1,114	980	820
Footpaths and cycleways		291	800	425	475	525
Drainage		475	310	910	690	550
<b>Total infrastructure</b>		6,042	6,373	6,431	5,545	5,795
<b>Total capital works expenditure</b>	4.5.1	10,435	12,559	12,953	9,395	9,595
<b>Represented by:</b>						
New asset expenditure		261	2,037	2,259	150	400
Asset renewal expenditure		8,348	8,262	7,921	7,154	7,250
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		1,826	2,261	2,773	2,091	1,945
<b>Total capital works expenditure</b>	4.5.1	10,435	12,559	12,953	9,395	9,595
<b>Funding sources represented by:</b>						
Grants		8,826	4,660	4,474	3,526	3,270
Contributions		-	-	-	-	-
Council cash		1,609	7,899	8,479	5,869	6,325
Borrowings		-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1	10,435	12,559	12,953	9,395	9,595

## Statement of Human Resources

For the four years ending 30 June 2026

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	17,298	18,359	18,485	18,961	19,434
Employee costs - capital	962	1,476	1,221	1,245	1,270
<b>Total staff expenditure</b>	18,260	19,834	19,705	20,206	20,704
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	180.0	195.1	189.7	187.7	185.7
<b>Total staff numbers</b>	180.0	195.1	189.7	187.7	185.7

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

Department	Budget 2022/23 \$'000	Comprises			
		Permanent Full Time \$'000	Part time \$'000	Casual \$'000	Temporary \$'000
Communications and Customer Services	1,596	435	1,098	62	-
Community Partnerships	1,253	354	874	24	-
Community Wellbeing	2,349	581	1,750	18	-
Corporate Services	1,368	1,136	232	-	-
Development Services	2,262	1,723	540	-	-
Economy and Culture	466	248	218	-	-
Engineering	628	520	107	-	-
Executive	1,065	1,065	-	-	-
Operations	3,053	2,809	149	95	-
Parks, Recreation and Community Facilities	2,234	2,012	222	-	-
People and Culture	1,022	687	335	-	-
Total permanent staff expenditure	17,295	11,570	5,526	199	-
Other employee related expenditure	1,064				
Capitalised labour costs	1,476				
<b>Total expenditure</b>	<b>19,834</b>				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is shown below:

Department	Budget 2022/23	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
Communications and Customer Services	18.4	4.0	13.6	0.7	-
Community Partnerships	11.1	3.0	8.0	0.2	-
Community Wellbeing	28.8	6.0	22.6	0.2	-
Corporate Services	13.3	11.0	2.3	-	-
Development Services	23.5	17.0	6.5	-	-
Economy and Culture	4.4	2.0	2.4	-	-
Engineering	5.9	4.5	1.4	-	-
Executive	6.0	6.0	-	-	-
Operations	36.4	33.7	1.7	1.0	-
Parks, Recreation and Community Facilities	24.6	22.0	2.6	-	-
People and Culture	9.3	6.0	3.3	-	-
<b>Total staff</b>	<b>181.8</b>	<b>115.2</b>	<b>64.5</b>	<b>2.1</b>	<b>-</b>
Capital projects	13.3				
<b>Total expenditure</b>	<b>195.1</b>				

**Summary of Planned Human Resources Expenditure**  
**For the four years ended 30 June 2026**

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Communications and Customer Service</b>				
Permanent - Full time	435	360	371	382
Women	299	221	228	235
Men	136	139	143	148
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,098	1,120	1,154	1,188
Women	743	758	781	804
Men	299	305	314	323
Not Specified	56	57	59	61
<b>Total Communications and Customer Service</b>	<b>1,533</b>	<b>1,480</b>	<b>1,525</b>	<b>1,571</b>
<b>Community Partnerships</b>				
Permanent - Full time	354	362	372	384
Women	117	119	123	126
Men	96	98	101	104
Not Specified	141	144	149	153
Permanent - Part time	874	892	919	946
Women	505	515	530	546
Men	290	295	304	313
Not Specified	80	82	84	87
<b>Total Community Partnerships</b>	<b>1,229</b>	<b>1,253</b>	<b>1,291</b>	<b>1,330</b>
<b>Community Wellbeing</b>				
Permanent - Full time	581	495	510	525
Women	485	495	510	525
Men	-	-	-	-
Not specified	96	-	-	-
Permanent - Part time	1,750	1,785	1,838	1,893
Women	1,376	1,404	1,446	1,489
Men	373	381	392	404
Persons of self-described gender	-	-	-	-
<b>Total Community Wellbeing</b>	<b>2,331</b>	<b>2,279</b>	<b>2,348</b>	<b>2,418</b>
<b>Corporate Services</b>				
Permanent - Full time	1,136	1,158	1,128	1,162
Women	729	744	766	789
Men	407	415	362	373
Persons of self-described gender	-	-	-	-
Permanent - Part time	232	237	244	251
Women	232	237	244	251
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>1,368</b>	<b>1,395</b>	<b>1,372</b>	<b>1,413</b>
<b>Development Services</b>				
Permanent - Full time	1,723	1,697	1,748	1,801
Women	1,197	1,161	1,196	1,232
Men	418	427	439	453
Not specified	107	110	113	116
Permanent - Part time	540	550	567	584
Women	334	341	351	362
Men	191	195	201	207
Persons of self-described gender	14	14	15	15
<b>Total Development Services</b>	<b>2,262</b>	<b>2,248</b>	<b>2,315</b>	<b>2,385</b>
<b>Economy and Culture</b>				
Permanent - Full time	248	253	260	268
Women	248	253	260	268
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	218	222	229	236
Women	218	222	229	236
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Economy and Culture</b>	<b>466</b>	<b>475</b>	<b>489</b>	<b>504</b>

**Summary of Planned Human Resources Expenditure continued**  
**For the four years ended 30 June 2026**

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Engineering</b>				
Permanent - Full time	520	531	547	563
Women	-	-	-	-
Men	413	421	434	447
Not specified	107	110	113	116
Permanent - Part time	107	110	113	116
Women	-	-	-	-
Men	63	65	67	69
Not specified	44	45	46	48
<b>Total Engineering</b>	<b>628</b>	<b>640</b>	<b>660</b>	<b>679</b>
<b>Executive</b>				
Permanent - Full time	1,065	1,086	1,119	1,153
Women	524	535	551	567
Men	541	552	568	585
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>1,065</b>	<b>1,086</b>	<b>1,119</b>	<b>1,153</b>
<b>Operations</b>				
Permanent - Full time	2,809	2,865	2,951	3,040
Women	-	-	-	-
Men	2,196	2,240	2,307	2,376
Not specified	613	625	644	663
Permanent - Part time	149	152	157	162
Women	149	152	157	162
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Operations</b>	<b>2,958</b>	<b>3,017</b>	<b>3,108</b>	<b>3,201</b>
<b>Parks, Recreation &amp; Community Facilities</b>				
Permanent - Full time	2,012	2,052	2,114	2,094
Women	639	652	671	609
Men	993	1,013	1,043	1,075
Not specified	380	388	399	411
Permanent - Part time	222	226	233	240
Women	96	98	101	104
Men	126	128	132	136
Persons of self-described gender	-	-	-	-
<b>Total Parks, Recreation &amp; Community Facilities</b>	<b>2,234</b>	<b>2,279</b>	<b>2,347</b>	<b>2,335</b>
<b>People &amp; Culture</b>				
Permanent - Full time	687	700	721	743
Women	570	582	599	617
Men	116	119	122	126
Persons of self-described gender	-	-	-	-
Permanent - Part time	335	342	352	362
Women	301	307	316	326
Men	34	34	35	37
Persons of self-described gender	-	-	-	-
<b>Total People &amp; Culture</b>	<b>1,022</b>	<b>1,042</b>	<b>1,073</b>	<b>1,105</b>
<b>Casuals, temporary and other expenditure</b>	<b>199</b>	<b>203</b>	<b>207</b>	<b>211</b>
<b>Capitalised labour costs</b>	<b>1,476</b>	<b>1,221</b>	<b>1,245</b>	<b>1,270</b>
<b>Indirect costs</b>	<b>1,064</b>	<b>1,085</b>	<b>1,107</b>	<b>1,129</b>
<b>Total staff expenditure</b>	<b>19,834</b>	<b>19,705</b>	<b>20,206</b>	<b>20,704</b>

**Summary of Planned Human Resources Expenditure continued**

For the four years ended 30 June 2026

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>Communications and Customer Service</b>				
Permanent - Full time	4.0	4.0	3.0	3.0
Women	3.0	3.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	13.6	13.6	13.6	13.6
Women	8.8	8.8	8.8	8.8
Men	4.1	4.1	4.1	4.1
Not specified	0.7	0.7	0.7	0.7
<b>Total Communications and Customer Service</b>	<b>17.6</b>	<b>17.6</b>	<b>16.6</b>	<b>16.6</b>
<b>Community Partnerships</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Not specified	1.0	1.0	1.0	1.0
Permanent - Part time	8.0	8.0	8.0	8.0
Women	4.8	4.8	4.8	4.8
Men	2.6	2.6	2.6	2.6
Not specified	0.6	0.6	0.6	0.6
<b>Total Community Partnerships</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>
<b>Community Wellbeing</b>				
Permanent - Full time	6.0	6.0	5.0	5.0
Women	5.0	5.0	5.0	5.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Not specified	1.0	1.0	-	-
Permanent - Part time	22.6	22.6	22.6	22.6
Women	17.8	17.8	17.8	17.8
Men	4.8	4.8	4.8	4.8
Persons of self-described gender	-	-	-	-
<b>Total Community Wellbeing</b>	<b>28.6</b>	<b>28.6</b>	<b>27.6</b>	<b>27.6</b>
<b>Corporate Services</b>				
Permanent - Full time	11.0	11.0	11.0	10.0
Women	7.0	7.0	7.0	7.0
Men	4.0	4.0	4.0	3.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.3	2.3	2.3	2.3
Women	2.3	2.3	2.3	2.3
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>13.3</b>	<b>13.3</b>	<b>13.3</b>	<b>12.3</b>
<b>Development Services</b>				
Permanent - Full time	17.0	16.0	16.0	16.0
Women	12.0	11.0	11.0	11.0
Men	4.0	4.0	4.0	4.0
Not specified	1.0	1.0	1.0	1.0
Permanent - Part time	6.5	6.5	6.5	6.5
Women	4.1	4.1	4.1	4.1
Men	2.3	2.3	2.3	2.3
Persons of self-described gender	0.2	0.2	0.2	0.2
<b>Total Development Services</b>	<b>23.5</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>
<b>Economy and Culture</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	2.4	2.4	2.4	2.4
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Economy and Culture</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>

**Summary of Planned Human Resources Expenditure continued**  
**For the four years ended 30 June 2026**

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>Engineering</b>				
Permanent - Full time	4.5	4.5	4.5	4.5
Women	-	-	-	-
Men	2.5	2.5	2.5	2.5
Not specified	2.0	2.0	2.0	2.0
Permanent - Part time	1.4	1.4	1.4	1.4
Women	-	-	-	-
Men	0.8	0.8	0.8	0.8
Not specified	0.6	0.6	0.6	0.6
<b>Total Engineering</b>	<b>5.9</b>	<b>5.9</b>	<b>5.9</b>	<b>5.9</b>
<b>Executive</b>				
Permanent - Full time	6.0	6.0	6.0	6.0
Women	4.0	4.0	4.0	4.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Operations</b>				
Permanent - Full time	33.7	33.7	33.7	33.7
Women	-	-	-	-
Men	25.7	25.7	25.7	25.7
Persons of self-described gender	-	-	-	-
Not specified	8.0	8.0	8.0	8.0
Permanent - Part time	1.7	1.7	1.7	1.7
Women	1.7	1.7	1.7	1.7
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Operations</b>	<b>35.4</b>	<b>35.4</b>	<b>35.4</b>	<b>35.4</b>
<b>Parks, Recreation &amp; Community Facilities</b>				
Permanent - Full time	22.0	22.0	22.0	21.0
Women	7.0	7.0	7.0	6.0
Men	11.0	11.0	11.0	11.0
Persons of self-described gender	-	-	-	-
Not specified	4.0	4.0	4.0	4.0
Permanent - Part time	2.6	2.6	2.6	2.6
Women	1.0	1.0	1.0	1.0
Men	1.6	1.6	1.6	1.6
Persons of self-described gender	-	-	-	-
<b>Total Parks, Recreation &amp; Community Facilities</b>	<b>24.6</b>	<b>24.6</b>	<b>24.6</b>	<b>23.6</b>
<b>People &amp; Culture</b>				
Permanent - Full time	6.0	6.0	6.0	6.0
Women	5.0	5.0	5.0	5.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	3.3	3.4	3.4	3.4
Women	3.3	3.4	3.4	3.4
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total People &amp; Culture</b>	<b>9.3</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>
<b>Casuals and temporary staff</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>
<b>Capitalised labour</b>	<b>13.3</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>
<b>Total staff numbers</b>	<b>195.09</b>	<b>189.70</b>	<b>187.70</b>	<b>185.70</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's 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 were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

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 rates income will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$26.32 million.

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

	2021/22 Forecast Actual	2022/23 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	20,790	21,550	760	3.66%
Trust for Nature rebate	(42)	(40)	2	(4.85%)
Waste management charge	4,702	4,730	28	0.59%
Supplementary rates and rate adjustments	275	80	(195)	(70.92%)
Revenue in lieu of rates	2	-	(2)	(100.00%)
<b>Total rates and charges</b>	<b>25,727</b>	<b>26,320</b>	<b>593</b>	<b>2.30%</b>

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

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

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change
General rate for rateable residential properties	0.31331	0.25446	(18.78%)
General rate for rateable farm properties	0.31331	0.22901	(26.90%)
General rate for rateable land management properties	0.25065	0.20357	(18.78%)
General rate for rateable commercial properties	0.40730	0.33080	(18.78%)
General rate for rateable vacant land properties	0.62662	0.50892	(18.78%)

Rates in the dollar may be subject to minor amendment when the general revaluation is completed by the Valuer General Victoria. Final rates will be adopted by Council at its meeting on 22 June 2022.

#### 4.1.1 Rates and charges continued

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

Type or class of land	2021/22	2022/23	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Residential	15,157	15,191	34	0.22%
Farm	935	931	(4)	(0.40%)
Land management	1,614	1,680	66	4.09%
Commercial	1,377	1,559	182	13.18%
Vacant land	1,711	2,189	477	27.89%
<b>Total amount to be raised by general rates</b>	<b>20,795</b>	<b>21,550</b>	<b>755</b>	<b>3.63%</b>

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

Type or class of land	2021/22	2022/23	Change	
	Budget Number	Budget Number	Number	%
Residential	9,293	9,290	(3)	(0.03%)
Farm	407	412	5	1.23%
Land management	602	595	(7)	(1.16%)
Commercial	614	726	112	18.24%
Vacant land	1,171	1,269	98	8.37%
<b>Total number of assessments</b>	<b>12,087</b>	<b>12,292</b>	<b>205</b>	<b>1.70%</b>

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

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

Type or class of land	2021/22	2022/23	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Residential	4,837,511	5,969,925	1,132,414	23.41%
Farm	298,391	406,607	108,216	36.27%
Land management	644,044	825,435	181,391	28.16%
Commercial	338,098	471,169	133,071	39.36%
Vacant land	273,115	430,055	156,940	57.46%
<b>Total value of land</b>	<b>6,391,159</b>	<b>8,103,191</b>	<b>1,712,032</b>	<b>26.79%</b>

4.1.1(g) 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 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
Kerbside collection and recycling 80 litre bin	446	446	-	0.00%
Kerbside collection and recycling 140 litre bin	647	647	-	0.00%
<b>Total</b>	<b>1,093</b>	<b>1,093</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.1 Rates and charges continued

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

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
Kerbside collection and recycling 80 litre bin	1,350	1,442	92	6.81%
Kerbside collection and recycling 140 litre bin	3,308	3,288	(20)	(0.60%)
<b>Total</b>	<b>4,658</b>	<b>4,730</b>	<b>72</b>	<b>1.55%</b>

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential	15,157	15,191	34	0.22%
Farm	935	931	(4)	(0.40%)
Land management	1,614	1,680	66	4.09%
Commercial	1,377	1,559	182	13.18%
Vacant land	1,711	2,189	477	27.89%
Kerbside collection and recycling 80 litre bin	1,350	1,442	92	6.81%
Kerbside collection and recycling 140 litre bin	3,308	3,288	(20)	(0.60%)
<b>Total Rates and charges</b>	<b>25,453</b>	<b>26,280</b>	<b>827</b>	<b>3.25%</b>

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

Mount Alexander Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2021/22	2022/23
Total Rates at 30 June	\$ 20,492,000	\$ 21,106,088
Number of rateable properties at 30 June	12,085	12,243
Base Average Rate	\$ 1,696	\$ 1,724
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,721	\$ 1,754
Number of rateable properties at 1 July	12,087	12,292
Maximum General Rates Revenue	\$ 20,802,822	\$ 21,561,395
Budgeted General Rates Revenue	\$ 20,795,054	\$ 21,549,840
Budgeted Supplementary Rates and Rate Adjustments	\$ 30,000	\$ 40,000
Budgeted Total Rates Revenue	\$ 20,825,054	\$ 21,589,840

#### 4.1.1 Rates and charges continued

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

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

- The making of supplementary valuations (2022/23: estimated \$100,000 and 2021/22: \$50,000).
- 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(l) Differential rates

##### *General rate (base rate)*

Applies to residential properties and home based businesses that are conducted at residential premises. Vacant land that is not farm land and cannot be developed for residential purposes is also classified as general.

##### *Farm rate*

Farm land means any rateable land :

- (a) that is not less than 2 hectares in area; and
- (b) that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing, or the growing of crops of any kind or for any combination of those activities; and
- c) that is used by a business -
  - i. That has a significant and substantial commercial purpose or character; and
  - ii. That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - iii. That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way it is operating.

In 2022/2023, the farm rate is set at 90% of the general rate.

##### *Commercial rate*

Set at 130% of the general rate and applies to:

- (a) Any land which is occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- (b) Residential properties that are predominately used for the purposes of short-term rental accommodation.

##### *Land management rate*

This differential has been available, on application, to all properties with an area greater than 20 hectares, or land defined as farm land that undertakes a range of land management activities. The rate is currently set at 80% of the general rate.

##### *Vacant land rate*

Applies to rateable residential land that does not have a dwelling, or to vacant commercial or industrial land, and is set at 200% of the general rate.

#### 4.1.1(m) Trust For Nature Covenants (TFNC)

Trust For Nature Covenant (TFNC) properties receive a 100% rebate for that portion of the land covered by a TFNC.

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22		\$'000	%
	\$'000	\$'000		
Animal control	239	244	5	2.2%
Planning permits and fees	493	433	(60)	(12.1%)
Building permits and fees	126	165	39	30.5%
Health registrations	154	152	(2)	(1.4%)
Local laws	47	38	(9)	(19.8%)
Parking fines	45	93	48	106.7%
Other statutory fees and fines	136	130	(6)	(4.5%)
<b>Total statutory fees and fines</b>	<b>1,240</b>	<b>1,255</b>	<b>15</b>	<b>1.2%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, public health registrations, and parking fines. Increases in statutory fees are made in accordance with legislative requirements. Revenue from statutory fees and fines is budgeted to increase by \$15,000 (1.2%) compared to 2021/2022.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22		\$'000	%
	\$'000	\$'000		
Home and community care	455	592	137	30.1%
Tourism services	51	85	34	66.3%
Facility hire	28	35	6	23.1%
Engineering services	202	205	3	1.5%
Waste management services	420	382	(38)	(9.1%)
Other user fees	133	131	(2)	(1.8%)
<b>Total user fees</b>	<b>1,289</b>	<b>1,429</b>	<b>140</b>	<b>10.83%</b>

User fees relate to the recovery of service delivery costs by charging fees to the users of Council's services. These include the use of recreation and community facilities, and the provision of home and community care services. In setting the budget, the key principle for determining the level of user fees has been to ensure that, generally, increases do not exceed the rate cap increase. Where increases are greater than CPI, this is due to increases in the cost of service provision which is sometimes influenced by external factors.

The increase to home and community care user fees is generally as a result of demand for additional services from public health providers during the COVID pandemic.

#### 4.1.4 Grants

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

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,160	10,336	3,176	44%
State funded grants	7,204	2,351	(4,852)	(67%)
Total grants received	14,363	12,687	(1,676)	(12%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance	2,840	5,597	2,757	97%
Veterans	75	78	4	5%
Aged and Disability	1,386	1,411	26	2%
Other	-	4	4	1100%
Recurrent - State Government				
Youth	65	65	(1)	(1%)
Early Years	274	306	31	11%
Emergency Management	120	120	-	0%
Aged and Disability	217	224	7	3%
Roadside Weeds and Pest Management	36	36	-	0%
School Crossing Supervisors	62	62	-	0%
Other	25	26	-	2%
Total recurrent grants	5,100	7,928	2,828	55%
Non-recurrent - Commonwealth Government				
Local Road and Community Infrastructure Program	234	24	(210)	(90%)
Non-recurrent - State Government				
Women Building Surveyors Program	-	75	75	100%
Walk to School	10	-	(10)	(100%)
Gender Equity	75	-	(75)	(100%)
Community Transition Plan - Climate Change	36	-	(36)	(100%)
Other	83	-	(83)	(100%)
Total non-recurrent grants	438	99	(339)	(77%)
Total operating grants	5,538	8,027	2,489	45%

#### 4.1.4 Grants continued

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to Recovery	1,082	1,082	-	0%
<b>Total recurrent grants</b>	<b>1,082</b>	<b>1,082</b>	-	0%
<b>Non-recurrent - Commonwealth Government</b>				
Local Roads and Community Infrastructure Program	1,544	2,139	595	39%
<b>Total non-recurrent grants</b>	<b>1,544</b>	<b>2,139</b>	595	39%
<b>Non-recurrent - State Government</b>				
Boorp Boorp Boondyil installation	400	-	(400)	(100%)
Castlemaine and Campbells Creek Levies	162	700	538	333%
Footpath Works and Minor Road Upgrades	29	-	(29)	(100%)
Small-town Streetscape Improvements - Stage 3	459	-	(459)	(100%)
Botanical Garden Pathways and Conservation Works	100	-	(100)	(100%)
Maldon Streetscapes Rejuvenation	1,695	-	(1,695)	(100%)
Drop Off Locations for Glass Recycling	268	-	(268)	(100%)
COVIDSafe Outdoor Activation	150	-	(150)	(100%)
Harcourt Recreation Reserve Change Rooms	71	-	(71)	(100%)
Newstead Recreation Reserve Lights	250	-	(250)	(100%)
Small-town Streetscape Improvements - Stage 4	1,400	-	(1,400)	(100%)
Community Sports Infrastructure Stimulus Program	1,190	-	(1,190)	(100%)
Norwood Hill Recreation Reserve - Stages 2 and 3	-	239	239	100%
Bill Woodfull Recreation Reserve Change Rooms	-	500	500	100%
Other	26	-	(26)	(100%)
<b>Total non-recurrent grants</b>	<b>7,744</b>	<b>3,578</b>	(4,166)	(54%)
<b>Total capital grants</b>	<b>8,826</b>	<b>4,660</b>	(4,165)	(47%)
<b>Total Grants</b>	<b>14,363</b>	<b>12,687</b>	<b>(1,676)</b>	<b>(12%)</b>

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants will increase by \$2.5 million compared to the budget adopted in 2021/2022, mainly due to the estimated receipt of 100% of the 2022/2023 Financial Assistance Grants in 2022/2023 i.e. it won't be paid early by the Federal Government.

Capital grants include all monies received from state, federal and community sources for the purposes of funding the capital works program. Overall capital grants will decrease by \$4.17 million compared to the budget adopted in 2021/2022.

#### 4.1.5 Contributions

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Monetary	129	230	101	78.3%
Non-monetary	-	34	34	100.0%
<b>Total contributions</b>	<b>129</b>	<b>264</b>	<b>135</b>	<b>104.7%</b>

Monetary contributions include open space contributions from developers, which are expected to decrease due to an expected reduced amount of planning applications being received. Non-monetary contributions include capital works required under lease agreements.

#### 4.1.6 Other income

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Interest	295	441	146	49.6%
Rent	166	166	-	0.0%
Other	164	154	(10)	(6.1%)
<b>Total other income</b>	<b>625</b>	<b>761</b>	<b>136</b>	<b>21.8%</b>

Historically low interest rates have contributed to the lower than anticipated forecast.

#### 4.1.7 Employee costs

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Wages and salaries	14,745	15,657	912	6.2%
WorkCover	601	600	(1)	(0.1%)
Superannuation	1,431	1,580	150	10.5%
Fringe Benefits Tax	57	58	1	1.8%
Other	464	464	-	0.0%
<b>Total employee costs</b>	<b>17,298</b>	<b>18,359</b>	<b>1,062</b>	<b>6.1%</b>

Employee costs include all labour related expenditure such as wages and salaries, and oncosts such as allowances, leave entitlements, employer superannuation, workers compensation insurance and rostered days off. Employee costs are budgeted to increase by 8.28%, or \$1.40 million, compared to the 2021/2022 budget.

A summary of human resources expenditure and full-time equivalent (FTE) categorised according to the organisational structure of Council is included at Section 3.

#### 4.1.8 Materials and services

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Service providers	9,159	7,303	(1,855)	(20.3%)
Materials	1,125	1,008	(117)	(10.4%)
Plant costs	602	678	76	12.6%
Utilities	665	632	(32)	(4.9%)
Office administration	412	387	(25)	(6.1%)
Information technology	606	797	191	31.5%
Insurance	413	449	36	8.6%
Other	1	1	(1)	(50.0%)
<b>Total materials and services</b>	<b>12,983</b>	<b>11,255</b>	<b>(1,728)</b>	<b>(13.3%)</b>

Materials and services includes the purchase of consumables, payments to contractors for the provision of services, utility costs, software licencing, insurances, fleet, and elections etc. Contractor costs at the Castlemaine Landfill are expected to decrease, mainly due to the anticipated change in the service delivery model (\$406,000); the grant funded major road lighting project is expected to be completed in 2021/2022 (\$385,980); and there are a number of other one-off projects that are expected to be completed in 2021/2022.

#### 4.1.9 Depreciation

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Property	2,396	2,415	18	0.8%
Plant & equipment	760	790	30	3.9%
Infrastructure	5,471	5,925	453	8.3%
<b>Total depreciation</b>	<b>8,628</b>	<b>9,129</b>	<b>501</b>	<b>5.8%</b>

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the depreciable value of an asset over its useful life for Council's property, plant and equipment, and infrastructure assets such as roads and drains. There has been an increase in the depreciation of road, drainage and pathway assets due to new works and revaluations.

#### 4.1.10 Amortisation - Intangible assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Intangible assets	190	193	3	1.53%
<b>Total amortisation - intangible assets</b>	<b>190</b>	<b>193</b>	<b>3</b>	<b>1.53%</b>

#### 4.1.11 Amortisation - Right of use assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Right of use assets	9	84	75	833.33%
<b>Total amortisation - right of use assets</b>	<b>9</b>	<b>84</b>	<b>75</b>	<b>833.33%</b>

Council anticipates entering into a new lease for heavy equipment in 2022/23.

#### 4.1.12 Other expenses

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Audit fees	88	90	2	2.3%
Councillors' allowances	219	212	(7)	(3.0%)
Regional library contribution	553	562	9	1.6%
Contributions - fee waivers	48	47	(1)	(1.5%)
Contributions - community grants	456	470	14	3.0%
Government levies payable	39	40	-	1.0%
Other	81	70	(11)	(13.7%)
<b>Total other expenses</b>	<b>1,483</b>	<b>1,490</b>	<b>7</b>	<b>0.4%</b>

Other expenses relate to a range of unclassified items including contributions to community groups, councillor allowances, auditing fees, and other miscellaneous expenditure items.

## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current assets (\$4.08 million decrease) and non-current assets (\$6.85 million increase)

Current assets of cash and cash equivalents, such as petty cash or at-call bank accounts, and investments in deposits or other highly liquid investments with short term maturities are expected to decrease by \$3.21 million.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to have a minor decrease during 2022/2023 as our communities emerge from the COVID-19 pandemic.

Non-current assets comprise property, infrastructure, plant and equipment is the largest component of Council's net worth and represents the value of all the land, buildings, roads, vehicles, equipment etc. which has been built up by Council over many years. The increase in this balance is attributable to the capital works program being undertaken, as well as asset revaluations as required by accounting standards.

### 4.2.2 Liabilities

#### Current liabilities (\$0.55 million increase) and non-current liabilities (\$2.66 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are not expected to change significantly.

Provisions include accrued long service leave and annual leave entitlements and these provisions are not expected to change significantly. The provision for landfill rehabilitation will decrease over 2022/2023 and 2023/2024 as landfill cell capping works are completed.

Interest bearing liabilities will decrease due to loan principal repayments being made.

### 4.2.3 Borrowings

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

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Projections		
			2023/24 \$	2024/25 \$	2025/26 \$
Amount borrowed as at 30 June of the prior year	3,196	1,936	1,729	1,603	1,473
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(1,260)	(207)	(126)	(130)	(1,336)
<b>Amount of borrowings as at 30 June</b>	<b>1,936</b>	<b>1,729</b>	<b>1,603</b>	<b>1,473</b>	<b>137</b>

#### 4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	Change \$'000 %	
<b>Right-of-use assets</b>				
Office Equipment	50	37	(13)	(26.00%)
Major Plant	-	538	538	100.00%
<b>Total right-of-use assets</b>	50	575	525	1050.00%
<b>Lease liabilities</b>				
<b>Current lease Liabilities</b>				
Office equipment	15	13	(2)	(13.33%)
Major Plant	-	120	120	100.00%
<b>Total current lease liabilities</b>	15	133	118	786.67%
<b>Non-current lease liabilities</b>				
Office equipment	35	22	(13)	(37.14%)
Major Plant	-	420	420	100.00%
<b>Total non-current lease liabilities</b>	35	442	407	1162.86%
<b>Total lease liabilities</b>	50	575	525	1050.00%

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3%.

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

##### Reserves (\$3.12 million increase)

Some cash and cash equivalents held by Council are restricted in part and are not fully available for Council's operations. The budgeted cash flow statement indicates Council estimates that at 30 June 2023 it will have cash and investments of \$15.8 million, which are restricted as shown in the following table.

	Forecast 2021/2022 \$'000	Budget 2022/2023 \$'000	Variance \$'000
<b>Total cash and investments</b>	<b>18,983</b>	<b>15,775</b>	<b>(3,208)</b>
Restricted cash and investments			
- Statutory reserves	1,436	1,307	(129)
- Trust funds and deposits	1,501	1,576	75
<b>Unrestricted cash and investments</b>	<b>16,046</b>	<b>12,892</b>	<b>(3,262)</b>
- Discretionary reserves	14,666	14,061	(605)
<b>Unrestricted cash adjusted for discretionary reserves</b>	<b>1,380</b>	<b>(1,169)</b>	<b>(2,657)</b>

### 4.3.2 Equity

#### Equity (\$5.43 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves representing 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 of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus results directly from the operating surplus for the year, and net result of reserve transfers.

### 4.4 Statement of Cash Flows

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

##### Operating activities (\$2.51 million decrease in cash flows provided)

The decrease in cash inflows from operating activities arises mainly because of the increase in cash outflows for employee costs and materials and services.

The net cash flows from operating activities does not equal the surplus / (deficit) for the year as the surplus / (deficit) for the year includes non-cash items which have been excluded from the Cash Flow Statement e.g. depreciation.

	Budget 2021/2022 \$'000	Budget 2022/2023 \$'000	Variance \$'000
<b>Surplus (deficit) for the year</b>	<b>1,577</b>	<b>1,572</b>	<b>(5)</b>
Depreciation and amortisation	8,831	9,407	576
Loss (gain) on disposal of property, infrastructure, plant and equipment	371	546	175
Non-monetary contributions	(34)	(34)	-
Finance costs	106	83	(23)
Net movement in non-cash current assets	(623)	(880)	(257)
<b>Cash flows available from operating activities</b>	<b>10,228</b>	<b>10,694</b>	<b>466</b>

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

##### Investing activities (\$6.51 million increase in cash flows used)

The payments for investing activities represents the capital works expenditure as disclosed in section 4.5 of this budget report.

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

##### Financing activities (\$1.01 million decrease in cash flows used)

A principal only loan was paid out in 2021/2022. For 2022/2023 no new borrowings are proposed.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source.

### 4.5.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	3,613	4,629	1,016	28.12%
Plant and equipment	1,974	1,557	(417)	(21.12%)
Infrastructure	11,521	6,373	(5,148)	(44.68%)
<b>Total</b>	17,108	12,559	(4,549)	(26.59%)

	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
Property	4,629	1,867	1,860	902	-	2,242	-	2,387	-
Plant and equipment	1,557	51	1,393	113	-	-	-	1,557	-
Infrastructure	6,373	118	5,009	1,246	-	2,418	-	3,955	-
<b>Total</b>	<b>12,559</b>	2,036	8,262	2,261	-	4,660	-	7,899	-

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
<i>Western Reserve Retaining Wall</i>	24	-	24	-	-	24	-	-	-
<i>Campbells Creek Recreation Reserve Netball Court Design</i>	56	-	-	56	-	-	-	56	-
<i>Norwood Hill Recreation Reserve - Stage 2 and 3 Construction Works</i>	374	75	75	224	-	239	-	135	-
<i>Construction of Castlemaine (Caravan Park) and Campbells Creek Levees</i>	1,051	631	210	210	-	700	-	351	-
<b>Buildings and Structures</b>									
<i>Playground Renewal</i>	147	-	147	-	-	-	-	147	-
<i>Renewal of Priority Recreation Facilities</i>	147	-	147	-	-	-	-	147	-
<i>Renewal of Swimming Pool Facilities</i>	122	-	122	-	-	-	-	122	-
<i>Bill Woodfull Recreation Reserve Change Rooms</i>	964	964	-	-	-	499	-	465	-
<i>Storage at Chewton Memorial Park Reserve</i>	35	28	-	7	-	35	-	-	-
<i>Castlemaine Caravan Park Essential Safety Works</i>	212	-	212	-	-	212	-	-	-
<i>Chewton Senior Citizens and Community Centre Kitchen</i>	59	-	59	-	-	59	-	-	-
<i>Harcourt Leisure Centre Change Rooms Amenities</i>	153	-	122	31	-	153	-	-	-
<i>Bill Woodfull Recreation Reserve Sports Lighting Improvements</i>	427	-	342	85	-	227	-	200	-
<i>Harcourt Recreation Reserve Playground and Landscaping</i>	94	75	-	19	-	94	-	-	-
<i>Renewal of Former Newstead Courthouse</i>	54	-	54	-	-	-	-	54	-
<i>Former Wesleyan Church, Chewton - Stage 1</i>	279	-	279	-	-	-	-	279	-
<i>Improved Physical Security of IT Equipment and Services</i>	78	78	-	-	-	-	-	78	-
<i>Boorp Boorp Boondyil Installation at Castlemaine Market Building</i>	17	17	-	-	-	-	-	17	-
<i>Detailed Design of Camp Reserve Master Plan</i>	109	-	22	87	-	-	-	109	-
<i>Harcourt Recreation Reserve Floodlighting Design</i>	27	-	5	22	-	-	-	27	-
<i>Improved Toilet Facilities at Campbells Creek Recreation Reserve</i>	200	-	40	160	-	-	-	200	-
<b>TOTAL PROPERTY</b>	<b>4,629</b>	<b>1,867</b>	<b>1,860</b>	<b>902</b>	<b>-</b>	<b>2,242</b>	<b>-</b>	<b>2,387</b>	<b>-</b>

#### 4.5.2 Current Budget continued

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>Major Plant</i>	744	-	744	-	-	-	-	744	-
<i>Motor Vehicles</i>	364	-	364	-	-	-	-	364	-
<b>Computers and Telecommunications</b>									
<i>Workstation and Server Equipment</i>	280	51	229	-	-	-	-	280	-
<i>Website upgrade</i>	57	-	-	57	-	-	-	57	-
<i>Corporate Systems</i>	112	-	56	56	-	-	-	112	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,557</b>	51	1,393	113	-	-	-	1,557	-

#### 4.5.2 Current Budget continued

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council Cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Road Design Program	125	-	125	-	-	-	-	125	-
Yeats Street Upgrade	342	-	68	274	-	320	-	22	-
Road Reseal Program	639	-	639	-	-	600	-	39	-
Road Resheet Program	657	-	657	-	-	162	-	495	-
Frederick Street Redevelopment	639	-	512	127	-	-	-	639	-
Fogartys Gap Road Stage 1	1,180	-	944	236	-	-	-	1,180	-
Finalisation of Maldon Streetscapes Project	37	-	37	-	-	-	-	37	-
<b>Bridges</b>									
Bridge Design Program	208	-	208	-	-	-	-	208	-
Froomes Road Bridge	218	-	218	-	-	-	-	218	-
Vaughan Tarilta Low Level Crossing over Loddon River	1,218	-	609	609	-	1,218	-	-	-
<b>Footpaths and Cycleways</b>									
Pathway Design Program	105	-	105	-	-	-	-	105	-
Pathway Renewal Program	283	-	283	-	-	-	-	283	-
Botanical Gardens Path Renewal	25	-	25	-	-	-	-	25	-
Priority Projects to Improve Accessibility	118	118	-	-	-	118	-	-	-
Walker Street Pedestrian Crossing	269	-	269	-	-	-	-	269	-
<b>Drainage</b>									
Drainage Design Program	82	-	82	-	-	-	-	82	-
Drainage Renewal Program	228	-	228	-	-	-	-	228	-
<b>TOTAL INFRASTRUCTURE</b>	<b>6,373</b>	<b>118</b>	<b>5,009</b>	<b>1,246</b>	<b>-</b>	<b>2,418</b>	<b>-</b>	<b>3,955</b>	<b>-</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>12,559</b>	<b>2,036</b>	<b>8,262</b>	<b>2,261</b>	<b>-</b>	<b>4,660</b>	<b>-</b>	<b>7,899</b>	<b>-</b>

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

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	2,232	1,219	606	406	-	2,232	1,341	-	891	-
<b>Total Land</b>	2,232	1,219	606	406	-	2,232	1,341	-	891	-
Buildings	3,040	890	1,905	245	-	3,040	1,303	-	1,737	-
<b>Total Buildings</b>	3,040	890	1,905	245	-	3,040	1,303	-	1,737	-
<b>Total Property</b>	<b>5,272</b>	<b>2,109</b>	<b>2,511</b>	<b>651</b>	<b>-</b>	<b>5,272</b>	<b>2,644</b>	<b>-</b>	<b>2,628</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,051	-	1,051	-	-	1,051	-	-	1,051	-
Computers and telecommunications	200	-	200	-	-	200	-	-	200	-
<b>Total Plant and Equipment</b>	<b>1,251</b>	<b>-</b>	<b>1,251</b>	<b>-</b>	<b>-</b>	<b>1,251</b>	<b>-</b>	<b>-</b>	<b>1,251</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,982	-	2,932	1,050	-	3,982	1,712	-	2,270	-
Bridges	1,114	-	452	662	-	1,114	662	-	452	-
Footpaths and cycleways	425	150	225	50	-	425	200	-	225	-
Drainage	910	-	550	360	-	910	460	-	450	-
<b>Total Infrastructure</b>	<b>6,431</b>	<b>150</b>	<b>4,159</b>	<b>2,122</b>	<b>-</b>	<b>6,431</b>	<b>3,034</b>	<b>-</b>	<b>3,397</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>12,953</b>	<b>2,259</b>	<b>7,921</b>	<b>2,773</b>	<b>-</b>	<b>12,953</b>	<b>5,678</b>	<b>-</b>	<b>7,276</b>	<b>-</b>

## Summary of Planned Capital Works Expenditure continued

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	500	-	500	-	-	500	-	-	500	-
<b>Total Land</b>	500	-	500	-	-	500	-	-	500	-
Buildings	2,150	-	1,905	245	-	2,150	1,000	-	1,150	-
<b>Total Buildings</b>	2,150	-	1,905	245	-	2,150	1,000	-	1,150	-
<b>Total Property</b>	<b>2,650</b>	<b>-</b>	<b>2,405</b>	<b>245</b>	<b>-</b>	<b>2,650</b>	<b>1,000</b>	<b>-</b>	<b>1,650</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,000	-	1,000	-	-	1,000	-	-	1,000	-
Computers and telecommunications	200	-	200	-	-	200	-	-	200	-
<b>Total Plant and Equipment</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,400	-	2,350	1,050	-	3,400	1,730	-	1,670	-
Bridges	980	-	440	540	-	980	540	-	440	-
Footpaths and cycleways	475	150	265	60	-	475	60	-	415	-
Drainage	690	-	494	196	-	690	196	-	494	-
<b>Total Infrastructure</b>	<b>5,545</b>	<b>150</b>	<b>3,549</b>	<b>1,846</b>	<b>-</b>	<b>5,545</b>	<b>2,526</b>	<b>-</b>	<b>3,019</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,395</b>	<b>150</b>	<b>7,154</b>	<b>2,091</b>	<b>-</b>	<b>9,395</b>	<b>3,526</b>	<b>-</b>	<b>5,869</b>	<b>-</b>

## Summary of Planned Capital Works Expenditure continued

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land improvements	500	-	500	-	-	500	-	-	500	-
<b>Total Land</b>	500	-	500	-	-	500	-	-	500	-
Buildings	2,150	-	1,920	230	-	2,150	1,000	-	1,150	-
<b>Total Buildings</b>	2,150	-	1,920	230	-	2,150	1,000	-	1,150	-
<b>Total Property</b>	<b>2,650</b>	<b>-</b>	<b>2,420</b>	<b>230</b>	<b>-</b>	<b>2,650</b>	<b>1,000</b>	<b>-</b>	<b>1,650</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	950	-	950	-	-	950	-	-	950	-
Computers and telecommunications	200	-	200	-	-	200	-	-	200	-
<b>Total Plant and Equipment</b>	<b>1,150</b>	<b>-</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>1,150</b>	<b>-</b>	<b>-</b>	<b>1,150</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,400	-	2,350	1,050	-	3,400	1,730	-	1,670	-
Bridges	820	-	480	340	-	820	340	-	480	-
Footpaths and cycleways	525	150	325	50	-	525	50	-	475	-
Drainage	550	-	400	150	-	550	150	-	400	-
Waste management	500	250	125	125	-	500	0	-	500	-
<b>Total Infrastructure</b>	<b>5,795</b>	<b>400</b>	<b>3,680</b>	<b>1,715</b>	<b>-</b>	<b>5,795</b>	<b>2,270</b>	<b>-</b>	<b>3,525</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,595</b>	<b>400</b>	<b>7,250</b>	<b>1,945</b>	<b>-</b>	<b>9,595</b>	<b>3,270</b>	<b>-</b>	<b>6,325</b>	<b>-</b>

## 5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2020/21	Forecast 2021/22	Budget 2022/23	Projections			Trend
						2023/24	2024/25	2025/26	+o/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	13%	-12%	6%	-4%	-5%	-5%	-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	245%	254%	201%	228%	203%	229%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	-40%	14%	-11%	-58%	-43%	-58%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	16%	9%	8%	7%	7%	1%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2%	7%	1%	1%	1%	6%	+
Indebtedness	Non-current liabilities / own source revenue		30%	25%	12%	11%	6%	5%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	68%	118%	115%	115%	97%	95%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	39%	57%	50%	50%	51%	52%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.35%	0.33%	0.27%	0.26%	0.26%	0.27%	o

## 5. Financial performance indicators continued

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+o/-
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,561	\$3,368	\$3,303	\$3,287	\$3,367	\$3,428	o
Revenue level	Total rate revenue / no. of property assessments		\$1,687	\$1,720	\$1,753	\$1,761	\$1,790	\$1,831	+

### 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

#### 1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide services and meet its objectives. Continued underlying deficits mean reliance on Council's cash reserves or increased debt to maintain services.

#### 2. Working Capital

The proportion of current assets allocated to the repayment of current liabilities. The immediate trend is a reduction in the ratio, due to funding landfill cell capping works.

#### 3. Unrestricted Cash

Some cash held by Council is restricted in part and is not fully available for Council's operations. The measure improves over time as current liabilities reduce.

#### 4. Debt compared to rates

These measures reflect the reduction in loan liabilities over time, with no new borrowings currently proposed.

#### 5. Asset renewal

This measure indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in the value of its existing capital assets). A percentage greater than 100 indicates that Council is maintaining its existing assets, while a percentage less than 100 means that assets are deteriorating faster than they are being renewed, and additional future capital expenditure will be required to renew them.

#### 6. Rates concentration

This measure highlights Council reliance on rates as its main source of revenue.

## **6. Schedule of Fees and Charges**

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2022/23.

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.

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022	2022/2023	Fee Increase /	Fee Increase /	Basis of Fee
			Fee incl GST	Fee incl GST	Decrease	Decrease	
			\$	\$	\$	%	
<b>Communications and Customer Services</b>							
Venue Coordination							
Aisle - community rate - daily/8 hr	Per Day	Taxable	108.70	110.60	1.90	1.7%	Discretionary
Aisle - community rate - month	Per Month	Taxable	424.50	431.95	7.45	1.8%	Discretionary
Aisle - community rate - week	Per Week	Taxable	160.50	163.30	2.80	1.7%	Discretionary
Aisle - private rate - daily/8 hr	Per Day	Taxable	134.60	136.95	2.35	1.7%	Discretionary
Aisle - private rate - month	Per Month	Taxable	533.20	542.55	9.35	1.8%	Discretionary
Aisle - private rate - week	Per Week	Taxable	207.10	210.70	3.60	1.7%	Discretionary
Beige Plastic Chairs - use offsite with transport by hirer	Table/Day/Week	Taxable	3.15	3.20	0.05	1.6%	Discretionary
Castlemaine Senior Citizens Centre - Community - daily	Per Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Castlemaine Senior Citizens Centre - Community per hr	Per Hour	Taxable	29.00	29.50	0.50	1.7%	Discretionary
Castlemaine Senior Citizens Centre - Private per day	Per Day	Taxable	176.00	179.10	3.10	1.8%	Discretionary
Castlemaine Senior Citizens Centre - Private per hr	Per Hour	Taxable	44.60	45.40	0.80	1.8%	Discretionary
Chewton Senior Citizens Centre - Community per day	Per Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Chewton Senior Citizens Centre - Community per hr	Per Hour	Taxable	29.00	29.50	0.50	1.7%	Discretionary
Chewton Senior Citizens Centre - Private per day	Per Day	Taxable	176.00	179.10	3.10	1.8%	Discretionary
Chewton Senior Citizens Centre - Private per hr	Per Hour	Taxable	44.60	45.40	0.80	1.8%	Discretionary
Cleaning Staff for set up or pack down of events - per hr	Per Hour	Taxable	72.50	73.75	1.25	1.7%	Discretionary
Former Tea Room - Community - daily	Per Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Former Tea Room - Community per hr	Per Hour	Taxable	29.00	29.50	0.50	1.7%	Discretionary
Former Tea Room - Private per day	Per Day	Taxable	176.00	179.10	3.10	1.8%	Discretionary
Former Tea Room - Private per hr	Per Hour	Taxable	44.60	45.40	0.80	1.8%	Discretionary
Grand Piano - Town Hall or Phee Theatre only - daily	Per Day	Taxable	269.20	273.90	4.70	1.7%	Discretionary
Grand Piano Removalist Fee - for use on Town Hall main floor or Phee (one off)	Per Hire	Taxable	1,190.60	1,211.45	20.85	1.8%	Discretionary
Hall, stage & foyer - with stage lights - private rate - daily/8 hr	Per Day	Taxable	817.90	832.20	14.30	1.7%	Discretionary
Hall, stage & foyer - with stage lights - private rate - half daily 4 hr	Per Half Day	Taxable	408.90	416.05	7.15	1.7%	Discretionary
Hall, stage & foyer - with stage lights, includes PA & Balcony if required - community rate - daily/	Per Day	Taxable	326.10	331.80	5.70	1.7%	Discretionary
Hall, stage & foyer - with stage lights, includes PA & Balcony if required - community rate - half d	Per Half Day	Taxable	165.60	168.50	2.90	1.8%	Discretionary
Hall, stage & foyer - no stage lights - private rate - daily/8 hr	Per Day	Taxable	709.20	721.60	12.40	1.7%	Discretionary
Hall, stage & foyer - no stage lights - private rate - half daily 4 hr	Per Half Day	Taxable	357.20	363.45	6.25	1.7%	Discretionary
Hall, stage & foyer - no stage lights, includes PA & Balcony if required - community rate - daily/8 h	Per Day	Taxable	217.40	221.20	3.80	1.7%	Discretionary
Hall, stage & foyer - no stage lights, includes PA & Balcony if required - community rate - half day/	Per Half Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Kitchen - half day/4 hr community rate	Per Half Day	Taxable	56.90	57.90	1.00	1.8%	Discretionary
Kitchen - daily/8 hr community rate	Per Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Kitchen - private rate - daily/8 hr	Per Day	Taxable	165.60	168.50	2.90	1.8%	Discretionary
Kitchen - private rate - half daily 4 hr	Per Half Day	Taxable	82.80	84.25	1.45	1.8%	Discretionary
Nave - community rate - daily/8 hr	Per Day	Taxable	160.50	163.30	2.80	1.7%	Discretionary
Nave - community rate - month	Per Month	Taxable	848.90	863.75	14.85	1.7%	Discretionary
Nave - community rate - week	Per Week	Taxable	320.90	326.50	5.60	1.7%	Discretionary
Nave - private rate - daily/8 hr	Per Day	Taxable	207.10	210.70	3.60	1.7%	Discretionary
Nave - private rate - month	Per Month	Taxable	1,066.40	1,085.05	18.65	1.7%	Discretionary
Nave - private rate - week	Per Week	Taxable	398.60	405.60	7.00	1.8%	Discretionary
Outdoor venue bond for event 100-500 people	Per Hire	Non-Taxable	1,020.00	1,037.85	17.85	1.7%	Discretionary
Outdoor venue bond for event 50-100 people	Per Hire	Non-Taxable	510.00	518.95	8.95	1.8%	Discretionary
Outdoor venue use for event - over 50 people	Per Hire	Taxable	227.80	231.80	4.00	1.8%	Discretionary
Portable public address system - daily or weekend	Per Day/Weekend	Taxable	51.80	52.70	0.90	1.7%	Discretionary
Portable stage - hire of 6 sections - daily	Per Day	Taxable	133.00	135.35	2.35	1.8%	Discretionary
Portable stage - per section in Town Hall or Phee - daily	Per Section/Day	Taxable	27.40	27.90	0.50	1.8%	Discretionary
Portable stage - set up & dismantle in Town Hall or Phee (once off - excludes hire fee) - daily	Per Day	Taxable	138.00	140.40	2.40	1.7%	Discretionary
Ray Bradfield - Community per day	Per Day	Taxable	113.90	115.90	2.00	1.8%	Discretionary
Ray Bradfield - Private per day	Per Day	Taxable	176.00	179.10	3.10	1.8%	Discretionary
Ray Bradfield Room - Community per hr	Per Hour	Taxable	29.00	29.50	0.50	1.7%	Discretionary
Ray Bradfield Room - Private per hr	Per Hour	Taxable	44.60	45.40	0.80	1.8%	Discretionary
Supervising Technician - additional hours (M-F AH) - per hr	Per Hour	Taxable	72.50	73.75	1.25	1.7%	Discretionary
Supervising Technician - additional hours (PH) - per hr	Per Hour	Taxable	93.20	94.85	1.65	1.8%	Discretionary
Supervising Technician - additional hours (Sat after 3 hrs and Sun) - per hr	Per Hour	Taxable	93.20	94.85	1.65	1.8%	Discretionary
Supervising Technician - additional hours (std) - per hr	Per Hour	Taxable	54.90	55.85	0.95	1.7%	Discretionary
Theatre General use - Community Rate - Category C - per day	Per Day	Taxable	258.80	263.35	4.55	1.8%	Discretionary
Theatre Performance - Community Rate - Category B - per day	Per Day	Taxable	139.80	142.25	2.45	1.8%	Discretionary
Theatre use after 8 hours per hr - includes Supervising Technician - Community rate Category B	Per Hour	Taxable	54.90	55.85	0.95	1.7%	Discretionary
Theatre use after 8 hours per hr - includes Supervising Technician - Private rate Category A	Per Hour	Taxable	54.90	55.85	0.95	1.7%	Discretionary
Theatre use for 4 hours - includes Supervising Technician - Community Rate - Category B	Per Half Day	Taxable	465.90	474.05	8.15	1.7%	Discretionary
Theatre use for 4 hours - includes Supervising Technician - Community Rate Category A	Per Half Day	Taxable	465.90	474.05	8.15	1.7%	Discretionary
Theatre use for 4 hours - includes Supervising Technician - Private Rate Category A	Per Half Day	Taxable	714.40	726.90	12.50	1.7%	Discretionary
Theatre use for 8 hours - includes Supervising Technician - Community Rate - Category B	Per Day	Taxable	683.30	695.25	11.95	1.7%	Discretionary
Theatre use for 8 hours - includes Supervising Technician - Community Rate Category A	Per Day	Taxable	683.30	695.25	11.95	1.7%	Discretionary
Theatre use for 8 hours - includes Supervising Technician - Private Rate Category A	Per Day	Taxable	931.80	948.10	16.30	1.7%	Discretionary

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022	2022/2023	Fee Increase /	Fee Increase /	Basis of Fee
			Fee incl GST	Fee incl GST	Decrease	Decrease	
			\$	\$	\$	%	
Town Hall, Phee Broadway Theatre or Market Building- alcohol bond - per hire	Per Hire	Non-Taxable	1,020.00	1,037.85	17.85	1.7%	Discretionary
Town Hall, Phee Broadway Theatre or Market Building- non alcohol bond - per hire	Per Hire	Non-Taxable	510.00	518.95	8.95	1.8%	Discretionary
Trestle Tables - use offsite with transport by hirer	Table/Day/Week	Taxable	6.20	6.30	0.10	1.6%	Discretionary
White Picket Fence 1m high	Per Day	Taxable	135.00	137.35	2.35	1.7%	Discretionary
<b>Visitor Information Centres</b>							
Castlemaine - Merchandise sales - as per individual pricing	per Item	Taxable	1.10	1.10	0.00	0.0%	Discretionary
Maldon - Merchandise sales - as per individual pricing	per Item	Taxable	1.10	1.10	0.00	0.0%	Discretionary
<b>Community Partnerships</b>							
<b>Emergency Management</b>							
Administration and Reinspection Fee	Per client	Non-Taxable	184.70	187.95	3.25	1.8%	Discretionary
Permit to Burn - during fire danger period	Per client	Non-Taxable	170.50	173.50	3.00	1.8%	Discretionary
Property clearance charges (reimbursement)	Per client	Taxable	3,045.00	3,098.30	53.30	1.8%	Discretionary
<b>Community Wellbeing</b>							
<b>Community Services - Brokerage</b>							
Brokerage - Delivered meals (weekday 7.30 am to 7.30 pm) - per meal	Per Meal	Taxable	27.10	27.55	0.45	1.7%	Discretionary
Brokerage - Foot care Program Podiatry Kit	Per Kit	Taxable	43.85	44.60	0.75	1.7%	Discretionary
Brokerage - Home care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	62.30	63.40	1.10	1.8%	Discretionary
Brokerage - Home care (weekends / public holidays) - per hr	Per Hour	Taxable	104.65	106.50	1.85	1.8%	Discretionary
Brokerage - Personal care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	71.20	72.45	1.25	1.8%	Discretionary
Brokerage - Personal care (weekends / public holidays) - per hr	Per Hour	Taxable	108.10	110.00	1.90	1.8%	Discretionary
Brokerage - Planned activity group (weekday 7.30 am to 7.30 pm) - per week	Per Week	Taxable	26.30	26.75	0.45	1.7%	Discretionary
Brokerage - Post Acute Care	Per Hour	Taxable	66.70	67.85	1.15	1.7%	Discretionary
Brokerage - Property Maintenance (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	88.00	89.55	1.55	1.8%	Discretionary
Brokerage - Respite care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	71.20	72.45	1.25	1.8%	Discretionary
Brokerage - Respite care (weekends / public holidays) - per hr	Per Hour	Taxable	108.10	110.00	1.90	1.8%	Discretionary
Brokerage - Travel - per km	Per km	Taxable	1.20	1.10	-0.10	(8.3%)	Discretionary
<b>Community Services - CHSP</b>							
Bus hire community transport - per trip	Per km	Taxable	3.50	3.55	0.05	1.4%	Discretionary
Delivered meals - High income - per meal	Per Meal	Non-Taxable	26.20	26.65	0.45	1.7%	Discretionary
Delivered meals - Low income - per meal	Per Meal	Non-Taxable	11.20	11.40	0.20	1.8%	Discretionary
Delivered meals - Medium income - per meal	Per Meal	Non-Taxable	14.90	15.15	0.25	1.7%	Discretionary
Flexible respite care - High income - per hr	Per Hour	Non-Taxable	63.80	64.90	1.10	1.7%	Discretionary
Flexible respite care - Low income - per hr	Per Hour	Non-Taxable	4.00	4.05	0.05	1.3%	Discretionary
Flexible respite care - Medium income - per hr	Per Hour	Non-Taxable	15.50	15.75	0.25	1.6%	Discretionary
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	43.60	44.35	0.75	1.7%	Discretionary
Group social support - High income - per activity	Per Activity	Non-Taxable	26.20	26.65	0.45	1.7%	Discretionary
Group social support - Low income - per activity	Per Activity	Non-Taxable	14.80	15.05	0.25	1.7%	Discretionary
Group social support - Medium income - per activity	Per Activity	Non-Taxable	15.10	15.35	0.25	1.7%	Discretionary
Home care - High income (M-F) - per hr	Per Hour	Non-Taxable	59.80	60.85	1.05	1.8%	Discretionary
Home Care - Low Income - per hr	Per Hour	Non-Taxable	7.60	7.75	0.15	2.0%	Discretionary
Home care - Medium income - per hr	Per Hour	Non-Taxable	19.10	19.45	0.35	1.8%	Discretionary
Home maintenance - High income - per hr	Per Hour	Non-Taxable	79.80	81.20	1.40	1.8%	Discretionary
Home Maintenance - Low income - per hr	Per Hour	Non-Taxable	14.30	14.55	0.25	1.7%	Discretionary
Home maintenance - Medium income - per hr	Per Hour	Non-Taxable	25.10	25.55	0.45	1.8%	Discretionary
Home Modifications - Low Income - costed per job	per Job	Non-Taxable	1.00	1.00	0.00	0.0%	Discretionary
Individual social support - High income - per hr	Per Hour	Non-Taxable	59.80	60.85	1.05	1.8%	Discretionary
Individual social support - Low income - per hr	Per Hour	Non-Taxable	7.60	7.75	0.15	2.0%	Discretionary
Individual social support - Medium income - per hr	Per Hour	Non-Taxable	19.10	19.45	0.35	1.8%	Discretionary
Personal care - High income (M-F) - per hr	Per Hour	Non-Taxable	63.80	64.90	1.10	1.7%	Discretionary
Personal care - Low income - per hr	Per Hour	Non-Taxable	5.80	5.90	0.10	1.7%	Discretionary
Personal care - Medium income - per hr	Per Hour	Non-Taxable	16.80	17.10	0.30	1.8%	Discretionary
<b>Community Services - HACC</b>							
Bus hire community transport - per trip	Per Trip	Taxable	3.50	3.55	0.05	1.4%	Discretionary
Delivered meals - High income - per meal	Per Meal	Non-Taxable	26.20	26.65	0.45	1.7%	Discretionary
Delivered meals - Low income - per meal	Per Meal	Non-Taxable	11.20	11.40	0.20	1.8%	Discretionary
Delivered meals - Medium income - per meal	Per Meal	Non-Taxable	14.90	15.15	0.25	1.7%	Discretionary
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	43.60	44.35	0.75	1.7%	Discretionary
Home care - High income (M-F) - per hr	Per Hour	Non-Taxable	59.80	60.85	1.05	1.8%	Discretionary
Home care - Low income - per hr	Per Hour	Non-Taxable	7.60	7.75	0.15	2.0%	Discretionary
Home care - Medium income - per hr	Per Hour	Non-Taxable	19.10	19.45	0.35	1.8%	Discretionary
Personal care - High income (M-F) - per hr	Per Hour	Non-Taxable	63.80	64.90	1.10	1.7%	Discretionary
Personal care - Low income - per hr	Per Hour	Non-Taxable	5.80	5.90	0.10	1.7%	Discretionary
Personal care - Medium income - per hr	Per Hour	Non-Taxable	16.80	17.10	0.30	1.8%	Discretionary
Planned Activity Group - High income - per activity	Per Activity	Non-Taxable	26.20	26.65	0.45	1.7%	Discretionary
Planned Activity Group - Low income - per activity	Per Activity	Non-Taxable	14.80	15.05	0.25	1.7%	Discretionary
Planned Activity Group - Medium income - per activity	Per Activity	Non-Taxable	15.10	15.35	0.25	1.7%	Discretionary
Planned Activity Group - Transport - per hr	Per Hour	Taxable	3.50	3.55	0.05	1.4%	Discretionary
Property maintenance - High income - per hr	Per Hour	Non-Taxable	79.80	81.20	1.40	1.8%	Discretionary
Property maintenance - Low income - per hr	Per Hour	Non-Taxable	14.30	14.55	0.25	1.7%	Discretionary
Property maintenance - Medium income - per hr	Per Hour	Non-Taxable	25.10	25.55	0.45	1.8%	Discretionary
Respite care - High income (M-F) - per hr	Per Hour	Non-Taxable	63.80	64.90	1.10	1.7%	Discretionary
Respite care - Low income - per hr	Per Hour	Non-Taxable	4.00	4.05	0.05	1.3%	Discretionary
Respite care - Medium income - per hr	Per Hour	Non-Taxable	15.50	15.75	0.25	1.6%	Discretionary
<b>Community Services - Other</b>							
Bus hire community groups only - per km	Per km	Taxable	1.00	1.05	0.05	5.0%	Discretionary
<b>Community Services - Veterans</b>							
Veterans Home Care - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022	2022/2023	Fee Increase /	Fee Increase /	Basis of Fee
			Fee incl GST	Fee incl GST	Decrease	Decrease	
			\$	\$	\$	%	
Veterans Personal Care - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory
Veterans Property Maintenance - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.0%	Statutory
Veterans Respite Care - no charge to customer	Per Hour	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
<b>Corporate Services</b>							
<b>Financial Services</b>							
CVPCP administration charge - per month	Per Month	Non-Taxable	75.00	76.30	1.30	1.7%	Discretionary
Debt collection costs recovered	Per Client	Non-Taxable	1.00	1.00	0.00	0.0%	Discretionary
DHHS administration charge (estimate)	Per Charge	Non-Taxable	1,500.00	1,526.25	26.25	1.8%	Discretionary
Dishonoured Cheque Administration fee	Per Fee	Non-Taxable	26.40	26.85	0.45	1.7%	Discretionary
Dishonoured Direct Debit Administration fee	Per Fee	Non-Taxable	26.40	26.85	0.45	1.7%	Discretionary
Land Information Certificate - statutory	Per Certificate	Non-Taxable	27.40	27.40	0.00	0.0%	Statutory
Rate Enquiries/ Rate Book Search	Per Search	Non-Taxable	60.90	61.95	1.05	1.7%	Discretionary
VicRoads Agency Return - average per return	Per Return	Taxable	110.00	111.95	1.95	1.8%	Statutory
<b>Development Services</b>							
<b>Building Services</b>							
Amendment to permit only	Per Amendment	Taxable	217.40	221.20	3.80	1.7%	Discretionary
Approval of temporary occupation of a building	Per Building	Taxable	374.80	381.35	6.55	1.7%	Discretionary
Building Commission Levy for building works > \$10000 = .128% or \$1.28 per \$1000	Per Levy	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Building information certificates - Building Regulation 52	Per Permit	Non-Taxable	47.90	47.90	0.00	0.0%	Statutory
Building permits - private lodgement - statutory	Per Permit	Non-Taxable	123.70	123.70	0.00	0.0%	Statutory
Change of use - class 10A to class 1A	Per Request	Taxable	1,002.10	1,019.65	17.55	1.8%	Discretionary
Change of use - class 1A to class 1B	Per Request	Taxable	944.30	960.85	16.55	1.8%	Discretionary
Change of use - class 2 to 9 buildings	Per Request	Taxable	1,670.00	1,699.25	29.25	1.8%	Discretionary
Class 1 - Alterations & additions (50k to 150k)	Per Request	Taxable	2,001.30	2,036.30	35.00	1.7%	Discretionary
Class 1 - Alterations & additions (up to 50k)	Per Permit	Taxable	1,779.70	1,810.85	31.15	1.8%	Discretionary
Class 1 - Dwellings, relocation of dwellings, and units (per individual unit), additions and alterations	Per Request	Taxable	2,332.60	2,373.40	40.80	1.7%	Discretionary
Class 1 - Restumping and underpinning	Per Permit	Taxable	900.70	916.45	15.75	1.7%	Discretionary
Class 10 - Fences, masts & miscellaneous structures	Per Permit	Taxable	701.00	713.25	12.25	1.7%	Discretionary
Class 10 - Outbuildings, garages, sheds	Per Permit	Taxable	944.30	960.85	16.55	1.8%	Discretionary
Class 10 - Swimming Pools	Per Permit	Taxable	770.30	783.80	13.50	1.8%	Discretionary
Commercial building works < \$50,000	Per Permit	Taxable	1,771.50	1,802.50	31.00	1.7%	Discretionary
Commercial building works > \$150,000	Per Permit	Taxable	2,321.10	2,361.70	40.60	1.7%	Discretionary
Commercial building works > \$50,000 to \$150,000	Per Permit	Taxable	1,991.90	2,026.75	34.85	1.7%	Discretionary
Demolition/removal permit - class 1 to 10	Per Permit	Taxable	706.10	718.45	12.35	1.7%	Discretionary
Demolition/removal permit - class 2 to 9 buildings	Per Permit	Taxable	1,053.00	1,071.45	18.45	1.8%	Discretionary
Extension of building permit - 1 year maximum	Per Extension	Taxable	282.70	287.65	4.95	1.8%	Discretionary
Hourly rate - Administration Staff	Per Hour	Taxable	107.70	109.60	1.90	1.8%	Discretionary
Hourly rate - Building Inspector/Building Surveyor	Per Hour	Taxable	153.50	156.20	2.70	1.8%	Discretionary
Hourly rate - Municipal Building Surveyor	Per Hour	Taxable	234.00	238.10	4.10	1.8%	Discretionary
Inspection on works when building permit has lapsed or expired (incl additional or contract inspection)	Per Inspection	Taxable	217.40	221.20	3.80	1.7%	Discretionary
Miscellaneous permits - occupation permits for places of public entertainment in a building	Per Permit	Non-Taxable	706.10	718.45	12.35	1.7%	Discretionary
Miscellaneous permits - occupation permits for places of public entertainment in an open area	Per Permit	Non-Taxable	706.10	718.45	12.35	1.7%	Discretionary
Miscellaneous permits - siting of temporary structures	Per Permit	Non-Taxable	374.80	381.35	6.55	1.7%	Discretionary
Rectification of illegal works - as per new works fee schedule	Per Rectification	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Report & Consent - Consent under Part 5, 6, 10 of the Regulations - statutory	Per Application	Non-Taxable	290.40	290.40	0.00	0.0%	Statutory
Report & Consent - Consent under Part 7 of the Regulations - statutory	Per Request	Non-Taxable	249.70	249.70	0.00	0.0%	Statutory
Report & Consent - Consent under Section 29A of the Act (Demolition) - Form A - statutory	Per Application	Non-Taxable	85.20	85.20	0.00	0.0%	Statutory
Request for copying of permits and plans	Per Copy	Non-Taxable	88.00	89.55	1.55	1.8%	Discretionary
Special services - assistance for applications to Building Appeals Board - per hour	Per Hour	Taxable	207.10	210.70	3.60	1.7%	Discretionary
Special services - renewal of expired building permits	Per Renewal	Taxable	500.10	508.85	8.75	1.7%	Discretionary
Swimming Pool / Spa - Information fee	Per Pool/Spa	Non-Taxable	47.20	47.20	0.00	0.0%	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Compliance	Per Pool/Spa	Non-Taxable	20.40	20.40	0.00	0.0%	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Non-Compliance	Per Pool/Spa	Non-Taxable	385.00	385.00	0.00	0.0%	Statutory
Swimming Pool / Spa - Registration fee	Per Pool/Spa	Non-Taxable	31.80	31.80	0.00	0.0%	Statutory
Variation to approved documents - minor works under \$5,000	Per Variation	Taxable	217.40	221.20	3.80	1.7%	Discretionary
Variation to approved documents - works over \$5,000	Per Variation	Taxable	380.00	386.65	6.65	1.7%	Discretionary
<b>Community Safety and Amenity</b>							
Animal Registration - Cat - Full Fee	Per Animal	Non-Taxable	146.00	148.50	2.50	1.7%	Discretionary
Animal Registration - Cat - Full Fee (Pensioner)	Per Animal	Non-Taxable	73.00	74.50	1.50	2.1%	Discretionary
Animal Registration - Cat - Reduced Fee	Per Animal	Non-Taxable	49.00	50.00	1.00	2.0%	Discretionary
Animal Registration - Cat - Reduced Fee (Pensioner)	Per Animal	Non-Taxable	24.50	25.00	0.50	2.0%	Discretionary
Animal registration - Cats - foster care fee initial rego	per Animal	Non-Taxable	4.00	4.05	0.05	1.3%	Discretionary
Animal Registration - Dog - Full Fee	Per Animal	Non-Taxable	146.00	148.50	2.50	1.7%	Discretionary
Animal Registration - Dog - Full Fee (Pensioner)	Per Animal	Non-Taxable	73.00	74.50	1.50	2.1%	Discretionary
Animal Registration - Dog - Reduced Fee	Per Animal	Non-Taxable	49.00	50.00	1.00	2.0%	Discretionary
Animal Registration - Dog - Reduced Fee (Pensioner)	Per Animal	Non-Taxable	24.50	25.00	0.50	2.0%	Discretionary
Animal registration - Dogs - foster care fee initial rego	per Animal	Non-Taxable	4.00	4.05	0.05	1.3%	Discretionary
Animal Trap Hire	Per Trap	Taxable	11.00	11.20	0.20	1.8%	Discretionary
Animal Trap Hire (Bond)	Per Trap	Non-Taxable	22.00	22.40	0.40	1.8%	Discretionary
Compulsory Animal Microchipping	Per Animal	Non-Taxable	58.90	59.95	1.05	1.8%	Discretionary
Fee - Animal Business Registration Compliance Inspection	Per Inspection	Non-Taxable	101.50	103.30	1.80	1.8%	Discretionary

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022	2022/2023	Fee Increase /	Fee Increase /	Basis of Fee
			Fee incl GST	Fee incl GST	Decrease	Decrease	
			\$	\$	\$	%	
Fee - Failure to Comply with Notice to Comply Administrative Fee (Major Works)	Per Infringement	Non-Taxable	101.50	103.30	1.80	1.8%	Discretionary
Fee - Failure to Comply with Notice to Comply Administrative Fee (Minor Works)	Per Infringement	Non-Taxable	25.40	25.85	0.45	1.8%	Discretionary
Fee - Impounded Sundry Item Reclaim	Per Item	Non-Taxable	164.40	167.30	2.90	1.8%	Discretionary
Fee - Impounded Vehicle Reclaim	Per Vehicle	Non-Taxable	203.00	206.55	3.55	1.7%	Discretionary
Fee - Impounding - Sustenance (Large Animal)	Per Day	Non-Taxable	13.20	13.45	0.25	1.9%	Discretionary
Fee - Impounding - Transport Costs (Vehicle Only) per km	Per km	Non-Taxable	1.05	1.10	0.05	4.8%	Discretionary
Fee - Officer Inspection for Permit (Initial Permit)	Per Permit	Non-Taxable	81.20	82.60	1.40	1.7%	Discretionary
Fee - Officer Inspection for Permit (Permit Renewal)	Per Permit	Non-Taxable	40.60	41.30	0.70	1.7%	Discretionary
Fee - Officer Time to Attend and Impound Animals (After Hours)	Per Hour	Non-Taxable	86.30	87.80	1.50	1.7%	Discretionary
Fee - Officer Time to Attend and Impound Animals (Business Hours)	Per Hour	Non-Taxable	50.80	51.70	0.90	1.8%	Discretionary
Fee - Pound - Cat (Per Day After 3 days)	Per Day	Non-Taxable	20.30	20.65	0.35	1.7%	Discretionary
Fee - Pound - Dog (Per Day After 3 days)	Per Day	Non-Taxable	25.40	25.85	0.45	1.8%	Discretionary
Fee - Property Inspection for Dangerous and Restricted Breed Dogs	Per Inspection	Taxable	65.00	66.15	1.15	1.8%	Discretionary
Impounding - Sustenance fee small or medium animals (per day)	Animal/day	Non-Taxable	5.10	5.20	0.10	2.0%	Discretionary
Impounding - Transport costs (vehicle and float) per km	Per km	Non-Taxable	2.10	2.15	0.05	2.4%	Discretionary
Impounding - Transport costs (vehicle and stock trailer) per km	Per km	Non-Taxable	2.10	2.15	0.05	2.4%	Discretionary
Impounding - transport costs by external provider (100% cost recovery)	per Impounding	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Impounding fee large animals (per animal) (per day)	Animal/day	Non-Taxable	5.10	5.20	0.10	2.0%	Discretionary
Impounding fee medium animals (per animal) (per day) sheep/goats	Animal/day	Non-Taxable	2.50	2.55	0.05	2.0%	Discretionary
Impounding fee small animals (per animal) (per day) rabbits/poultry	Animal/day	Non-Taxable	1.00	1.05	0.05	5.0%	Discretionary
Infringement - Animal - 1.5 Penalty Units Statutory	Per Infringement	Non-Taxable	249.00	249.00	0.00	0.0%	Statutory
Infringement - Animal - 2.0 Penalty Units Statutory	Per Infringement	Non-Taxable	363.00	363.00	0.00	0.0%	Statutory
Infringement - Local Law - Statutory	Per Infringement	Non-Taxable	200.00	200.00	0.00	0.0%	Statutory
Infringement - Parking - 0.6 Penalty Unit Statutory	Per Infringement	Non-Taxable	109.00	109.00	0.00	0.0%	Statutory
Infringement - Parking - 1.0 Penalty Unit statutory	Per Infringement	Non-Taxable	182.00	182.00	0.00	0.0%	Statutory
Infringement - Parking - RR168(1)(a) Stopped Contrary to a No Parking Sign - 0.5 Penalty Unit	Per Penalty	Non-Taxable	91.00	91.00	0.00	0.0%	Statutory
Infringement - Parking - RR205 Parked for Period Longer Than Indicated - 0.5 Penalty Unit	Per Penalty	Non-Taxable	91.00	91.00	0.00	0.0%	Statutory
Infringement - Parking - RR209(2) Contrary to Requirements of Parking Area - 0.5 Penalty Unit	Per Penalty	Non-Taxable	91.00	91.00	0.00	0.0%	Statutory
Infringement - Parking - RR211(2) Not Completely within a Parking Bay - 0.5 Penalty Unit	Per Penalty	Non-Taxable	91.00	91.00	0.00	0.0%	Statutory
Infringement - Planning Compliance - 5 Penalty Units (Natural Person)	Per Infringement	Non-Taxable	908.00	908.00	0.00	0.0%	Statutory
Magistrates Court (per application)	per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Permit - Accessible (Disabled) Parking Permit (Replacement - Lost or Damaged)	Per Replacement	Non-Taxable	20.00	20.35	0.35	1.8%	Discretionary
Permit - Camping on Private Land Permit (Extension)	Per Application	Non-Taxable	40.00	40.70	0.70	1.8%	Discretionary
Permit - Camping on Private Land Permit (Initial - Up to Six Months)	Per application	Non-Taxable	80.00	81.40	1.40	1.8%	Discretionary
Permit - Advertising Sign / A-Frame (Annual)	Per Sign	Non-Taxable	65.50	66.65	1.15	1.8%	Discretionary
Permit - Busk	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Discretionary
Permit - Camping on Public Place (Per Day)	Per Day	Non-Taxable	25.90	26.35	0.45	1.7%	Discretionary
Permit - Camping on Public Place (Per Month)	Per Month	Non-Taxable	152.30	154.95	2.65	1.7%	Discretionary
Permit - Camping on Public Place (Per Week)	Per Week	Non-Taxable	76.10	77.45	1.35	1.8%	Discretionary
Permit - Conduct Activity in Public Place (Per Day)	Per Day	Non-Taxable	65.50	66.65	1.15	1.8%	Discretionary
Permit - Conduct Works in Public Place (Per Day)	Per Day	Non-Taxable	90.30	91.90	1.60	1.8%	Discretionary
Permit - Droving	Per Application	Non-Taxable	164.40	167.30	2.90	1.8%	Discretionary
Permit - Event Sign (Per Day)	Per Sign	Non-Taxable	30.00	30.55	0.55	1.8%	Discretionary
Permit - Footway occupation fee per other street furniture	per furniture	Non-Taxable	2.10	2.15	0.05	2.4%	Discretionary
Permit - Footway Occupation - Goods	Per Day	Non-Taxable	103.50	105.30	1.80	1.7%	Discretionary
Permit - Footway Occupation - Street Furniture (Non-Dining)	Per Application	Non-Taxable	64.50	65.65	1.15	1.8%	Discretionary
Permit - Footway Occupation (Per Seat - Licensed Premises)	Per Seat	Non-Taxable	27.40	27.90	0.50	1.8%	Discretionary
Permit - Footway Occupation (Per Seat - Not a Licensed Premises)	Per Seat	Non-Taxable	20.80	21.15	0.35	1.7%	Discretionary
Permit - Footway Occupation (Per Table)	Per Table	Non-Taxable	5.10	5.20	0.10	2.0%	Discretionary
Permit - Gate or Opening in a Fence on the Boundary of a Public Place.	Per Application	Non-Taxable	89.00	90.55	1.55	1.7%	Discretionary
Permit - Hoarding (Per Month)	Per Month	Non-Taxable	335.00	340.85	5.85	1.7%	Discretionary
Permit - Hoarding (Per Two Weeks)	Per Fortnight	Non-Taxable	208.10	211.75	3.65	1.8%	Discretionary
Permit - Hoarding (Per Week)	Per Week	Non-Taxable	123.80	125.95	2.15	1.7%	Discretionary
Permit - Itinerant Trading (Annual)	Per Year	Non-Taxable	507.50	516.40	8.90	1.8%	Discretionary
Permit - Itinerant Trading (Per Day)	Per Day	Non-Taxable	65.50	66.65	1.15	1.8%	Discretionary
Permit - Keep More Than the Permitted Number of Animals	Per Excess Animal	Non-Taxable	50.80	51.70	0.90	1.8%	Discretionary
Permit - Occupy All or Part of a Public Place (Per Day)	Per Application	Non-Taxable	272.00	276.75	4.75	1.7%	Discretionary
Permit - Parking - Works / Trade (Per Bay Per Month)	Parking Bay/mth	Non-Taxable	290.30	295.40	5.10	1.8%	Discretionary
Permit - Parking - Works / Trade (Per Bay Per Day)	Parking Bay/day	Non-Taxable	31.00	31.55	0.55	1.8%	Discretionary
Permit - Parking - Works / Trade (Per Bay Per Week)	Parking Bay/wk	Non-Taxable	145.10	147.65	2.55	1.8%	Discretionary
Permit - Place Obstruction in Public Place (Per Day)	Per Receptacle	Non-Taxable	80.70	82.10	1.40	1.7%	Discretionary
Permit - Real Estate Agency Directional Sign (Per Franchise)	Per Year	Non-Taxable	223.30	227.20	3.90	1.7%	Discretionary
Permit - Remove Tree, Vegetation or Timber	Per Application	Non-Taxable	218.20	222.00	3.80	1.7%	Discretionary
Permit - Resident Parking	Per Permit	Non-Taxable	50.80	51.70	0.90	1.8%	Discretionary
Permit - Roadside Grazing	Per Application	Non-Taxable	164.40	167.30	2.90	1.8%	Discretionary
Permit - Skip Bin / Bulk Rubbish Container (7 Days)	Per 7 Day Period	Non-Taxable	47.70	48.55	0.85	1.8%	Discretionary
Permit - Skip Bin / Bulk Rubbish Container (Annual)	Per Year	Non-Taxable	406.00	413.10	7.10	1.7%	Discretionary
Permit - Store Building Goods on Council Land	Per Application	Non-Taxable	89.00	90.55	1.55	1.7%	Discretionary
Purchase Copy of General Local Law 2020	Per Booklet	Taxable	11.00	11.20	0.20	1.8%	Discretionary
Registration - Domestic Animal Business	Per Business	Non-Taxable	253.80	258.25	4.45	1.8%	Discretionary
Seized Animals - Pound Accommodation	Per Animal/Day	Non-Taxable	52.80	53.70	0.90	1.7%	Discretionary

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022 Fee incl GST \$	2022/2023 Fee incl GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
State Government Levy - Domestic Animal Business Registration (Per Business)	Per Application	Non-Taxable	20.00	20.00	0.00	0.0%	Statutory
<b>Development Services</b>							
Planning Compliance Fines - 10 Penalty Units (Body Corporate)	Per Infringement	Non-Taxable	1,817.00	1,817.00	0.00	0.0%	Statutory
<b>Environmental Health</b>							
Accommodation registration transfer fee - per premises	Per Transfer	Non-Taxable	179.70	182.85	3.15	1.8%	Discretionary
Class 1 aquatic facilities	Per Application	Non-Taxable	120.00	122.10	2.10	1.8%	Discretionary
Class 1 food registration - per premises	Per Premises	Non-Taxable	568.40	578.35	9.95	1.8%	Discretionary
Class 2A food registration - per premises	Per Premises	Non-Taxable	872.90	888.20	15.30	1.8%	Discretionary
Class 2B food registration - per premises	Per Premises	Non-Taxable	507.50	516.40	8.90	1.8%	Discretionary
Class 2C food registration - per premises	Per Premises	Non-Taxable	233.50	237.60	4.10	1.8%	Discretionary
Class 2D food registration - per premises	Per Premises	Non-Taxable	106.60	108.45	1.85	1.7%	Discretionary
Class 3A food registration - per premises	Per Premises	Non-Taxable	304.50	309.85	5.35	1.8%	Discretionary
Class 3B food registration - per premises	Per Premises	Non-Taxable	223.30	227.20	3.90	1.7%	Discretionary
Class 3C food registration - per premises	Per Premises	Non-Taxable	106.60	108.45	1.85	1.7%	Discretionary
Food registration transfer fee - per premises	Per Premises	Non-Taxable	182.70	185.90	3.20	1.8%	Discretionary
Food stalls registration (Class 2 or 3) per event (not-for-profit organisations only)	Per Event	Non-Taxable	52.80	53.70	0.90	1.7%	Discretionary
General accommodation registration - per premises	Per Premises	Non-Taxable	208.10	211.75	3.65	1.8%	Discretionary
Hairdressing an temporary makeup - one-off registration	Per Registration	Non-Taxable	208.10	211.75	3.65	1.8%	Discretionary
Health registration transfer fee - per premises	Per Premises	Non-Taxable	179.70	182.85	3.15	1.8%	Discretionary
Immunisation request for records - per request	Per Request	Non-Taxable	35.50	36.10	0.60	1.7%	Discretionary
New accommodation premises application fee	Per Premises	Non-Taxable	170.50	173.50	3.00	1.8%	Discretionary
New food premises application fee (in addition to initial registration fee)	Per Application	Non-Taxable	279.10	284.00	4.90	1.8%	Discretionary
New health premises application fee (in addition to initial registration fee - not for ongoing)	Per Premises	Non-Taxable	170.50	173.50	3.00	1.8%	Discretionary
Prescribed accommodation (rooming house) registration - per premises	Per Premises	Non-Taxable	208.10	211.75	3.65	1.8%	Discretionary
Public health & wellbeing - skin penetration, tattooing colonic irrigation (multiple activities)	Per Application	Non-Taxable	253.80	258.25	4.45	1.8%	Discretionary
Public health & wellbeing - skin penetration, tattooing, colonic irrigation (1 activity)	Per Application	Non-Taxable	228.40	232.40	4.00	1.8%	Discretionary
Septic - variable application (reduced fee)	Per Application	Non-Taxable	231.20	235.25	4.05	1.8%	Discretionary
Septic tank application - alteration minor - per alteration	Per Alteration	Non-Taxable	258.80	263.35	4.55	1.8%	Discretionary
Septic tank application - new or major alteration - per application	Per Application	Non-Taxable	723.90	736.55	12.65	1.7%	Discretionary
Septic tank permit - amendment to permit	Per Application	Non-Taxable	182.70	185.90	3.20	1.8%	Discretionary
Septic tank permit - renew expired permit	Per Application	Non-Taxable	123.10	125.25	2.15	1.7%	Discretionary
Septic tank permit - transfer permit	Per Application	Non-Taxable	147.10	149.65	2.55	1.7%	Discretionary
Septic tank request for records - per request	Per Request	Non-Taxable	60.90	61.95	1.05	1.7%	Discretionary
Special request for inspection - food premises - per inspection	Per Inspection	Non-Taxable	253.80	258.25	4.45	1.8%	Discretionary
Special request for inspection health registration - per inspection	Per Inspection	Non-Taxable	152.30	154.95	2.65	1.7%	Discretionary
<b>Statutory Planning</b>							
Advertising for planning permit application - public notification - administration fee	Per Advertising	Non-Taxable	21.30	21.65	0.35	1.6%	Discretionary
Advertising for planning permit application - public notification - per letter	Per Letter	Non-Taxable	3.05	3.10	0.05	1.6%	Discretionary
Advertising for planning permit application - site notice	Per Advertising	Non-Taxable	103.50	105.30	1.80	1.7%	Discretionary
Alteration of a certified plan of subdivision	Per Application	Non-Taxable	112.70	112.70	0.00	0.0%	Statutory
Amend a permit application after notice, but before decision (% of application fee)	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Amend or end a Section 173 agreement	Per Application	Non-Taxable	668.80	668.80	0.00	0.0%	Statutory
Amendment of a certified plan of subdivision	Per Application	Non-Taxable	142.80	142.80	0.00	0.0%	Statutory
Certificate of compliance	Per Application	Non-Taxable	330.70	330.70	0.00	0.0%	Statutory
Certify a plan of subdivision including issuing a statement of compliance	Per Application	Non-Taxable	177.40	177.40	0.00	0.0%	Statutory
Class 1 application for use of land only (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 10 - VicSmart application other than a class 7, 8 or 9 (permit/amendment)	Per Application	Non-Taxable	202.90	202.90	0.00	0.0%	Statutory
Class 11 - all other developments - up to \$100,000 (permit/amendment)	Per Application	Non-Taxable	1,164.80	1,164.80	0.00	0.0%	Statutory
Class 12 - all other developments - \$100,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,570.60	1,570.60	0.00	0.0%	Statutory
Class 13 - all other developments - \$1 million to \$5 million (permit/amendment)	Per Application	Non-Taxable	3,464.40	3,464.40	0.00	0.0%	Statutory
Class 14 - all other developments - \$5 million to \$15 million (amendment)	Per Application	Non-Taxable	3,464.40	3,464.40	0.00	0.0%	Statutory
Class 14 - all other developments - \$5 million to \$15 million (permit)	Per Application	Non-Taxable	8,830.10	8,830.10	0.00	0.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (amendment)	Per Application	Non-Taxable	3,464.40	3,464.40	0.00	0.0%	Statutory
Class 15 - all other developments - \$15 million to \$50 million (permit)	Per Application	Non-Taxable	26,039.50	26,039.50	0.00	0.0%	Statutory
Class 16 - all other developments - more than \$50 million (amendment)	Per Application	Non-Taxable	3,464.40	3,464.40	0.00	0.0%	Statutory
Class 16 - all other developments - more than \$50 million (permit)	Per Application	Non-Taxable	58,526.80	58,526.80	0.00	0.0%	Statutory
Class 17 - Subdivision of an existing building (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 18 - Subdivide land into 2 lots (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 19 - Realignment of common boundary or consolidate 2 or more lots (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 2 - single dwelling permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	202.90	202.90	0.00	0.0%	Statutory
Class 2 application to change or allow a new use of the land (amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022 Fee incl GST \$	2022/2023 Fee incl GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Class 20 - Subdivision of building/land into >2 and <100 lots (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 21 - create, vary or remove restriction, right of way, easement etc. (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 22 - permit not otherwise provided listed (permit/amendment)	Per Application	Non-Taxable	1,337.70	1,337.70	0.00	0.0%	Statutory
Class 3 - single dwelling permit applications - \$10,001 to \$100,000 (permit/amendment)	Per Application	Non-Taxable	638.80	638.80	0.00	0.0%	Statutory
Class 4 - single dwelling permit applications - \$100,001 to \$500,000 (permit/amendment)	Per Application	Non-Taxable	1,307.60	1,307.60	0.00	0.0%	Statutory
Class 5 - single dwelling permit applications - \$500,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,412.80	1,412.80	0.00	0.0%	Statutory
Class 6 - single dwelling permit applications - \$1 million to \$2 million (permit/amendment)	Per Application	Non-Taxable	1,518.00	1,518.00	0.00	0.0%	Statutory
Class 7 - VicSmart permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	202.90	202.90	0.00	0.0%	Statutory
Class 8 - VicSmart permit applications - more than \$10,000 (permit/amendment)	Per Application	Non-Taxable	435.90	435.90	0.00	0.0%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land (permit/amendment)	Per Application	Non-Taxable	202.90	202.90	0.00	0.0%	Statutory
Combined permit application/amendment/planning scheme amendment (% of fees calculated)	Per Application	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Development Plan lodgement fee (for approval)	Per Amendment	Non-Taxable	558.30	568.05	9.75	1.7%	Discretionary
Planning - Amendment of endorsed plans (secondary consent)	Per Plan	Non-Taxable	144.10	146.60	2.50	1.7%	Discretionary
Planning - Application for property information	Per Plan	Non-Taxable	85.30	86.80	1.50	1.8%	Discretionary
Planning - Determination of existing use rights	Per Plan	Non-Taxable	319.70	325.30	5.60	1.8%	Discretionary
Planning - Extension of time - first request	Per Extension	Non-Taxable	379.60	386.25	6.65	1.8%	Discretionary
Planning - Extension of time - second request	Per Extension	Non-Taxable	462.80	470.90	8.10	1.8%	Discretionary
Planning - Extension of time - third and subsequent requests	Per Extension	Non-Taxable	556.20	565.95	9.75	1.8%	Discretionary
Planning - Request for written planning advice (multiple property requests, per property)	Per Plan	Non-Taxable	105.60	107.40	1.80	1.7%	Discretionary
Planning - Request for written planning advice (single property)	Per Plan	Non-Taxable	87.30	88.80	1.50	1.7%	Discretionary
Request for archive search for planning and building permits and plans (permit less than 7 years old)	Per Plan	Non-Taxable	88.30	89.85	1.55	1.8%	Discretionary
Request for archive search for planning and building permits and plans (permit older than 7 years)	Per Request	Non-Taxable	125.90	128.10	2.20	1.7%	Discretionary
Satisfaction matters - Where a planning scheme specifies that a matter must be done to the satisfaction	Per Application	Non-Taxable	330.70	330.70	0.00	0.0%	Statutory
Statutory Planning Fees	Per Application	Non-Taxable	1.00	1.00	0.00	0.0%	Statutory
<b>Strategic Planning</b>							
Administration fee to prepare hard copy(ies) and Council website for exhibition of private proponent	Per Application	Non-Taxable	145.10	147.65	2.55	1.8%	Discretionary
Amendment Tracking System (ATS) authoring fee (technical)	Per Amendment	Non-Taxable	203.00	206.55	3.55	1.7%	Discretionary
Heritage advice - site meeting or inspection	Per Amendment	Taxable	167.50	170.45	2.95	1.8%	Discretionary
Private Proponent amendment - Fee per notice in Government Gazette	Per Amendment	Non-Taxable	101.50	103.30	1.80	1.8%	Discretionary
Private Proponent amendment - Fee per notice in Newspaper	Per Amendment	Non-Taxable	208.10	211.75	3.65	1.8%	Discretionary
Private Proponent amendment - Notice letter by mail (to all parties)	Per Amendment	Non-Taxable	3.05	3.10	0.05	1.6%	Discretionary
Regulation 7 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	4,058.10	4,058.10	0.00	0.0%	Statutory
Regulation 8 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	977.00	977.00	0.00	0.0%	Statutory
Stage 1 - Planning Scheme Amendments	Per Amendment	Non-Taxable	3,096.20	3,096.20	0.00	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (1 to 10 submissions)	Per Amendment	Non-Taxable	15,345.60	15,345.60	0.00	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (11 to 20 submissions)	Per Amendment	Non-Taxable	30,661.20	30,661.20	0.00	0.0%	Statutory
Stage 2 - Planning Scheme Amendments (more than 20 submissions)	Per Amendment	Non-Taxable	40,986.80	40,986.80	0.00	0.0%	Statutory
Stage 3 - Planning Scheme Amendments	Per Amendment	Non-Taxable	488.50	488.50	0.00	0.0%	Statutory
Stage 4 - Planning Scheme Amendments	Per Amendment	Non-Taxable	488.50	488.50	0.00	0.0%	Statutory
Statutory fee - Planning Scheme Amendment	Per Amendment	Non-Taxable	1.00	1.00	0.00	0.0%	Statutory
<b>Engineering</b>							
<b>Engineering Services</b>							
Asset Protection Permit	Per Permit	Non-Taxable	195.90	199.35	3.45	1.8%	Discretionary
Bond - Asset Protection Permit	Per Permit	Non-Taxable	1,000.00	1,000.00	0.00	0.0%	Discretionary
Infrastructure - Request for written information	Per Request	Non-Taxable	260.90	265.45	4.55	1.7%	Discretionary
Metcalfe Water Supply Syndicate	Per Assessment	Non-Taxable	214.40	214.40	0.00	0.0%	Discretionary
Non-utility minor works within municipal road reserve (vehicle crossings)	Per Request	Non-Taxable	195.90	199.35	3.45	1.8%	Discretionary
Non-utility minor works within municipal road reserves (planter boxes and other structures)	Per Request	Non-Taxable	195.90	199.35	3.45	1.8%	Discretionary
Road Licencing - Basic	Per Request	Non-Taxable	54.80	55.75	0.95	1.7%	Discretionary
Road Licencing - Complex	Per Request	Non-Taxable	109.60	111.50	1.90	1.7%	Discretionary
Road Licencing - Transfer	Per Request	Non-Taxable	109.60	111.50	1.90	1.7%	Discretionary
Storm Water Legal Point of Discharge issued under the Building Act 1993 Building Regulations 2006	Per Request	Non-Taxable	144.70	144.70	0.00	0.0%	Statutory
Subdivision Plan checking and supervision fees (% of construction)	Per Request	Non-Taxable	0.00	0.00	0.00	0.0%	Statutory
Subdivision Plan checking and supervision fees (% of construction) [total income]	Per Request	Non-Taxable	1.00	1.00	0.00	0.0%	Statutory
Water - Avdata key	Per Request	Non-Taxable	35.50	36.10	0.60	1.7%	Discretionary
Water cost - Avdata key (replacement)	Per Request	Non-Taxable	27.40	27.90	0.50	1.8%	Discretionary
Water cost - per kilolitre	Per Kilolitre	Non-Taxable	2.25	2.30	0.05	2.2%	Discretionary
<b>Operations</b>							
<b>Waste and Recycling</b>							
Asbestos (packaged domestic) - per tonne	Per Cubic Tonne	Taxable	250.00	254.40	4.40	1.8%	Discretionary
Cardboard - Commercial loads cubic metre	Per Load	Taxable	20.30	20.65	0.35	1.7%	Discretionary

## 2022/2023 Schedule of Fees and Charges

This appendix presents the DRAFT fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the 2022/2023 financial 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, legislation, or correction of errors.

Description of Fees and Charges	Unit of Measure	GST Status	2021/2022 Fee incl GST \$	2022/2023 Fee incl GST \$	Fee Increase / Decrease \$	Fee Increase / Decrease %	Basis of Fee
Cardboard - Trailer (6' x 4') equivalent to 0.7m3	Per Trailer	Taxable	15.20	15.45	0.25	1.6%	Discretionary
E-waste - Category 1 (per item) Extra Large/kg (solar panels, printer, large TV, fridge)	per Item	Taxable	20.80	21.15	0.35	1.7%	Discretionary
E-waste - Category 2 (per item) Large e.g. (fridge, air con, plasma)	per Item	Taxable	10.70	10.90	0.20	1.9%	Discretionary
E-waste - Category 3 (per item) Medium e.g. (computer, small TV)	per Item	Taxable	5.10	5.20	0.10	2.0%	Discretionary
E-waste - Category 4 (per item) Small e.g. (mobile phone, mouse, electric cords, small computers)	per Item	Taxable	1.00	1.05	0.05	5.0%	Discretionary
Gas bottle (any size) - per item	Per Item	Taxable	11.70	11.90	0.20	1.7%	Discretionary
General waste - commercial/industrial - per tonne	Per Tonne	Taxable	220.00	223.85	3.85	1.8%	Discretionary
General waste - trailer (8' x 5') heaped equivalent to 2.4 cubic metres	Per Trailer	Taxable	166.00	168.90	2.90	1.7%	Discretionary
General waste - trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	105.00	106.85	1.85	1.8%	Discretionary
General waste - trailer (8' x 5') equivalent to 1.2 cubic metres	Per Trailer	Taxable	83.00	84.45	1.45	1.7%	Discretionary
General waste per cubic metre	Per Cubic Tonne	Taxable	69.00	70.20	1.20	1.7%	Discretionary
General waste per tonne	Per Tonne	Taxable	196.00	199.45	3.45	1.8%	Discretionary
General waste trailer (6' x 4') equivalent to 0.7 cubic metres	Per Trailer	Taxable	47.70	48.50	0.80	1.7%	Discretionary
Green waste - per cubic metre	Per Cubic Metre	Taxable	22.80	23.20	0.40	1.8%	Discretionary
Green waste - Trailer (6' x 4') equivalent to 0.7 cubic metres	Per Trailer	Taxable	15.70	15.95	0.25	1.6%	Discretionary
Green waste - Trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	33.50	34.10	0.60	1.8%	Discretionary
Green waste (per tonne)	Per Tonne	Taxable	43.60	44.35	0.75	1.7%	Discretionary
Landfill - Accounts	per Trip	Taxable	1.10	1.10	0.00	0.0%	Discretionary
Mattresses or bed bases (any size) - per item	Per Item	Taxable	26.90	27.35	0.45	1.7%	Discretionary
Motor bike and car tyres (includes 4x4 and small truck) - per tyre	Per Tyre	Taxable	10.70	10.90	0.20	1.9%	Discretionary
Motor bike and car tyres on rims - per tyre	Per Tyre	Taxable	30.50	31.05	0.55	1.8%	Discretionary
Oil for recycling - per litre	per Litre	Taxable	0.50	0.50	0.00	0.0%	Discretionary
Tractor tyres - per tyre	Per Tyre	Taxable	76.10	77.45	1.35	1.8%	Discretionary
Truck tyre (large) on rim - per tyre	Per Unit	Taxable	44.50	45.30	0.80	1.8%	Discretionary
Truck tyres (large) - per tyre	Per Tyre	Taxable	36.50	37.15	0.65	1.8%	Discretionary
<b>Parks, Recreation &amp; Community Facilities</b>							
<b>Active Communities - Facilities</b>							
Harcourt Recreation Reserve - Community - East room	Per Use	Taxable	30.50	31.05	0.55	1.8%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 1 bay	Per Use	Taxable	60.90	61.95	1.05	1.7%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 2 bays	Per Use	Taxable	71.10	72.35	1.25	1.8%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - 3 bays	Per Use	Taxable	91.40	93.00	1.60	1.8%	Discretionary
Harcourt Recreation Reserve - Community - Hall/Kitchen - Whole	Per Use	Taxable	126.90	129.10	2.20	1.7%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - 1 bay	Per Use	Taxable	40.60	41.30	0.70	1.7%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - 2 bays	Per Use	Taxable	50.80	51.70	0.90	1.8%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - 3 bays	Per Use	Taxable	66.00	67.15	1.15	1.7%	Discretionary
Harcourt Recreation Reserve - Community - Main Hall - Whole	Per Use	Taxable	101.50	103.30	1.80	1.8%	Discretionary
Harcourt Recreation Reserve - Community - Meeting room < 2 hrs	Per Use	Taxable	15.20	15.45	0.25	1.6%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 1 bay	Per Use	Taxable	76.10	77.45	1.35	1.8%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 2 bays	Per Use	Taxable	86.30	87.80	1.50	1.7%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - 3 bays	Per Use	Taxable	106.60	108.45	1.85	1.7%	Discretionary
Harcourt Recreation Reserve - Private - Hall/Kitchen - Whole	Per Use	Taxable	177.60	180.70	3.10	1.7%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 1 bay	Per Use	Taxable	50.80	51.70	0.90	1.8%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 2 bays	Per Use	Taxable	60.90	61.95	1.05	1.7%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - 3 bays	Per Use	Taxable	76.10	77.45	1.35	1.8%	Discretionary
Harcourt Recreation Reserve - Private - Main Hall - Whole	Per Use	Taxable	152.30	154.95	2.65	1.7%	Discretionary
Harcourt Recreation Reserve - Private - Meeting room/kitchen for parties	Per Use	Taxable	40.60	41.30	0.70	1.7%	Discretionary
Harcourt Recreation Reserve user charges	Per Use	Taxable	1.10	1.10	0.00	0.0%	Discretionary
Open Space contributions	Per Development	Non-Taxable	1.00	1.00	0.00	0.0%	Statutory
Swimming Pool - Adult	Per Adult	Taxable	5.00	5.10	0.10	2.0%	Discretionary
Swimming Pool - Adult - concession card holder	Per Adult	Taxable	4.00	4.05	0.05	1.3%	Discretionary
Swimming Pool - Child Season Ticket (Child < 2 free when accompanied by a paying adult)	Per Ticket	Taxable	48.50	49.35	0.85	1.8%	Discretionary
Swimming Pool - Child Ticket (Child < 2 free when accompanied by a paying adult)	Per Child	Taxable	3.50	3.55	0.05	1.4%	Discretionary
Swimming Pool - Family season ticket - concession card (2 adults and dependent children < 16 years o	Per Ticket	Taxable	133.50	135.85	2.35	1.8%	Discretionary
Swimming Pool - Family season ticket (2 adults and dependent children < 16 years of age)	Per Ticket	Taxable	158.50	161.25	2.75	1.7%	Discretionary
Swimming Pool - Family Ticket (2 adults and dependent children < 16 years of age)	Per Day	Taxable	13.30	13.55	0.25	1.9%	Discretionary
Swimming Pool - School Entry per Child	Per Child	Taxable	2.00	2.00	0.00	0.0%	Discretionary
Swimming Pool - Single season ticket	Per Ticket	Taxable	71.70	72.95	1.25	1.7%	Discretionary
Swimming Pool - Single season ticket - concession card	Per Ticket	Taxable	58.50	59.50	1.00	1.7%	Discretionary
<b>Building and Property - Facilities</b>							
Property Rentals - Not for Profit; Volunteer and Community Service Groups (p.a.)	Per Year	Taxable	154.00	156.70	2.70	1.8%	Discretionary
<b>People and Culture</b>							
<b>Governance</b>							
Fines - Council Election	Per Fine	Non-Taxable	267.00	267.00	0.00	0.0%	Statutory
Freedom of information (FOI)	Per Request	Non-Taxable	30.10	30.10	0.00	0.0%	Statutory
<b>Risk Management</b>							
Permit Insurance - Public Liability Insurance - (per permit)	Per Permit	Non-Taxable	25.00	25.45	0.45	1.8%	Discretionary
Venue hire - Public Liability Insurance - per annum, per venue, max 52 visits (per venue)	Per Annum, Per Venue	Taxable	21.00	21.35	0.35	1.7%	Discretionary