

# BUDGET

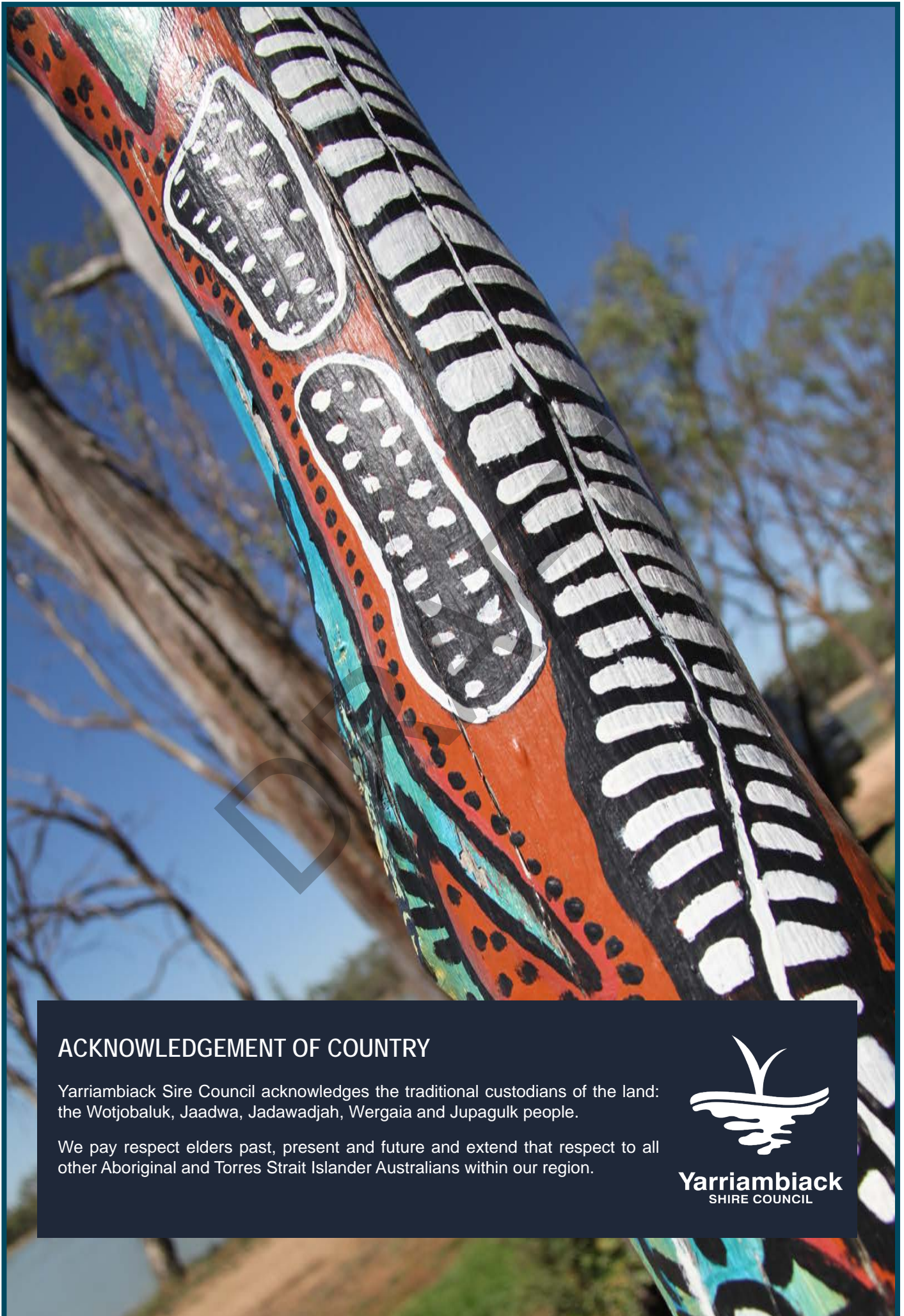
## 2023-24

YARRIAMBIACK SHIRE COUNCIL



**Yarriambiack**  
SHIRE COUNCIL





## ACKNOWLEDGEMENT OF COUNTRY

Yarriambiack Shire Council acknowledges the traditional custodians of the land: the Wotjobaluk, Jaadwa, Jadawadjah, Wergaia and Jupagulk people.

We pay respect elders past, present and future and extend that respect to all other Aboriginal and Torres Strait Islander Australians within our region.



**Yarriambiack**  
SHIRE COUNCIL

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## Our Team



Tammy Smith  
CEO



Cr Kylie Zanker  
Mayor

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# MAYOR'S INTRODUCTION

The Councillors and I are pleased to release the proposed Budget for 2023-24 to the Community for comment and public submissions. This is the third budget that supports the strategic objectives outlined in the Council Plan 2021-2025.

Our budget document outlines the four strategic objectives, along with the program initiatives and activities that align with each priority.

We are proud supporters of our communities, and where we can, we endeavour to provide financial and in-kind support to increase the overall social, health and wellbeing outcomes of our residents.

This budget has an estimated revenue of \$32.7million, with 51% of our funding being derived from grants. This places an increased pressure on Council to source grants for road and associated infrastructure upgrades and community projects and initiatives.

We have allocated 57% of our Capital Works budget to roads and associated infrastructure being our largest asset base, with a further 30% to building and associated improvements, 12% to plant and equipment and 1% to recreation assets.

We partner with communities and volunteer organisations by providing a funding allocation to swimming pools, progress associations (or their equivalent), recreation reserves, halls and weir pools. We value the contribution the organisations and associated assets play in making our communities a more liveable and inclusive Shire.

The rate cap for the 2023-24 budget is 3.5%, with Council agreeing to maintain the differential farm rate at 62.5% of the General Rate.

The valuation impact on properties that informs the annual rates charge has seen an average increase of 22% for residential properties, 10% for commercial properties and 29% for farming properties.

Overall, with the differential rate being maintained, the combined rates derived from residential will decrease by 1%, commercial will decrease by 11% and farming will increase by 5%. We have available an informative video on our website that outlines how rates are calculated if you would like to expand your knowledge in this area.

We have been conscious of the current financial and economic environment we are operating in, and this budget reflects a conservative approach with the key theme and focus being "finish what we started". We have taken into consideration the rising cost of raw materials, lack of available skilled trades people and decreased funding opportunities, when considering our projects and programs for the next financial year.

Council will continue to focus on the identification of sustainable cost reductions to protect existing service levels. This is being supported by analysing existing services to ensure, where possible, they are cost neutral to the operations of Council. This enables us to redirect funds to capital improvements and priority community projects.

We will also explore new approaches for providing services to our community in a tighter fiscal environment and ensure that we engage with you on any planned changes.

The proposed budget was developed through a rigorous process of consultation and review and Council endorses it as financially responsible. I encourage you to read the remainder of this document, in conjunction with the Council Plan 2021-2025 and I look forward to receiving your submission.



Cr Kylie Zanker

Mayor

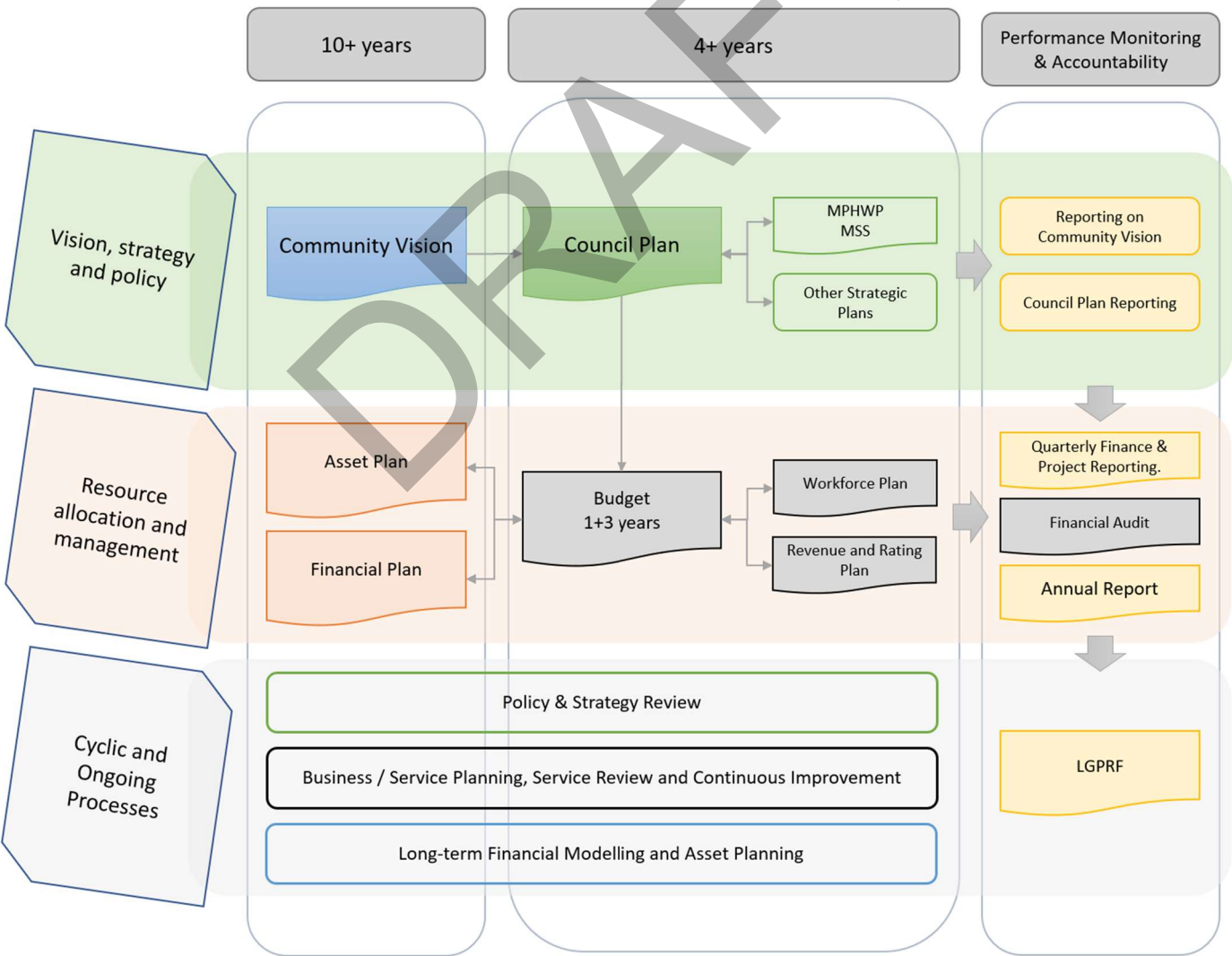


# 1. LINK TO THE INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK

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, Skills, Industry 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.



**"A connected  
rural  
community  
who values its  
land and  
community  
wellbeing"**

## **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 councils adopted Community Engagement Policy and Public Transparency Policy.

## **1.2 OUR PURPOSE**

### *Our Vision*

A connected rural community who values its land and community wellbeing.

### *Our Mission*

Through strong leadership, transparency and strategic planning Councillors and Staff in partnership with the community will achieve our vision.

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We are responsible for passing on a shire that meets the needs of generations beyond our own. Therefore, our work to create the Yarriambiack of the future is guided by the following values:

### **ICARE Values:**

#### ***Integrity***

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

#### ***Community Focus***

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

#### ***Accountability***

- We are careful, conscientious and diligent;
- Use public resources economically and efficiently;
- Investigate matters thoroughly and objectively;

#### ***Respect***

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

#### ***Excellence***

- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

## **1.3 STRATEGIC OBJECTIVES**

Council delivers activities and initiatives under 100 major service categories. Each contributes to the achievement of one of the 4 Strategic Objectives as set out in the Council Plan for the 2021-2025 years. The following is a list of the 4 Strategic Objectives as described in the Council Plan.

- A vibrant and diversified economy
- A healthy and inclusive community
- A robust and thriving environment
- A council who serves its community

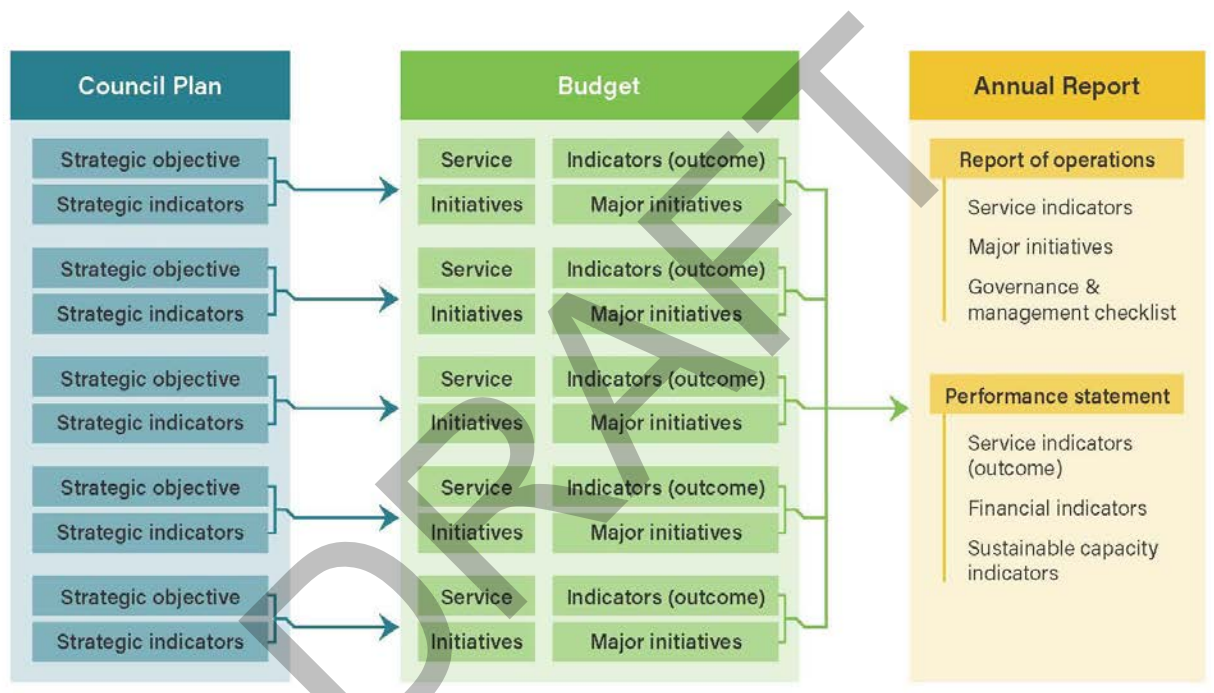


## 2. SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Performance indicators address the strategic objectives and are outlined on the following pages relating the objectives to the services and initiatives.



## 2.1 A VIBRANT AND DIVERSIFIED ECONOMY

### SERVICES

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Exp Rev <b>NET</b>	1,551 (912) <b>639</b>	1,398 (370) <b>1,028</b>	2,880 (292) <b>2,588</b>
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp Rev <b>NET</b>	138 (78) <b>60</b>	76 (66) <b>10</b>	162 (99) <b>63</b>
Public Halls	This service provides contributions towards insurance for public halls.	Exp Rev <b>NET</b>	441 (480) <b>(39)</b>	65 - <b>65</b>	104 - <b>104</b>
Other Heritage and Culture	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Exp Rev <b>NET</b>	69 (3) <b>66</b>	26 (2) <b>24</b>	55 (2) <b>53</b>
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp Rev <b>NET</b>	6,303 (1,720) <b>4,583</b>	9,739 (5,875) <b>3,864</b>	9,738 (5,745) <b>3,993</b>
Tourism and Area Promotion	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Exp Rev <b>NET</b>	819 (1,843) <b>(1,024)</b>	1036 (257) <b>779</b>	694 (413) <b>281</b>
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp Rev <b>NET</b>	178 - <b>178</b>	127 - <b>127</b>	200 - <b>200</b>
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp Rev <b>NET</b>	1,768 (285) <b>1,483</b>	1,528 (84) <b>1,444</b>	2,138 (340) <b>1,798</b>

### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Target
Roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	39	38	42
Statutory planning	Percentage of planning application decisions subject to review by VCAT that were not set aside	0	0	0

## INITIATIVES

SERVICE AREA	INITIATIVES	COST
Community and Economic Development	Amendment to Planning Scheme	\$30,000
	Flood Amendment Study Warracknabeal - Part 2	\$50,000
	Building Enforcement and Demolition Activities	\$200,000
	Economic Development Activities	\$50,000
	Progress Association Annual Contributions	\$17,500
	SHARE Community Grants	\$60,000
	Community Grants and Project Workshops	\$5,000
	Community Engagement Activities	\$20,000
Saleyards	Improvements to Warracknabeal Regional Livestock Exchange	\$10,000
Public Halls	Annual Contribution	\$43,000
Roads, Streets and Footpaths	Bridges & Culvert Inspections	\$50,000
Tourism and Area Promotion	Minyip Cabins Development	\$325,000
	Wagon Shed - Woomelang	\$30,000
	Rupanyup Silo Art Contribution	\$15,000
	Town Entrance Signs	\$15,000
	Tourism Marketing Activities	\$20,000
Passive Recreation	Annual Playground inspections	\$25,000

## 2.2 A HEALTHY AND INCLUSIVE COMMUNITY SERVICES

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp Rev <b>NET</b>	1,948 (2,301) <b>(353)</b>	1,839 (1,715) <b>124</b>	2,715 (830) <b>1,885</b>
Aged & Disability Services	This service provides a range of home and community care services for the aged and disabled, including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizens. Council will not be providing the CHSP service beyond 2022/23.	Exp Rev <b>NET</b>	1,436 (1,257) <b>179</b>	735 (3,145) <b>(2,410)</b>	218 (97) <b>121</b>
Library Services	This service is the provision of mobile and static library services throughout the Shire.	Exp Rev <b>NET</b>	274 (157) <b>117</b>	722 (207) <b>515</b>	394 (126) <b>268</b>

### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Target
Maternal and Child Health	Percentage of children enrolled who participate in the MCH service.	86%	80%	90%
Maternal and Child Health	Percentage of Aboriginal children enrolled who participate in the MCH service.	90%	73%	85%
Libraries	Active library borrowers in municipality	8%	5%	10%
Food Safety	Percentage of critical and major non compliance notifications that are followed up by Council.	0%	0%	0%

### INITIATIVES

SERVICE AREA	INITIATIVES	COST
Health and Education	Youth Strategy	\$40,000
Aged & Disability Services	Additional Regional Assessment Hours to assist with transition of CHSP & Client support	\$40,000
	Repairs to Warracknabeal Senior Citizens Building	\$15,000
Library Services	Words on Wheels & Library Activities	\$20,000



## 2.3 A ROBUST AND THRIVING ENVIRONMENT SERVICES

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs and amenities.	Exp	2112	316	874
		Rev	(2,976)	(160)	(77)
		NET	864	156	797
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	370	373	418
		Rev	(13)	(20)	(36)
		NET	357	353	382
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	898	1,113	1,068
		Rev	-	-	-
		NET	898	1,113	1,068
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	248	248	303
		Rev	(154)	(24)	(60)
		NET	94	224	243
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	1,653	1,829	2,279
		Rev	(1,470)	(1,646)	(279)
		NET	183	183	2,000

### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Target
Animal Management	Animal management prosecutions	100%	0%	0%
Aquatic Facilities	Utilisation of aquatic facilities	0.49	0.48	0.52
Waste collection	Kerbside collection waste diverted from landfill	21%	16%	25%

### INITIATIVES

SERVICE AREA	INITIATIVES	COST
Active Recreation	Annual Contributions to Recreation Reserves Master Plans	\$183,500
	Rupanyup, Brim and Beulah Recreation Reserves	\$190,000
Swimming Areas and Beaches	Annual Contributions - Weir Pools	\$38,000
	Cleaning of Yarriambiack Creek at Warracknabeal	\$20,000
	Annual Contributions to Swimming Pools	\$259,000
Law, Order and Public Safety	Local Law Review and update	\$20,000
	Pigeon Control Program	\$9,000
Waste Management and Environment	Waste Resource, Environment and Climate Change Strategy	\$120,000
	Community Recycling Hubs	n/a
	Tree Management and Assessment	\$240,000
	Green Waste Mulching	\$100,000

## 2.4 A COUNCIL WHO SERVES ITS COMMUNITY SERVICES

Service Area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Exp Rev NET	1,185 (29) 1,156	2,185 (30) 2,155	2,389 (116) 2,273
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	Exp Rev NET	842 - 842	1,366 (797) 569	1,272 (200) 1,072
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Exp Rev NET	1,506 (128) 1,378	598 (21) 577	968 (16) 952
Engineering, Design and Asset Management	This area includes costs associated with the management of council assets including design, engineering and maintenance costs.	Exp Rev NET	2,181 (125) 2,056	617 (6) 611	1,558 - 1,558
Accounting and Finance	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	Exp Rev NET	841 (62) 779	832 (80) (752)	1,007 (213) 794

### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Target
Governance	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	62	57	65

## INITIATIVES

SERVICE AREA	INITIATIVES	COST
Accounting and Finance	Debt collectors to manage payment arrangements for outstanding rate debts due to legislation changes	\$12,400
Councillors, Chief Executive and Executive Team	Councillor Training and Development	\$20,000
	Internal Audits	\$31,250
	Staff Training and Development	\$164,000
Information Services	Rural Councils Transformation Project - Round 2	\$200,000

# SERVICE PERFORMANCE OUTCOME INDICATORS

Service	Indicator	Performance Measure	Computation
<b>Governance</b>	Consultation and engagement	<b>Satisfaction with community consultation and engagement.</b> (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
<b>Statutory Planning</b>	Service standard	<b>Planning applications decided within required timeframes</b> (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
<b>Roads</b>	Condition	<b>Sealed local roads below the intervention level</b> (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
<b>Libraries</b>	Participation	<b>Library membership</b> (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
<b>Waste Management</b>	Waste diversion	<b>Kerbside collection waste diverted from landfill.</b> (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
<b>Aquatic Facilities</b>	Utilisation	<b>Utilisation of aquatic facilities.</b> (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
<b>Animal Management</b>	Health and safety	<b>Animal management prosecutions.</b> (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
<b>Food Safety</b>	Health and safety	<b>Critical and major non-compliance outcome notifications.</b> (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
<b>Maternal and Child Health</b>	Participation	<b>Participation in the MCH service.</b> (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
	Participation	<b>Participation in the MCH service by Aboriginal children.</b> (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



## 2.6 PERFORMANCE STATEMENT

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2021/22 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## 2.7 RECONCILIATION WITH BUDGETED OPERATING RESULT

	<i>Net Cost \$'000</i>	<i>Expenditure \$'000</i>	<i>Revenue \$'000</i>
A vibrant and diversified economy	9,081	15,971	(6,890)
A healthy and inclusive community	2,274	3,327	(1,053)
A robust and thriving environment	4,490	4,942	(452)
A Council who serves its community	6,649	7,194	(545)
<b>Total services and initiatives</b>	<b>22,494</b>	<b>31,434</b>	<b>(8,939)</b>
<b>Deficit before funding sources</b>	<b>22,494</b>		
<b><u>Funding sources:</u></b>			
Rates & charges	14,432		
Victorian Grants Commission	6,393		
<b>Total funding sources</b>	<b>20,825</b>		
<b>Operating Surplus / (Deficit) for the year</b>	<b>1,670</b>		

## 3. FINANCIAL STATEMENTS

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

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

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

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# COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2027

	Note	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	13,308	14,432	14,793	15,163	15,542
Statutory fees and fines	4.1.2	115	158	162	166	170
User fees	4.1.3	957	680	695	712	730
Grants Commonwealth - operating	4.1.4	2,511	6,487	6,649	6,815	6,986
Grants Commonwealth - capital	4.1.4	3,701	5,065	1,300	1,333	1,366
Grants Victoria - operating	4.1.4	4,104	2,646	2,712	2,780	2,849
Grants Victoria - capital	4.1.4	1,278	2,800	-	-	-
Contributions - monetary	4.1.5	522	89	91	94	96
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(205)	(40)	(41)	(42)	(43)
Other Income	4.1.6	477	408	418	429	439
<b>Total income / revenue</b>		<b>26,768</b>	<b>32,725</b>	<b>26,780</b>	<b>27,449</b>	<b>28,135</b>
<b>Expenses</b>						
Employee costs	4.1.7	11,678	12,677	13,057	13,449	13,852
Materials and services	4.1.8	7,724	9,905	6,500	6,000	6,271
Depreciation	4.1.9	5,669	5,861	6,041	6,227	6,418
Amortisation - right of use assets	4.1.10	150	150	150	150	150
Bad and doubtful debts - allowance for impairment losses		1	4	4	4	4
Borrowing costs		-	20	21	21	22
Contributions and Donations	4.1.11	612	599	617	635	655
Other expenses	4.1.12	2,156	1,839	1,500	1,406	1,448
<b>Total expenses</b>		<b>27,990</b>	<b>31,055</b>	<b>27,890</b>	<b>27,893</b>	<b>28,820</b>
<b>Surplus/(deficit) for the year</b>		<b>(1,222)</b>	<b>1,670</b>	<b>(1,110)</b>	<b>(444)</b>	<b>(685)</b>
<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)		2,000	1,000	1,000	1,000	1,000
<b>Total other comprehensive income</b>		<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total comprehensive result</b>		<b>778</b>	<b>2,670</b>	<b>(110)</b>	<b>556</b>	<b>315</b>



# BALANCE SHEET

For the four years ending 30 June 2027

	Note	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
Cash and cash equivalents		6,783	4,360	2,878	1,859	847
Trade and other receivables		1,711	1,500	1,458	1,502	1,547
Other financial assets		142	150	155	159	164
Inventories		509	450	464	477	492
Prepayments		126	150	155	159	164
Non-current assets classified as held for sale		15	-	-	-	-
<b>Total current assets</b>	4.2.1	<b>9,287</b>	<b>6,610</b>	<b>5,109</b>	<b>4,157</b>	<b>3,213</b>
<b>Non-current assets</b>						
Investments in associates, joint arrangement and subsidiaries		387	350	361	371	382
Property, infrastructure, plant & equipment		147,618	156,665	157,951	159,051	159,960
Right-of-use assets	4.2.4	572	500	475	450	425
<b>Total non-current assets</b>	4.2.1	<b>148,578</b>	<b>157,515</b>	<b>158,787</b>	<b>159,873</b>	<b>160,768</b>
<b>Total assets</b>		<b>157,865</b>	<b>164,125</b>	<b>163,895</b>	<b>164,030</b>	<b>163,981</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,026	4,840	4,601	4,156	3,716
Trust funds and deposits		209	299	250	200	200
Provisions		3,232	3,345	3,591	3,699	3,810
Interest-bearing liabilities	4.2.3	-	50	50	50	50
Lease liabilities	4.2.4	336	380	336	336	336
<b>Total current liabilities</b>	4.2.2	<b>5,803</b>	<b>8,914</b>	<b>8,828</b>	<b>8,441</b>	<b>8,112</b>
<b>Non-current liabilities</b>						
Provisions		471	500	515	530	546
Interest-bearing liabilities	4.2.3	-	450	400	350	300
Lease liabilities	4.2.4	264	264	264	264	264
<b>Total non-current liabilities</b>	4.2.2	<b>735</b>	<b>1,214</b>	<b>1,179</b>	<b>1,144</b>	<b>1,110</b>
<b>Total liabilities</b>		<b>6,538</b>	<b>10,128</b>	<b>10,007</b>	<b>9,586</b>	<b>9,222</b>
<b>Net assets</b>		<b>151,327</b>	<b>153,998</b>	<b>153,888</b>	<b>154,444</b>	<b>154,759</b>
<b>Equity</b>						
Accumulated surplus		83,977	85,647	84,536	84,092	83,407
Reserves		67,350	68,351	69,352	70,352	71,352
<b>Total equity</b>		<b>151,327</b>	<b>153,998</b>	<b>153,888</b>	<b>154,444</b>	<b>154,759</b>

# STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2027

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		150,549	85,198	65,336	15
Surplus/(deficit) for the year		(1,222)	(1,222)	-	-
Net asset revaluation increment/(decrement)		2,000	-	2,000	-
<b>Balance at end of the financial year</b>		<b>151,327</b>	<b>83,976</b>	<b>67,336</b>	<b>15</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		151,327	83,976	67,336	15
Surplus/(deficit) for the year		1,670	1,670	-	-
Net asset revaluation increment/(decrement)		1,000	-	1,000	-
<b>Balance at end of the financial year</b>	4.3.2	<b>153,998</b>	<b>85,647</b>	<b>68,336</b>	<b>15</b>
<b>2025</b>					
Balance at beginning of the financial year		153,998	85,647	68,336	15
Surplus/(deficit) for the year		(1,110)	(1,110)	-	-
Net asset revaluation increment/(decrement)		1,000	-	1,000	-
<b>Balance at end of the financial year</b>		<b>153,888</b>	<b>84,536</b>	<b>69,336</b>	<b>15</b>
<b>2026</b>					
Balance at beginning of the financial year		153,888	84,536	69,336	15
Surplus/(deficit) for the year		(444)	(444)	-	-
Net asset revaluation increment/(decrement)		1,000	-	1,000	-
<b>Balance at end of the financial year</b>		<b>154,444</b>	<b>84,092</b>	<b>70,336</b>	<b>15</b>
<b>2027</b>					
Balance at beginning of the financial year		154,444	84,092	70,336	15
Surplus/(deficit) for the year		(685)	(685)	-	-
Net asset revaluation increment/(decrement)		1,000	-	1,000	-
<b>Balance at end of the financial year</b>		<b>154,759</b>	<b>83,407</b>	<b>71,336</b>	<b>15</b>

# STATEMENT OF CASH FLOWS

For the four years ending 30 June 2027

	Note	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		12,808	14,220	13,536	13,571	13,971
Statutory fees and fines		115	158	162	166	170
User fees		957	680	695	712	730
Grants - operating		6,459	9,133	9,361	9,595	9,835
Grants - capital		4,479	7,865	1,300	1,333	1,366
Contributions - monetary		522	97	91	94	96
Interest received		210	167	172	177	183
Trust funds and deposits taken		100	44	-	-	-
Other receipts		789	286	337	345	353
Net GST refund / payment		1,450	1,659	1,594	1,537	1,570
Employee costs		(11,878)	(12,192)	(13,057)	(13,449)	(13,852)
Materials and services		(10,724)	(10,096)	(6,500)	(6,000)	(6,271)
Other payments		(3,768)	(2,617)	(2,117)	(2,041)	(2,103)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>1,519</b>	<b>9,404</b>	<b>5,575</b>	<b>6,039</b>	<b>6,047</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(12,094)	(12,598)	(7,327)	(7,327)	(7,327)
Proceeds from sale of property, infrastructure, plant and equipment		340	340	340	340	340
Proceeds from sale of investments		15	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(11,739)</b>	<b>(12,258)</b>	<b>(6,987)</b>	<b>(6,987)</b>	<b>(6,987)</b>
<b>Cash flows from financing activities</b>						
Finance costs		-	(20)	(21)	(21)	(22)
Proceeds from borrowings		-	500	-	-	-
Repayment of borrowings		-	(50)	(50)	(50)	(50)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>-</b>	<b>430</b>	<b>(71)</b>	<b>(71)</b>	<b>(72)</b>
Net increase/(decrease) in cash & cash equivalents		(10,220)	(2,423)	(1,483)	(1,019)	(1,012)
Cash and cash equivalents at the beginning of the financial year		17,003	6,783	4,360	2,878	1,858
<b>Cash and cash equivalents at the end of the financial year</b>		<b>6,783</b>	<b>4,360</b>	<b>2,878</b>	<b>1,858</b>	<b>847</b>



# STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2027

	Note	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land		118	68	-	-	-
<b>Total land</b>		118	68	-	-	-
<b>Buildings</b>						
Buildings		268	5,662	500	500	500
Heritage buildings		64	-	50	50	50
<b>Total buildings</b>		332	5,662	550	550	550
<b>Total property</b>		450	5,730	550	550	550
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,175	1,796	1,200	1,200	1,200
Fixtures, fittings and furniture		7	22	20	20	20
Computers and telecommunications		4	130	130	130	130
Library books		27	27	27	27	27
<b>Total plant and equipment</b>		1,213	1,975	1,377	1,377	1,377
<b>Infrastructure</b>						
Roads		6,852	5,350	4,500	4,500	4,500
Bridges		-	100	100	100	100
Footpaths		248	402	200	200	200
Kerb & channel		278	390	200	200	200
Drainage		50	542	100	100	100
Recreational, leisure and community facilities		328	174	100	100	100
Waste management		95	-	-	-	-
Parks, open space and streetscapes		34	-	50	50	50
Aerodromes		-	-	50	50	50
Other infrastructure		46	245	100	100	100
<b>Total infrastructure</b>		7,931	7,203	5,400	5,400	5,400
<b>Total capital works expenditure</b>	4.5.1	9,594	14,908	7,327	7,327	7,327
<i>Represented by:</i>						
New asset expenditure		1,460	5,346	1,427	1,427	1,427
Asset renewal expenditure		7,760	7,581	5,500	5,500	5,500
Asset upgrade expenditure		374	1,981	400	400	400
<b>Total capital works expenditure</b>	4.5.1	9,594	14,908	7,327	7,327	7,327
<b>Funding sources represented by:</b>						
Grants		4,979	7,774	1,300	1,333	1,366
Contributions		522	536	91	94	96
Council cash		4,093	6,098	5,936	5,901	5,865
Borrowings		-	500	-	-	-
<b>Total capital works expenditure</b>	4.5.1	9,594	14,908	7,327	7,327	7,327

# STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2027

	Note	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Staff expenditure</b>						
Employee costs - operating		11,678	12,773	13,156	13,551	13,957
Employee costs - capital		1,500	1,021	880	907	934
<b>Total staff expenditure</b>		<b>13,178</b>	<b>13,794</b>	<b>14,036</b>	<b>14,458</b>	<b>14,891</b>
<b>Staff numbers</b>						
		FTE	FTE	FTE	FTE	FTE
Employees		124	124	123	123	123
<b>Total staff numbers</b>		<b>124</b>	<b>124</b>	<b>123</b>	<b>123</b>	<b>123</b>

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

DEPARTMENT	Budget 2023/24	Permanent Full Time	Permanent Part Time	Casual
Community Services	2,132	899	1,233	-
Corporate Services	888	828	60	-
Economic Development	804	409	395	-
Engineering	7,121	6,955	166	-
Governance	1,373	1,215	158	-
Recreation, Culture and Leisure	212	143	69	-
Regulatory Services	842	785	57	-
Waste and Environment	422	422	-	-
<b>Total permanent staff expenditure</b>	<b>13,794</b>	<b>11,656</b>	<b>2,138</b>	<b>-</b>
Capitalised labour costs	1,117			
<b>Total expenditure</b>	<b>12,677</b>			

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

DEPARTMENT	Budget 2023/24 \$'000	Permanent Full Time \$'000	Permanent Part Time \$'000	Casual \$'000
Community Services	18	6	12	-
Corporate Services	7	7	0	-
Economic Development	7	3	4	-
Engineering	71	69	2	-
Governance	9	8	1	-
Recreation, Culture and Leisure	2	1	1	-
Regulatory Services	6	6	0	-
Waste and Environment	4	4	-	-
<b>Total staff</b>	<b>124</b>	<b>104</b>	<b>20</b>	<b>-</b>

# SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2027

BUDGET REPORT 2023-24

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Community Services</b>				
Permanent - Full time	899	734	756	779
Women	713	734	756	779
Men	186	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,233	1,270	1,308	1,347
Women	1,233	1,270	1,308	1,347
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Community Services</b>	<b>2,132</b>	<b>2,004</b>	<b>2,065</b>	<b>2,126</b>
<b>Corporate Services</b>				
Permanent - Full time	828	853	878	905
Women	704	725	747	769
Men	124	128	132	135
Persons of self-described gender	0	0	0	0
Permanent - Part time	60	62	64	66
Women	60	62	64	66
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Corporate Services</b>	<b>888</b>	<b>915</b>	<b>942</b>	<b>970</b>
<b>Economic Development</b>				
Permanent - Full time	409	421	434	447
Women	181	186	192	198
Men	228	235	242	249
Persons of self-described gender	0	0	0	0
Permanent - Part time	395	407	419	432
Women	309	318	328	338
Men	86	89	91	94
Persons of self-described gender	0	0	0	0
<b>Total Economic Development</b>	<b>804</b>	<b>828</b>	<b>853</b>	<b>879</b>
<b>Engineering</b>				
Permanent - Full time	6,955	7,164	7,379	7,600
Women	325	335	345	355
Men	6,630	6,829	7,034	7,245
Persons of self-described gender	0	0	0	0
Permanent - Part time	166	171	176	181
Women	0	0	0	0
Men	166	171	176	181
Persons of self-described gender	0	0	0	0
<b>Total Engineering</b>	<b>7,121</b>	<b>7,335</b>	<b>7,555</b>	<b>7,781</b>

# SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Governance</b>				
Permanent - Full time	1,215	1,251	1,289	1,328
Women	759	782	805	829
Men	456	470	484	498
Persons of self-described gender	0	0	0	0
Permanent - Part time	158	163	168	173
Women	158	163	168	173
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Community Services</b>	<b>1,373</b>	<b>1,414</b>	<b>1,457</b>	<b>1,500</b>
<b>Recreation, Culture and Leisure Services</b>				
Permanent - Full time	143	147	152	156
Women	143	147	152	156
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	69	71	73	75
Women	12	12	13	13
Men	57	59	60	62
Persons of self-described gender	0	0	0	0
<b>Total Corporate Services</b>	<b>212</b>	<b>218</b>	<b>225</b>	<b>232</b>
<b>Regulatory Services</b>				
Permanent - Full time	785	809	833	858
Women	0	0	0	0
Men	785	809	833	858
Persons of self-described gender	0	0	0	0
Permanent - Part time	57	59	60	62
Women	57	59	60	62
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Economic Development</b>	<b>842</b>	<b>867</b>	<b>893</b>	<b>920</b>
<b>Waste and Environment</b>				
Permanent - Full time	422	435	448	461
Women	138	142	146	151
Men	284	293	301	310
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Engineering</b>	<b>422</b>	<b>435</b>	<b>448</b>	<b>461</b>
Capitalised labour	1,117	880	907	934
<b>Total Staff</b>	<b>13,794</b>	<b>14,016</b>	<b>14,437</b>	<b>14,870</b>



# SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2027

BUDGET REPORT 2023-24

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Community Services</b>				
Permanent - Full time	6.0	5.0	5.0	5.0
Women	5.0	5.0	5.0	5.0
Men	1.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	11.6	11.6	11.6	11.6
Women	11.6	11.6	11.6	11.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Services</b>	<b>17.6</b>	<b>16.6</b>	<b>16.6</b>	<b>16.6</b>
<b>Corporate Services</b>				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	6.0	6.0	6.0	6.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.4	0.4	0.4	0.4
Women	0.4	0.4	0.4	0.4
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate Services</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>
<b>Economic Development</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	1.0	1.0	1.0	1.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	3.9	3.9	3.9	3.9
Women	2.9	2.9	2.9	2.9
Men	0.9	0.9	0.9	0.9
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development</b>	<b>6.9</b>	<b>6.9</b>	<b>6.9</b>	<b>6.9</b>
<b>Engineering</b>				
Permanent - Full time	69.0	69.0	69.0	69.0
Women	3.0	3.0	3.0	3.0
Men	66.0	66.0	66.0	66.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.6	1.6	1.6	1.6
Women	0.0	0.0	0.0	0.0
Men	1.6	1.6	1.6	1.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Engineering</b>	<b>70.6</b>	<b>70.6</b>	<b>70.6</b>	<b>70.6</b>

# SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2027

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Governance</b>				
Permanent - Full time	8.0	8.0	8.0	8.0
Women	5.0	5.0	5.0	5.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.4	1.4	1.4	1.4
Women	1.4	1.4	1.4	1.4
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Community Services</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>
<b>Recreation, Culture and Leisure Services</b>				
Permanent - Full time	1.0	1.0	1.0	1.0
Women	1.0	1.0	1.0	1.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.7	0.7	0.7	0.7
Women	0.1	0.1	0.1	0.1
Men	0.6	0.6	0.6	0.6
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Corporate Services</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>
<b>Regulatory Services</b>				
Permanent - Full time	6.0	6.0	6.0	6.0
Women	0.0	0.0	0.0	0.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.4	0.4	0.4	0.4
Women	0.4	0.4	0.4	0.4
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Economic Development</b>	<b>6.4</b>	<b>6.4</b>	<b>6.4</b>	<b>6.4</b>
<b>Waste and Environment</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	1.0	1.0	1.0	1.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Engineering</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total staff expenditure</b>	<b>124</b>	<b>123</b>	<b>123</b>	<b>123</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 2023/24 the FGRS cap has been set at 3.50%. 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 general rate and the municipal charge will increase by 3.50% in line with the rate cap.

This will raise total rates and charges for 2023/24 to \$14.432m

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

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
General rates*	11,538	11,942	404	3.50%
Municipal charge*	398	412	15	3.66%
Waste management charge	1,279	1,677	399	31.18%
Payment in lieu of rates	94	400	306	325.57%
<b>Total rates and charges</b>	<b>13,308</b>	<b>14,432</b>	<b>1,123</b>	<b>8.44%</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	2022/23 cents/\$CIV	2023/24 cents/\$CIV	Change %
General rate for rateable residential properties	0.003872	0.003141	(18.88%)
General rate for rateable commercial properties	0.003872	0.003141	(18.88%)
General rate for rateable farm properties	0.002420	0.001963	(18.88%)

- 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	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Residential	1,761	1,739	(21)	(1.22%)
Commercial	278	250	(28)	(9.98%)
Rural	9,500	9,953	453	4.77%
<b>Total amount to be raised by general rates</b>	<b>11,538</b>	<b>11,942</b>	<b>404</b>	<b>3.50%</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	2022/23 No	2023/24 No	Variance No.	Change %
Residential	3,423	3,437	14	0.41%
Commercial	453	453	-	0.00%
Rural	3,135	3,147	12	0.38%
<b>Total number of assessments</b>	<b>7,011</b>	<b>7,037</b>	<b>26</b>	<b>0.37%</b>

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

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Residential	454,781	553,740	98,959	21.76%
Commercial	72,394	79,595	7,201	9.95%
Rural	3,925,541	5,070,395	1,144,854	29.16%
<b>Total value of land</b>	<b>4,452,716</b>	<b>5,703,730</b>	<b>1,251,014</b>	<b>28.10%</b>

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

Type of Charge	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Municipal	79.06	81.83	2.77	3.50%

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

Type of Charge	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Municipal	398	412	15	3.66%



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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Variance \$	Change %
<i>Kerbside Collection</i>				
Residential - 80lt bin	146.96	<b>157.98</b>	11.02	7.50%
Residential - 120lt bin	204.02	<b>219.32</b>	15.30	7.50%
Residential - 240lt bin	397.09	<b>426.87</b>	29.78	7.50%
Other - 80lt bin	146.96	<b>157.98</b>	11.02	7.50%
Other - 120lt bin	204.02	<b>219.32</b>	15.30	7.50%
Other - 240lt bin	397.09	<b>426.87</b>	29.78	7.50%
<i>Recycling Collection</i>				
Residential	143.01	<b>153.74</b>	10.73	7.50%
Other	143.01	<b>153.74</b>	10.73	7.50%
<i>Glass Collection</i>				
Residential	-	<b>76.87</b>	<b>76.87</b>	<b>100.00%</b>

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

Type of Charge	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Kerbside Collection	834	<b>905</b>	70	8.45%
Recycling Collection	445	<b>535</b>	90	20.21%
Glass Collection	-	<b>238</b>	238	100.00%
<b>Total</b>	<b>1,279</b>	<b>1,677</b>	<b>399</b>	<b>31.18%</b>

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

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Rates and charges	11,538	<b>11,942</b>	404	3.50%
Municipal charge	398	<b>412</b>	15	3.66%
Kerbside collection	834	<b>905</b>	70	8.45%
Recycling collection	445	<b>773</b>	328	73.79%
Payment in lieu of rates	94	<b>400</b>	306	325.57%
<b>Total Rates and charges</b>	<b>13,308</b>	<b>14,432</b>	<b>1,123</b>	<b>8.44%</b>

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

Yarriambiack 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.

	2022/23	2023/24
Total Rates	\$11,736,593	\$11,940,751
Number of rateable properties	7,010	7,037
Base Average Rate	\$1,674.26	\$1,696.85
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$1,704	\$1,756
Maximum General Rates and Municipal Charges Revenue	\$11,941,983	\$12,358,677
Budgeted General Rates and Municipal Charges Revenue	\$11,940,751	\$12,354,300
Budgeted Supplementary Rates	\$-	\$-
Budgeted Total Rates and Municipal Charges Revenue	\$11,940,751	\$12,354,300

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

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

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

#### 4.1.1(n) Differential rates

##### *Rates to be levied*

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

- A general rate of 0.3141% (0.003141 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.1963% (0.001963 cents in the dollar of CIV) for all rateable farming properties.

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

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

##### *Residential and Commercial land*

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Yarriambiack Shire Council Planning Scheme.

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Yarriambiack Shire Council Planning Scheme.

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

### *Farm land*

Farm land is any rateable land:

- that is not less than 2 hectares in area; and
- 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
- that is used by a business -
  - that has a significant and substantial commercial purpose of character; and
  - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- 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 that it is operating.

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

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

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

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

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

## 4.1.2 STATUTORY FEES AND FINES

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Animal fees	36	36	(0)	(0.42%)
Building fees	62	75	12	19.99%
Town planning fees	31	35	3	11.06%
Other fees	(15)	12	27	(184.23%)
<b>Total statutory fees and fines</b>	<b>115</b>	<b>158</b>	<b>43</b>	<b>36.95%</b>

Most statutory fees and fines are levied in accordance with legislation and related to income collected through animal registrations, planning and building permits.

Statutory fees and finance revenue for 2023/24 are expected to increase by \$43,000 due mainly to expected increase in building permits and other fees and health fees.

## 4.1.3 USER FEES

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Aged and health services	115	-	(115)	(100.00%)
Meals on wheels	105	-	(105)	(100.00%)
Leisure centre and recreation	4	6	2	36.31%
Caravan parks	382	333	(49)	(12.76%)
Waste management	85	93	8	9.35%
Rents	85	76	(10)	(11.17%)
Livestock exchange	73	99	26	36.15%
Kindergartens	29	-	(29)	(100.00%)
Vic Roads	8	9	1	19.76%
Other	71	63	(8)	(11.05%)
<b>Total user fees</b>	<b>957</b>	<b>680</b>	<b>(277)</b>	<b>(28.96%)</b>

User fees related to the wide range of services Council provides across its extensive service delivery programs and includes caravan park fees, leisure centre user charges, livestock exchange selling fees, and waste management fees.

Council set fees based on market conditions and the costs associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees are expected to decrease by \$277,000 or 28.96%. This reduction is due predominately to Council making the decision to withdraw from providing the CHSP program which will mean a reduction in aged and health services and meals on wheels user fees.



#### 4.1.4 GRANTS

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

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,213	11,552	5,339	85.94%
State funded grants	5,382	5,446	64	1.19%
<b>Total grants received</b>	<b>11,594</b>	<b>16,998</b>	<b>5,403</b>	<b>46.60%</b>
<b>(A) OPERATING GRANTS</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	1,771	6,393	4,622	260.90%
General Home Care and Assessment	627	94	(533)	(85.02%)
Meals on Wheels	110	-	(110)	(100.00%)
Other	2	-	(2)	(100.00%)
<b>Total Recurrent - Commonwealth Government</b>	<b>2,511</b>	<b>6,487</b>	<b>3,976</b>	<b>158.30%</b>
<b>Recurrent - State Government</b>				
Aged care	17	-	(17)	(100.00%)
Kindergarten	1,285	1,461	176	13.67%
Libraries	132	126	(6)	(4.40%)
Maternal and child health	388	377	(11)	(2.86%)
Playgroup	49	60	11	22.95%
Sustainability	97	105	8	8.79%
Youth	36	36	0	0.00%
Community health	14	13	(1)	(7.14%)
Other	364	8	(356)	(97.80%)
<b>Total Recurrent - State Government</b>	<b>2,382</b>	<b>2,186</b>	<b>7,755</b>	<b>325.62%</b>
<b>Total Recurrent Grants</b>	<b>4,893</b>	<b>8,673</b>	<b>10,889</b>	<b>222.54%</b>
<b>Non-recurrent - State Government</b>				
Community health	5	-	(5)	(100.00%)
Tourism	148	80	(68)	(45.95%)
Economic Development	91	164	73	80.22%
Information Technology	750	200	(550)	(73.33%)
Flood Support	500	-	(500)	(100.00%)
Recreation	86	16	(70)	(81.40%)
Other	142	-	(142)	(100.00%)
<b>Total Non-recurrent - State Government</b>	<b>1,722</b>	<b>460</b>	<b>(1,262)</b>	<b>(73.29%)</b>
<b>Total Non-recurrent Grants</b>	<b>1,722</b>	<b>460</b>	<b>(1,262)</b>	<b>(73.29%)</b>
<b>TOTAL OPERATING GRANTS</b>	<b>6,615</b>	<b>9,133</b>	<b>2,518</b>	<b>38.06%</b>

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
<b>(B) CAPITAL GRANTS</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,320	1,300	(20)	(1.52%)
Local Roads and Community Infrastructure	2,381	2,684	303	12.71%
<b>Total Recurrent - Commonwealth Government</b>	<b>3,701</b>	<b>3,984</b>	<b>283</b>	<b>7.64%</b>
<b>Total Recurrent Grants</b>	<b>3,701</b>	<b>3,984</b>	<b>283</b>	<b>7.64%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Aerodrome	-	81	81	100.00%
Flood Support	-	1,000	1,000	100.00%
<b>Total Non-recurrent - Commonwealth Government</b>	<b>-</b>	<b>1,081</b>	<b>1,081</b>	<b>100.00%</b>
<b>Non-recurrent - State Government</b>				
Housing	-	2,800	2,800	100.00%
Kindergartens	400	-	(400)	(100.00%)
Libraries	578	-	(578)	(100.00%)
Other	300	-	(300)	(100.00%)
<b>Total Non-recurrent - State Government</b>	<b>1,278</b>	<b>2,800</b>	<b>1,522</b>	<b>119.09%</b>
<b>Total Non-recurrent Grants</b>	<b>1,278</b>	<b>3,881</b>	<b>2,603</b>	<b>203.68%</b>
<b>TOTAL CAPITAL GRANTS</b>	<b>4,979</b>	<b>7,865</b>	<b>2,886</b>	<b>57.95%</b>
<b>TOTAL GRANTS</b>	<b>11,594</b>	<b>16,998</b>	<b>5,403</b>	<b>46.60%</b>

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services for ratepayers. Overall, the level of operating grants has increased by \$2.518 million or 38.06%.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. Overall, the level of capital grants has increased by \$5.403 million or 46.60%.

#### 4.1.5 CONTRIBUTIONS

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Monetary	522	89	(434)	(83.06%)
<b>Total contributions</b>	<b>522</b>	<b>89</b>	<b>(434)</b>	<b>(83.06%)</b>

Contributions includes monies received from community groups for projects. This has decreased by \$434,000 as the number of community projects where a contribution is required have decreased.

#### 4.1.6 OTHER INCOME

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Interest	210	167	(43)	(20.51%)
Income protection reimbursements	53	109	56	104.28%
Leave transfer	40	-	(40)	(100.00%)
Workcover reimbursements	8	-	(8)	(100.00%)
Private use vehicle reimbursements	26	16	(10)	(37.56%)
Legal costs recovered	65	30	(35)	(54.25%)
Recycling	43	80	37	85.61%
Other	32	6	(26)	(81.36%)
<b>Total other income</b>	<b>477</b>	<b>408</b>	<b>(69)</b>	<b>(14.44%)</b>

Other income includes interest on rates and investments, recycling and legal costs recovered.

#### 4.1.7 EMPLOYEE COSTS

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Wages and salaries	9,504	10,951	1,447	15.23%
WorkCover	184	141	(43)	(23.15%)
Superannuation	1,030	962	(67)	(6.54%)
Councillor allowances	237	232	(5)	(2.21%)
Conferences & training	201	195	(5)	(2.50%)
Fringe benefits tax	39	16	(23)	(58.61%)
Travel	88	5	(82)	(93.83%)
Uniform & PPE	36	75	39	109.73%
Redundancies	355	96	(259)	(72.87%)
Other	6	3	(3)	(56.67%)
<b>Total employee costs</b>	<b>11,678</b>	<b>12,677</b>	<b>999</b>	<b>8.56%</b>

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, travel and conference and training.

Employee costs are forecast to increase by 9.38% or \$1.095 million compared to 2022/23. This increase relates to increased number in the number of permanent staff from labour hire, projected annual enterprise agreement increases and movement between levels within wage bands. Also includes a provision for redundancies at the end of 30 June 2023

#### 4.1.8 MATERIALS AND SERVICES

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Contractors	4,051	4,764	713	17.60%
Consultants	578	2,143	1,565	270.81%
Building maintenance	45	126	81	180.49%
Ground maintenance	23	25	2	8.83%
Cost of meals on wheels	170	-	(170)	(100.00%)
Equipment maintenance	483	517	33	6.93%
Information technology and equipment	403	447	44	10.97%
External plant hire	539	239	(300)	(55.65%)
Internal plant hire	(673)	(736)	(64)	9.46%
Fuel	903	984	81	8.98%
Materials	718	939	221	30.86%
Motor vehicles	83	90	7	9.00%
Telecommunications	113	83	(30)	(26.47%)
Utilities - Gas	4	6	2	47.18%
Utilities - Power	111	162	52	46.65%
Utilities - Water	65	102	37	57.27%
General maintenance	10	6	(4)	(39.27%)
Other	99	6	(92)	(93.52%)
<b>Total materials and services</b>	<b>7,724</b>	<b>9,905</b>	<b>2,181</b>	<b>28.23%</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 28.23% or \$2.181 million compared to 2022-23.

The increase in consultants includes the provision of building services, compiling master plans for recreation facilities, early years practitioners, youth strategy, planning amendments, and local laws review. Allowance has also been made for the use of consultants for architects and legal advice. Contractors have increased due to the use of contractors to continue doing flood restoration works in 2023/24.

#### 4.1.9 DEPRECIATION

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Property	546	405	(141)	(25.74%)
Plant & equipment	1,111	1,507	396	35.65%
Infrastructure	4,012	3,949	(63)	(1.58%)
<b>Total depreciation</b>	<b>5,669</b>	<b>5,861</b>	<b>192</b>	<b>3.39%</b>

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew council's assets to maintain agreed service levels. The increase of \$192,000 is due to the effect of assets related to the capital works program having a full year effect of depreciation.

#### 4.1.10 AMORTISATION - RIGHT OF USE ASSETS

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Right of use assets	150	150	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>0.00%</b>

#### 4.1.11 CONTRIBUTIONS AND DONATIONS

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Recreation Reserves	177	184	6	3.50%
Swimming Pools	253	259	6	2.46%
Economic Development	45	60	15	33.33%
Community Halls	41	43	1	3.50%
Community Groups	53	17	(36)	(67.13%)
Weir Pools	37	36	(1)	(1.94%)
Other	6	-	(6)	(100.00%)
<b>Total contributions and donations</b>	<b>612</b>	<b>599</b>	<b>(13)</b>	<b>(2.15%)</b>

All recreation reserves, swimming pools, community halls, progress associations and weir pools have received an annual increase in funding of 3.5% for the 2023/24 financial year. There is a slight decrease in contributions and donations from 2022/23 due to community project contributions being completed in 2022/23.

#### 4.1.12 OTHER EXPENSES

	2022/23 \$'000	2023/24 \$'000	Variance \$'000	Change %
Advertising	81	80	(1)	(0.97%)
Bank Fees and charges	34	43	9	26.96%
External auditors remuneration	12	40	28	236.13%
Internal auditors remuneration	39	31	(8)	(20.69%)
Insurances	760	812	51	6.77%
Legal costs	323	322	(1)	(0.39%)
Meeting expenses	26	36	10	39.21%
Operating lease rentals	51	41	(10)	(20.12%)
Motor vehicle registrations	130	135	5	4.00%
Postage and freight	27	30	3	12.48%
Printing and stationery	32	34	2	7.78%
Subscriptions	168	229	61	36.28%
Other	472	5	(467)	(98.94%)
<b>Total other expenses</b>	<b>2,156</b>	<b>1,839</b>	<b>(317)</b>	<b>(14.70%)</b>

Other expenses relates to a range of unclassified items including audit fees, insurances, auditor remuneration, subscriptions and other miscellaneous items.



## 4.2 Balance Sheet

### 4.2.1 ASSETS

*Current assets (\$2.68 million decrease) and Non-current assets (\$8.94 million increase).*

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

These balances are projected to decrease by \$2.42 million during the year, this is dependent on when capital works are completed.

Trade and other receivables are monies owed to council by ratepayers and others. The balance is expected to decrease by \$210,000 over the budget period as no large accounts are expected to be raised for grants in 2023/24.

### 4.2.2 LIABILITIES

*Current liabilities (\$3.11 million increase) and Non-current liabilities (\$479,000 increase).*

Trade and other payables are those to whom Council owes money as at 30 June.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites.

### 4.2.3 BORROWINGS

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	-	-	450	400	350
Amount proposed to be borrowed	-	500	-	-	-
Amount projected to be redeemed	-	(50)	(50)	(50)	(50)
<b>Amount of borrowings as at 30 June</b>	-	<b>450</b>	<b>400</b>	<b>350</b>	<b>300</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 2022/23 \$'000	Budget 2023/24 \$'000
<b>Right-of-use assets</b>		
Vehicles	1,410	1,130
<b>Total right-of-use assets</b>	<b>1,410</b>	<b>1,130</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and equipment	336	380
<b>Total current lease liabilities</b>	<b>336</b>	<b>380</b>
<b>Non-current lease liabilities</b>		
Plant and equipment	264	264
<b>Total non-current lease liabilities</b>	<b>264</b>	<b>264</b>
<b>Total lease liabilities</b>	<b>600</b>	<b>644</b>

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.

## 4.3 Statement of Changes In Equity

### 4.3.1 RESERVES

Reserves contain both a specific cash backed reserve and asset revaluation reserves. The cash backed reserve is a small infrastructure fund for aerodromes. No variation is expected in 2023/24.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are required to be considered annually and formally revalued if there is a material change.

### 4.3.2 EQUITY

Equity is the accumulated surplus in the value of all net assets less specific reserve allocation and revaluations that have been built up over the financial year.

## 4.4 Statement of Cash Flows

### 4.4.1 NET CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES

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

The 2023/24 budget for net cash provided by operating activities is \$7.855 million more than the forecast in 2022/23.

The net cash flows from operating activities does not equal the operating result for the year, as the expected revenues and expenses of the council include non-cash items which have been excluded from the Cash Flow Statement.

### 4.4.2 NET CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES

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

The increase in payments for investing activities represents the planned increase in capital works expenditure disclosed in Section 3 of the Budget.

### 4.4.3 NET CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES

Financing activities refers to cash generated or used in the financing of Council's functions and include borrowings from financial institutions and advancing or repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

## 4.5 Capital Works Program

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

The list of carried forward projects included at 4.5.3 is based on the best available information at the time of setting the budget, this may differ from what occurs at year end.

### 4.5.1 SUMMARY

	2022/23 \$'000	2023/24 \$'000	%
Property	450	5,730	1173.33%
Plant & equipment	1,213	1,975	62.82%
Infrastructure	7,931	7,203	(9.18%)
<b>Total</b>	<b>9,594</b>	<b>14,908</b>	<b>55.39%</b>

The below table is a summary of the funding sources and the type of capital works (new, renewal or upgrade) that is budgeted to be completed in the 2023/24 budget year.

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property	5,730	4,441	472	817	3,317	490	1,423	500
Plant & equipment	1,975	485	1,360	130	7	-	1,968	-
Infrastructure	7,203	420	5,749	1,034	4,450	46	2,707	-
<b>Total</b>	<b>14,908</b>	<b>5,346</b>	<b>7,581</b>	<b>1,981</b>	<b>7,774</b>	<b>536</b>	<b>6,098</b>	<b>500</b>

## 4.5.2 CURRENT BUDGET

Capital Works Area	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>								
<b>Buildings</b>								
Depot Sheds	240	240	-	-	-	-	240	-
Murtoa Depot - Fence	40	-	-	40	-	-	40	-
Warracknabeal Tech Office - finalise renovation	20	-	-	20	-	-	20	-
Rupanyup Library - renovation works	607	-	-	607	607	-	-	-
Housing Units (Warracknabeal, Rupanyup & Hopetoun)	1,641	1,641	-	-	1,641	-	-	-
Warracknabeal Public Amenities (Tourist Centre)	242	-	242	-	-	-	242	-
Warracknabeal Children's Centre - Drainage	100	100	-	-	-	-	100	-
Warracknabeal Children's Centre - Landscaping	200	200	-	-	-	-	200	-
Rupanyup Kindergarten - Landscaping	180	-	180	-	110	70	-	-
General Building - Capital works	50	-	50	-	-	-	50	-
<b>TOTAL PROPERTY</b>	<b>3,320</b>	<b>2,181</b>	<b>472</b>	<b>667</b>	<b>2,358</b>	<b>70</b>	<b>892</b>	<b>-</b>

		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000	
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Small Capital Plant > \$1,500	23	-	23	-	-	-	23	-	
Tipping Trailer (Beulah)	12	-	12	-	-	-	12	-	
Mower (Rupanyup)	40	-	40	-	-	-	40	-	
Truck and Dog Trailer	500	-	500	-	-	-	500	-	
Tractor	220	-	220	-	-	-	220	-	
Utilities x 7	250	-	250	-	-	-	250	-	
GPS x 2 (for graders)	65	-	65	-	-	-	65	-	
Fork Lift (Murtoa)	36	36	-	-	-	-	36	-	
12ft Slashers x 2	100	-	100	-	-	-	100	-	
Furniture, Fixtures and Fittings									
Furniture - Warracknabeal Children's Centre (3 year old room)	22	22	-	-	-	-	22	-	
Computers and Telecommunications									
Hardware (replacement of laptops etc)	110	-	-	110	-	-	110	-	
Telephone system upgrade	20	-	-	20	-	-	20	-	
Library books									
Library books	27	27	-	-	7	-	20	-	
TOTAL PLANT AND EQUIPMENT		1,425	85	1,210	130	7	-	1,418	



ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
INFRASTRUCTURE								
ROADS								
Gravel Resheets - Southern								
Burrum Lawler Road	47	-	47	-	-	-	47	-
Popes Road	43	-	43	-	-	-	43	-
Len Matthews Road	42	-	42	-	-	-	42	-
Jung Recreation Reserve Road	5	-	5	-	-	-	5	-
McLeod Road	38	-	38	-	-	-	38	-
Lallat North Road	44	-	44	-	-	-	44	-
Hills Road	43	-	43	-	-	-	43	-
F Krelle Road	21	-	21	-	-	-	21	-
Kinsellas road	60	-	60	-	-	-	60	-
Dyers Estate Road	57	-	57	-	-	-	57	-
Daveys Road	141	-	141	-	-	-	141	-
Total Gravel Resheets - Southern		-	541	-	-	-	541	-
Gravel Resheets - Central								
Kewell East Road	71	-	71	-	-	-	71	-
Oultons Road	70	-	70	-	-	-	70	-
Schwarz Road	56	-	56	-	-	-	56	-
Lawler Road	54	-	54	-	54	-	-	-
Cannum 5 Chain Road	67	-	67	-	-	-	67	-
Yarriambiack Drive	100	-	100	-	-	-	100	-
Coffeys Road	30	-	30	-	30	-	-	-
Antwerp Road	19	-	19	-	-	-	19	-
Total Gravel Resheets - Central		-	467	-	84	-	383	-

ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES					
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Gravel Resheets - Northern								
Desert Road	60	-	-	60	-	-	60	-
Yaapeet Kenmare Road	77	-	-	77	-	-	77	-
Kellys Road	16	-	-	16	-	-	16	-
Wathe Reserve Road	48	-	-	48	-	-	48	-
Whites Road North	58	-	-	58	-	-	58	-
Yaapeet South Road	52	-	-	52	-	-	52	-
Gregors Road	40	-	-	40	-	-	40	-
Total Gravel Resheets - Northern		-	-	351	-	-	351	-
Shoulder Resheeting								
Ashens Jackson Road	92	-	92	-	92	-	-	-
Rosebery East Road	96	-	96	-	96	-	-	-
Galaquil West Road	64	-	64	-	64	-	-	-
Lah East Road	58	-	58	-	58	-	-	-
Blue Ribbon Road	61	-	61	-	61	-	-	-
Banyena Pimpinio Road	133	-	133	-	133	-	-	-
Brim West Road	36	-	36	-	36	-	-	-
Rupanyup Road	53	-	53	-	53	-	-	-
Rosebery Rainbow Road	111	-	111	-	111	-	-	-
Watchem Warracknabeal Road	120	-	120	-	120	-	-	-
Brim East Road	115	-	115	-	115	-	-	-
Total Shoulder Resheeting		-	939	-	939	-	-	-

ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Rural Rehabilitation								
Hopetoun Yaapeet Road	392	-	392	-	392	-	-	-
Sea Lake Lascelles Road	336	-	336	-	336	-	-	-
Rupanyup Road	280	-	280	-	280	-	-	-
Watchem Warracknabeal Road	392	-	392	-	392	-	-	-
Banyena Pimpinio Road	724	-	724	-	724	-	-	-
Total Rural Rehabilitation	2,124	-	2,124	-	2,124	-	-	-
Urban Rehabilitation								
Wood Street, Warracknabeal	40	-	40	-	-	-	40	-
Werrigar Street, Warracknabeal	130	-	130	-	130	-	-	-
Mill Street, Minyip	175	-	175	-	-	-	175	-
McIntosh Avenue, Minyip	132	-	132	-	132	-	-	-
Total Urban Rehabilitation	477	-	477	-	262	-	215	-
Rural Reseals								
Hopetoun Yaapeet Road	11	-	11	-	11	-	-	-
Antwerp Road	47	-	47	-	47	-	-	-
Sheep Hills Kellalac Road	50	-	50	-	50	-	-	-
Lah West Road	42	-	42	-	42	-	-	-
Brim West Road	50	-	50	-	50	-	-	-
Total Rural Reseals	200	-	200	-	200	-	-	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Urban Reseals								
Craig Avenue, Warracknabeal	28	-	28	-	28	-	-	-
Noall Street, Warracknabeal	13	-	13	-	13	-	-	-
Scott Street, Warracknabeal	66	-	66	-	66	-	-	-
Boschert Street, Tempy	9	-	9	-	9	-	-	-
Mill Street, Minyip	12	-	12	-	12	-	-	-
South Street, Minyip	23	-	23	-	23	-	-	-
Tarrant Street, Warracknabeal	28	-	28	-	28	-	-	-
Alamein Avenue, Warracknabeal	7	-	7	-	7	-	-	-
Lascelles Street, Beulah	38	-	38	-	38	-	-	-
Mitchell Place, Hopetoun	6	-	6	-	6	-	-	-
Lascelles Street, Hopetoun	21	-	21	-	21	-	-	-
Total Urban Reseals	251	-	251	-	251	-	-	-
TOTAL ROADS	5,350	-	4,999	351	3,860	-	1,490	-
Bridges								
Rosebery Rainbow Road - Culvert (subject to funding)	100	-	100	-	-	-	100	-
Total Bridges	100	-	100	-	-	-	100	-
Drainage								
Speed Drainage - Council contribution (subject to funding)	58	-	-	58	-	-	58	-
Rupanyup Drainage - Council contribution (subject to funding)	29	-	-	29	-	-	29	-
Yaapeet Drainage - Council has applied for funding	206	-	-	206	-	-	206	-
Whitton Swamp - Council contribution (subject to funding)	249	249	-	-	-	-	249	-
Total Drainage	542	249	-	293	-	-	542	-

ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Kerbing</b>								
Werrigar Street, Warracknabeal	260	-	-	260	260	-	-	-
Conran Street, Hopetoun	130	-	-	130	130	-	-	-
<b>Total Kerbing</b>	<b>390</b>	<b>-</b>	<b>-</b>	<b>390</b>	<b>390</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Footpaths</b>								
Barbary Street, Woomelang	19	-	19	-	-	-	19	-
Jamouneau Street, Warracknabeal	21	-	21	-	-	-	21	-
Jamouneau Street, Warracknabeal	56	-	56	-	-	-	56	-
Breen Street, Murtoa	38	-	38	-	-	-	38	-
Woolcock Street, Warracknabeal	9	-	9	-	-	-	9	-
Dennys Street, Hopetoun	15	-	15	-	-	-	15	-
Cromie Street, Rupanyup	30	-	30	-	-	-	30	-
Lascelles Street, Hopetoun	14	-	14	-	-	-	14	-
To be Allocated (LRC14 funding)	200	-	200	-	200	-	-	-
<b>Total Footpaths</b>	<b>402</b>	<b>-</b>	<b>402</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>202</b>	<b>-</b>
<b>Recreational, Leisure &amp; Community Facilities</b>								
Warracknabeal Leisure Centre - Column footing repairs	56	-	56	-	-	-	56	-
Hopetoun Recreation Reserve - Veranda extension	46	46	-	-	-	46	-	-
Hopetoun Swimming Pool - Major repairs (stage 1)	72	-	72	-	-	-	72	-
<b>Total Recreational, Leisure &amp; Community Facilities</b>	<b>174</b>	<b>46</b>	<b>128</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>128</b>	<b>-</b>

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Other Infrastructure								
Warracknabeal Livestock Exchange - 2nd ramp	75	-	75	-	-	-	75	-
Warracknabeal Livestock Exchange - Concreting works	75	75	-	-	-	-	75	-
Boundary Signs - fittings & installation	45	-	45	-	-	-	45	-
Streetscape - Trees	50	50	-	-	-	-	50	-
Total Other Infrastructure	245	125	120	-	-	-	245	-
TOTAL INFRASTRUCTURE	7,203	420	5,749	1,034	4,450	46	2,707	-
TOTAL NEW CAPITAL WORKS	11,948	2,686	7,431	1,831	6,815	116	5,017	-



### 4.5.3 WORKS CARRIED FORWARD FROM THE 2022/23 YEAR

		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000	
<b>PROPERTY</b>									
<b>Land</b>									
Murtoa Old School Site	68	68	-	-	-	-	68	-	
<b>TOTAL LAND</b>	<b>68</b>	<b>68</b>	-	-	-	-	<b>68</b>	-	
<b>Buildings</b>									
Warracknabeal Caravan Park - Amenities block	313	313	-	-	-	-	313	-	
Warracknabeal Transfer Station - Hard Waste Shed	40	-	-	40	-	-	40	-	
Warracknabeal Transfer Station	55	-	-	55	-	-	55	-	
Murtoa Transfer Station	55	-	-	55	-	-	55	-	
Murtoa Units x 2	860	860	-	-	370	240	-	250	
Woomelang Units x2	1,019	1,019	-	-	589	180	-	250	
<b>TOTAL PROPERTY</b>	<b>2,342</b>	<b>2,192</b>	-	<b>150</b>	<b>959</b>	<b>420</b>	<b>463</b>	<b>500</b>	
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Truck & Dog Trailer	400	400	-	-	-	-	400	-	
Utilities x 3	150	-	150	-	-	-	150	-	
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>550</b>	<b>400</b>	<b>150</b>	-	-	-	<b>550</b>	-	
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23</b>	<b>2,960</b>	<b>2,660</b>	<b>150</b>	<b>150</b>	<b>959</b>	<b>420</b>	<b>1,081</b>	<b>500</b>	

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2025, 2026 AND 2027

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES				
2024/25	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY									
Buildings	500	0	250	250	500	250	0	250	0
Heritage buildings	50	0	50	0	50	0	0	50	0
TOTAL PROPERTY	550	0	300	250	550	250	0	300	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	1,200	0	1,200	0	0	0	0	1,200	0
Fixtures, fittings and furniture	20	20	0	0	1,200	0	0	20	0
Computers and telecommunications	130	0	130	0	20	0	0	130	0
Library books	27	27	0	0	130	7	0	20	0
TOTAL PLANT AND EQUIPMENT	1,377	47	1,330	0	1,350	7	0	1,370	0
INFRASTRUCTURE									
Roads	4,500	500	3,000	1,000	4,500	3,800	0	700	0
Bridges	100	0	0	100	100	50	0	50	0
Footpaths	200	50	100	50	200	0	0	200	0
Kerb & channel	200	0	150	50	200	0	0	200	0
Drainage	100	0	100	0	100	0	0	100	0
Recreational, leisure and community facilities	100	0	100	0	100	50	0	50	0
Waste management	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	50	0	50	0	50	0	0	50	0
Aerodromes	50	0	50	0	50	0	0	50	0
Other infrastructure	100	0	100	0	100	0	0	100	0
TOTAL INFRASTRUCTURE	5,400	550	3,650	1,200	5,400	3,900	0	1,500	0
TOTAL CAPITAL WORKS EXPENDITURE	7,327	597	5,280	1,450	7,327	4,157	0	3,170	0

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2025, 2026 AND 2027

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES				
2025/26	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
Buildings	500	0	250	250	500	250	0	250	0
Heritage buildings	50	0	50	0	50	0	0	50	0
<b>TOTAL PROPERTY</b>	<b>550</b>	<b>0</b>	<b>300</b>	<b>250</b>	<b>550</b>	<b>250</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>PLANT AND EQUIPMENT</b>									
Plant, machinery and equipment	1,200	0	1,200	0	1,200	0	0	1,200	0
Fixtures, fittings and furniture	20	20	0	0	20	0	0	20	0
Computers and telecommunications	130	0	130	0	130	0	0	130	0
Library books	27	27	0	0	27	7	0	20	0
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,377</b>	<b>47</b>	<b>1,330</b>	<b>0</b>	<b>1,377</b>	<b>7</b>	<b>0</b>	<b>1,370</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
Roads	4,500	500	3,000	1,000	4,500	3,800	0	700	0
Bridges	100	0	0	100	100	50	0	50	0
Footpaths	200	50	100	50	200	0	0	200	0
Kerb & channel	200	0	150	50	200	0	0	200	0
Drainage	100	0	100	0	100	0	0	100	0
Recreational, leisure and community facilities	100	0	100	0	100	50	0	50	0
Waste management	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	50	0	50	0	50	0	0	50	0
Aerodromes	50	0	50	0	50	0	0	50	0
Other infrastructure	100	0	100	0	100	0	0	100	0
<b>TOTAL INFRASTRUCTURE</b>	<b>5,400</b>	<b>550</b>	<b>3,650</b>	<b>1,200</b>	<b>5,400</b>	<b>3,900</b>	<b>0</b>	<b>1,500</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	<b>7,327</b>	<b>597</b>	<b>5,280</b>	<b>1,450</b>	<b>7,327</b>	<b>4,157</b>	<b>0</b>	<b>3,170</b>	<b>0</b>

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2025, 2026 AND 2027

22026/27		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000	
PROPERTY									
Buildings	500	0	250	250	500	250	0	250	0
Heritage buildings	50	0	50	0	50	0	0	50	0
TOTAL PROPERTY	550	0	300	250	550	250	0	300	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	1,200	0	1,200	0	1,200	0	0	1,200	0
Fixtures, fittings and furniture	20	20	0	0	20	0	0	20	0
Computers and telecommunications	130	0	130	0	130	0	0	130	0
Library books	27	27	0	0	27	7	0	20	0
TOTAL PLANT AND EQUIPMENT	1,377	47	1,330	0	1,377	7	0	1,370	0
INFRASTRUCTURE									
Roads	4,500	500	3,000	1,000	4,500	3,800	0	700	0
Bridges	100	0	0	100	100	50	0	50	0
Footpaths	200	50	100	50	200	0	0	200	0
Kerb & channel	200	0	150	50	200	0	0	200	0
Drainage	100	0	100	0	100	0	0	100	0
Recreational, leisure and community facilities	100	0	100	0	100	50	0	50	0
Waste management	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	50	0	50	0	50	0	0	50	0
Aerodromes	50	0	50	0	50	0	0	50	0
Other infrastructure	100	0	100	0	100	0	0	100	0
TOTAL INFRASTRUCTURE	5,400	550	3,650	1,200	5,400	3,900	0	1,500	0
TOTAL CAPITAL WORKS EXPENDITURE	7,327	597	5,280	1,450	7,327	4,157	0	3,170	0

## 5A. TARGETED PERFORMANCE INDICATORS

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	2024/25	2025/26	2026/27	Trend +/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	60	61	62	63	64	65	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99%	100%	100%	100%	100%	100%	0
<b>Statutory Planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	89%	90%	91%	92%	93%	94%	+
<b>Waste Management</b>									
Number of planning application decisions made within the relevant required time / Number of decisions made	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	16%	17%	18%	19%	20%	21%	+

### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	2024/25	2025/26	2026/27	Trend +/-
<b>Liquidity</b>									
Working capital	Current assets / current liabilities	5	243%	160%	74%	58%	49%	40%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	137%	143%	163%	98%	95%	92%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	42%	61%	58%	58%	58%	58%	0
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,838	\$3,993	\$4,413	\$3,963	\$3,964	\$4,096	+

## 5B. FINANCIAL PERFORMANCE INDICATORS

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

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

<b>Indicator</b>	<b>Measure</b>	<b>Notes</b>	<b>Actual</b> 2021/22	<b>Forecast</b> 2022/23	<b>Target</b> 2023/24	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>Trend</b> +/-
<b>Operating position</b> Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	15%	(12%)	(19%)	(4%)	(2%)	(3%)	-
<b>Liquidity</b> Unrestricted cash	Unrestricted cash / current liabilities	10	203%	117%	49%	33%	22%	10%	-
<b>Obligations</b> Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	0.00%	0.00%	3.46%	3.04%	2.64%	2.25%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.44%	0.00%	0.49%	0.48%	0.47%	0.46%	0
Indebtedness	Non-current liabilities / own source revenue		5.06%	5.03%	7.76%	7.36%	6.96%	6.59%	-
<b>Stability</b> Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.42%	0.30%	0.25%	0.25%	0.25%	0.25%	0
<b>Efficiency</b> Revenue level	General rates and municipal charges / no. of property assessments	13	\$1,876	\$1,898	\$2,051	\$2,102	\$2,155	\$2,029	+

### Key to Forecast Trend:

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



## NOTES TO INDICATORS

### 5a.

#### 1 **Satisfaction with community consultation and engagement**

Expected to increase steadily across a four year period.

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

Expected to stay at normal levels

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

Expected to increase steadily across a four year period.

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

Expected to increase steadily across a four year period. The impacts of the Container Deposit Scheme are yet to be determined.

#### 5 **Working Capital**

Expected to continue to decline gradually across a three year period.

#### 6 **Asset renewal**

Expected to continue to decline gradually across a three year period.

#### 7 **Rates concentration**

Expected to remain steady across a four year period.

#### 8 **Expenditure level**

Expected to increase unfavourably across a four year period as assessments remain steady but expenditure continues to rise.

### 5b.

#### 9 **Adjusted underlying result**

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to future capital grants unknown at present date.

#### 10 **Unrestricted Cash**

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to projected decreases in cash.

#### 11 **Debt compared to rates**

Expected to increase in 2023/24 with the draw down of a new loan and then steadily decline over the three years.

#### 12 **Rates effort**

Expected to decline in the short-term however is expected to remain steady across a three year period

#### 13 **Revenue level**

Expected to increase gradually across a four year period as rates revenue increases and the number of property assessments remains steady.

## 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 2023/24.

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.

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Aerodrome</b>				
Aerodrome Hire Charge - Per day	\$200.00	\$250.00	\$50.00	Non-statutory
<b>Animal Business</b>				
Domestic Animal Business - Licence Fee	\$245.00	\$250.00	\$5.00	Non-statutory
Annual Audit Reinspection Fee for Non Compliance	\$115.00	\$125.00	\$10.00	Non-statutory
Application fee for Local Law Permits	\$60.00	\$60.00	-	Non-statutory
Surrender animal fee	\$36.00	\$36.00	-	Non-statutory
<b>Animal Registrations</b>				
Dog Registration - Dangerous or Restricted Breed	\$500.00	\$550.00	\$50.00	Non-statutory
Dog registration	\$95.00	\$100.00	\$5.00	Non-statutory
Dog registration - desexed	\$31.50	\$33.30	\$1.80	Non-statutory
Dog registration - pensioner	\$47.50	\$50.00	\$2.50	Non-statutory
Dog registration - pensioner desexed	\$15.75	\$16.60	\$0.85	Non-statutory
Dog registration - working	\$35.00	\$37.00	\$2.00	Non-statutory
Dog registration - VCA registered	\$35.00	\$37.00	\$2.00	Non-statutory
Cat registration	\$90.00	\$95.00	\$5.00	Non-statutory
Cat registration - desexed	\$30.00	\$31.50	\$1.50	Non-statutory
Cat registration - pensioner	\$45.00	\$48.50	\$3.50	Non-statutory
Cat registration - pensioner desexed	\$15.00	\$16.15	\$1.15	Non-statutory
Cat registration - FCC, CFA, DCC registered	\$30.00	\$32.00	\$2.00	Non-statutory
Replacement of lost tag	\$10.00	\$12.00	\$2.00	Non-statutory
Pound fees - Per impounded animal	\$100.00	\$110.00	\$10.00	Non-statutory
Daily sustenance fee (after first day)	\$20.00	\$20.00	-	Non-statutory
Animal surrender fee	\$36.00	\$40.00	\$4.00	Non-statutory
Late payment administration fee (payment not received before 30 April)	\$12.00	\$15.00	\$3.00	Non-statutory
Domestic Animal Business – Registration flat fee	\$245.00	\$250.00	\$5.00	Non-statutory
Annual Audit Reinspection Fee for Non Compliance	\$115.00	\$125.00	\$10.00	Non-statutory
<i>Dog/Cat Registration - 13 years or older - registered prior to 11th April 2023 will remain free of charge</i>	-	-	-	Non-statutory
<i>Dog/Cat Registration - 13 years or older - registered after 11th April 2023 will be charged at the applicable prescribed fee</i>	-	-	-	Non-statutory

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Building Department</b>				
<i>Note: Prices do not include the statutory government levy applicable to all building works over \$10,000</i>				
<b>Dwellings: New Dwelling / Dwelling - Extension/Alteration</b>				
Up to \$5,000	\$400.00	\$415.00	\$15.00	Non-statutory
\$5,001 to \$10,000	\$615.00	\$640.00	\$25.00	Non-statutory
<b>Dwellings: New Dwelling / Dwelling - Extension/Alteration cont...</b>				
\$10,001 to \$20,000	\$805.00	\$840.00	\$35.00	Non-statutory
\$20,001 to \$50,000	\$1,045.00	\$1,085.00	\$40.00	Non-statutory
\$50,001 to \$100,000	\$1,340.00	\$1,395.00	\$55.00	Non-statutory
\$100,001 to \$250,000	\$1,770.00	\$1,840.00	\$70.00	Non-statutory
\$250,001 and above	\$value/130	\$value/125	-	Non-statutory
<b>New Dwellings, Re-erection/Re-siting</b>				
Value of works \$1 to \$200,000	\$1,675.00	\$1,740.00	\$65.00	Non-statutory
Value of works \$200,001 to \$250,000	\$1,955.00	\$2,035.00	\$80.00	Non-statutory
Value of works \$250,001 to \$350,000	\$2,235.00	\$2,325.00	\$90.00	Non-statutory
Value of works \$350,001 and above	\$2,680.00	\$2,790.00	\$110.00	Non-statutory
<b>Miscellaneous - Building Permits</b>				
Garage, carport, shed, patio, verandah, pergola				
Fence - building permit (including Swimming pool fences only)	\$375.00	\$390.00	\$15.00	Non-statutory
Recladding	-	\$300.00	\$300.00	New
Restumping (works must be performed by a Registered Builder)	-	\$400.00	\$400.00	New
Swimming pool (above ground) and fence	\$455.00	\$475.00	\$20.00	Non-statutory
Swimming pool (in ground) and fence	\$885.00	\$925.00	\$40.00	Non-statutory
Demolish / remove building - up to \$10,000	\$615.00	\$640.00	\$25.00	Non-statutory
<b>Commercial Works</b>				
Up to \$10,000	\$615.00	\$640.00	\$25.00	Non-statutory
\$10,001 to \$20,000	\$770.00	\$800.00	\$30.00	Non-statutory
\$20,001 to \$100,000	\$1,500.00	\$1,560.00	\$60.00	Non-statutory
\$100,001 to \$250,000	\$value x 0.44% + \$1,925	\$value x 0.44% + \$2050	-	Non-statutory
\$250,001 to \$500,000	\$value x 0.25% + \$2,783	\$value x 0.25% + \$2975	-	Non-statutory
\$500,001 and above	\$value x 0.25% + \$3,330	\$value x 0.25% + \$3575	-	Non-statutory
<b>Levies / Bonds</b>				
Building Administration Fund Levy (State levy)	0.128% of development costs - Payable directly to the Victorian Building Authority	0.128% of development costs - Payable directly to the Victorian Building Authority	-	Non-statutory
Bond/Guarantee for Re-erection of buildings	\$5,360.00	\$5,360.00	-	Non-statutory

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Inspections</b>				
Additional mandatory inspections - per hour (including inspections undertaken for private building surveyors)	\$160.00	\$170.00	\$10.00	Non-statutory
Contract inspection - foundations, reinforcement & finals (including inspections undertaken for private building surveyors)	\$210.00	\$215.00	\$5.00	Non-statutory
Contract inspection - frame (including inspections undertaken for private building surveyors)	\$315.00	\$320.00	\$5.00	Non-statutory
<b>Inspections of Swimming Pool &amp; Spa Barriers (compliance inspections)</b>				
First inspection	\$350.00	\$364.00	\$14.00	Non-statutory
Re-inspection	\$175.00	\$182.00	\$7.00	Non-statutory
<b>Request for Information</b>				
Request for written Building Advice	new	\$250.00	\$250.00	Non-statutory
<b>File Retrieval / Search</b>				
File retrieval/search (e.g. permit history, building / occupancy permit / plans) each	\$75.00	\$80.00	\$5.00	Non-statutory
<b>Amended Building Permit</b>				
Amended Building Permit - minor alterations	\$170.00	\$180.00	\$10.00	Non-statutory
Amended Building Permit - major alterations	new	\$240.00	\$240.00	Non-statutory
Time extension - Building Permit - first request	\$170.00	\$180.00	\$10.00	Non-statutory
Time extension - Building Permit - second request	\$340.00	\$360.00	\$20.00	Non-statutory
Time extension - Building Permit - third request	\$510.00	\$540.00	\$30.00	Non-statutory
<b>Refunds</b>				
Withdrawn application – permit lodged, not yet assessed	new	90% of fee returned	-	Non-statutory
Withdrawn application – permit assessed, not yet issued	new	20% of fee paid returned	-	Non-statutory
Permit cancellation – after permit issued	new	Nil returned	-	Non-statutory
Permit cancellation - after permit expired	new	Nil returned	-	Non-statutory
<b>Report and Consent (As per the Building Regulations 2018)</b>				
Maximum street setback (Regulation 73) (19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Minimum street setback (Regulation 74) (19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Building height (Regulation 75)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Site coverage (Regulation 76)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Permeability (Regulation 77)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Car parking (Regulation 78)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Side or rear boundary setbacks (Regulation 79)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Walls and carports on boundaries (Regulation 80)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Daylight to existing habitable room windows (Regulation 81)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Solar access to existing north-facing habitable room windows (Regulation 82)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Overshadowing of recreational private open space (Regulation 83) (19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Overlooking (Regulation 84)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Daylight to habitable room windows (Regulation 85)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
<i>*subject to confirmation of 2023/24 fee units by the State Government</i>				

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
Private open space (Regulation 86)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Siting of Class 10a buildings (Regulation 87)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Front fence height (Regulation 89)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fence setbacks from side and rear boundaries (Regulation 90)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fences on within 150 mm of side or rear boundaries (Regulation 91)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fences on intersecting street alignments (Regulation 92)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fences and solar access to existing north-facing habitable room windows (Regulation 95)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Fences and overshadowing of recreational private open space (Regulation 96)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Projections beyond the street alignment (Regulation 109)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Protection of the Public (Regulation 116)(19.9 fee units)	\$304.30	\$304.30*	-	Non-statutory
Building over an easement (Regulation 130)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Installation or alteration of a septic tank system, or construction of a building over an existing septic tank system (Regulation 132)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Legal Point of Discharge (Regulation 133)(9.77 fee units)	\$149.40	\$149.40*	-	Non-statutory
Buildings above or below certain public facilities (Regulation 134)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Building in areas liable to flooding (Regulation 153)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Construction on designated land or designated works (Regulation 154)(19.61 fee units)	\$299.80	\$299.80*	-	Non-statutory
Application for building permit for demolition (Section 29A)(5.75 fee units)	\$87.90	\$87.90*	-	Non-statutory
<i>*subject to confirmation of 2023/24 fee units by the State Government</i>				
<b>Caravan Camping Fees</b>				
Powered site (Warracknabeal, Hopetoun & Murtoa) per night	\$25.00	\$25.00	-	Non-statutory
Unpowered site (Warracknabeal, Hopetoun & Murtoa) per night	\$15.00	\$15.00	-	Non-statutory
Weekly rate - powered site (Warracknabeal, Hopetoun & Murtoa)	\$150.00	\$150.00	-	Non-statutory
Weekly rate - unpowered site (Warracknabeal, Hopetoun & Murtoa)	\$90.00	\$90.00	-	Non-statutory
Cabin Hire - Warracknabeal - Per night	\$150.00	\$150.00	-	Non-statutory
Cabin Hire - 7 day booking - Warracknabeal	new	\$900.00	\$900.00	Non-statutory
Cabin Hire - Hopetoun - Per night	new	\$140.00	\$140.00	Non-statutory
Cabin Hire - 7 day booking - Hopetoun	new	\$840.00	\$840.00	Non-statutory
<b>Caravan Parks - Total number of sites (other than camp sites)</b>				
Caravan Parks - total number of sites not exceeding 25	17 Fee Units	17 Fee Units	-	Non-statutory
Caravan Parks - total number of sites exceeding 25 - not exceeding 50	34 Fee Units	34 Fee Units	-	Non-statutory

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Community Asset Units</b>				
Murtoa Unit (rent per week)	new	\$133.90	\$133.90	Non-statutory
Woomelang (rent per week)	new	\$110.00	\$110.00	Non-statutory
<b>Disabled Park Labels</b>				
Disabled parking labels	No Charge	-	-	Non-statutory
<b>Engineering</b>				
Road Opening Permit - L1	-	\$115.00	\$115.00	Non-statutory
Road reserve works permit	\$110.00	\$110.00	-	Non-statutory
Road Reserve Works - Reinstatement Fees	\$410.00	\$410.00	-	Non-statutory
Asset protection permit	\$60.00	\$65.00	\$5.00	Non-statutory
Legal point of Discharge	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Asset Surveillance	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
<b>Fire Prevention Notices</b>				
Fire Hazard Administration fee	\$60.00	\$60.00	-	Non-statutory
Unightly land administration fee	\$60.00	\$60.00	-	Non-statutory
<b>Freedom of Information Requests</b>				
Freedom of Information - Application fee	\$30.60	\$30.60*	-	Statutory
Freedom of Information - Search fee (per hour)	\$22.90	\$22.90*	-	Statutory
* subject to change 1 July 2023				
<b>Garbage Bin Sales</b>				
80 litre bin	\$60.00	\$64.50	\$4.50	Non-statutory
120 litre bin	\$65.00	\$69.90	\$4.90	Non-statutory
240 litre bin	\$80.00	\$86.00	\$6.00	Non-statutory
Recycling/Glass	No charge	No charge	-	Non-statutory
<b>General Local Law</b>				
Impounded item release fee	\$100.00	\$250.00	\$150.00	Non-statutory
Application fee for Local Law Permits	\$60.00	\$60.00	-	Non-statutory
Penalty reminder notice fee	new	\$25.80	\$25.80	Non-statutory



Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Health Registrations</b>				
Class 1 Food Premises - hospitals, nursing homes, childcare centres	\$315.00	\$320.00	\$5.00	Non-statutory
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	\$255.00	\$260.00	\$5.00	Non-statutory
Class 3 Food Premises - newsagents, service stations	\$110.00	\$115.00	\$5.00	Non-statutory
Non profit organisations and community groups - sporting clubs	\$90.00	\$95.00	\$5.00	Non-statutory
Premises with limited operation - pool kiosks, home businesses	50% of annual fee	50% of annual fee	-	Non-statutory
<b>Street Stalls / Temporary Food Vendor Registrations (up to 12 events per year)</b>				
Non profit and community groups - fetes, sausage sizzles, street stalls	\$20.00	\$30.00	\$10	Non-statutory
Private individuals and businesses - markets, private stalls	\$60.00	\$80.00	\$20	Non-statutory
<b>Health Act</b>				
Hairdresser / Beauty Parlor/ Skin Penetration	\$110.00	\$115.00	\$5	Non-statutory
Hairdresser Premises (ongoing registration)	\$110.00	\$115.00	\$5	Non-statutory
Premises providing accommodation for 6 or more persons	\$110.00	\$115.00	\$5	Non-statutory
Swimming Pool Registration	-	\$115.00	\$115.00	Non-statutory
Tattoo Premises	\$255.00	\$260.00	\$5.00	Non-statutory
<b>Other Fees</b>				
Transfer/Inspection fee - pre purchase or as a result of non-compliance	\$200.00	\$200.00	-	Non-statutory
Transfer registration fee - to new proprietor for the remainder of the registration period	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
Late payment penalty fee	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
Pro rata registration fee - all businesses registering after 30 September	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
<b>Kindergarten Fees (3 &amp; 4 year olds)</b>				
Beulah - per term	\$250.00	No charge	(\$250.00)	Non-statutory
Hopetoun - per term	\$250.00	No charge	(\$250.00)	Non-statutory
Minyip - per term	\$250.00	No charge	(\$250.00)	Non-statutory
Murtoa - per term	\$250.00	No charge	(\$250.00)	Non-statutory
Rupanyup - per term	\$250.00	No charge	(\$250.00)	Non-statutory
Warracknabeal - per term	\$250.00	No charge	(\$250.00)	Non-statutory

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Photocopies &amp; Scanning</b>				
A4 - Black and White - Library Service	\$0.35	\$0.50	\$0.15	Non-statutory
A4 - Colour - Library Service	\$1.00	\$1.00	-	Non-statutory
A3 - Black and White - Library Service	\$0.55	\$1.00	\$0.45	Non-statutory
A3 - Colour - Library Service	\$2.00	\$2.00	-	Non-statutory
<b>Engineering plans</b>				
A2 - Black and White	\$8.00	\$8.00	-	Non-statutory
A2 - Colour	\$10.00	\$10.00	-	Non-statutory
A1 - Black and White	\$12.00	\$12.00	-	Non-statutory
A1 - Colour	\$15.00	\$15.00	-	Non-statutory
A0 - Black and White	\$15.00	\$15.00	-	Non-statutory
A0 - Colour	\$20.00	\$20.00	-	Non-statutory
<b>Planning</b>				
Certificate of Compliance under Section 97N (22 fee units)	\$336.40	\$336.40*	-	Statutory
<b>Applications for Permits (Regulation 9)</b>				
Class 1 - Use Only (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Class 2 - To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:				
<\$10,000	\$206.40	\$206.40*	-	Statutory
>\$10,001 - \$100,000	\$649.80	\$649.80*	-	Statutory
>\$100,001 - \$500,000	\$1,330.20	\$1,330.20*	-	Statutory
>\$500,001 - \$1,000,000	\$1,437.30	\$1,437.30*	-	Statutory
>\$1,000,001 - \$2,000,000	\$1,544.30	\$1,544.30*	-	Statutory
<b>VicSmart</b>				
Class 7 & 8 - VicSmart application if the estimated cost of development is: <\$10,000	\$206.40	\$206.40*	-	Statutory
>\$10,000	\$443.40	\$443.40*	-	Statutory
Class 9 VicSmart application to subdivide or consolidate land (13.5 fee units)	\$206.04	\$206.04*	-	Statutory
Class 10 VicSmart application (other than a class 7, class 8 or class 9 permit) (13.5 fee units)	\$206.40	\$206.40*	-	Statutory
<b>Permits</b>				
<\$100,000	\$1,185.00	\$1,185.00*	-	Statutory
\$100,000 - \$1,000,000	\$1,597.80	\$1,597.80*	-	Statutory
\$1,000,001 - \$5,000,000	\$3,524.30	\$3,524.30*	-	Statutory
\$5,000,001 - \$15,000,000	\$8,982.90	\$8,982.90*	-	Statutory
\$15,000,001 - \$50,000,000	\$26,489.90	\$26,489.90*	-	Statutory
>\$50,000,001	\$59,539.30	\$59,539.30*	-	Statutory
<i>*subject to confirmation of 2023/24 fee units by the State Government</i>				

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
Class 17 - to subdivide an existing building (89 fee units)				
Class 18 - to subdivide land into two lots (89 fee units)				
Class 19 - to effect a realignment of a common boundary between lots or to consolidate two or more lots (89 fee units)				
Class 20 - to subdivide land (other than Class 9, 17, 18, or 19 permit) (89 fee units per 100 lots)	\$1,360.80	\$1,360.80*	-	Statutory
Class 21 - A permit to — (a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or (b) create or remove a right of way; or (c) create, vary or remove an easement other than a right of way; or (d) vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant. (89 fee units)				
Class 21 - a permit otherwise not provided for in regulation (89 fee units)				
PERMIT APPLICATIONS FOR MORE THAN ONE CLASS Type of Application Fee (1) An application for more than one class of permit set out in the above table: (2) An application to amend a permit in more than one class set out in the above table:	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.	-	Statutory
AMENDING AN APPLICATION AFTER NOTICE HAS BEEN GIVEN Type of Application Fee (1) Section 57A - Request to amend an application for permit after notice has been given; or (2) Section 57A – Request to amend an application for an amendment to a permit after notice has been given:	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	-	Statutory

\*subject to confirmation of 2023/24 fee units by the State Government

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Amendments to Permits</b>				
Amendment Class 1 - Class 1 An amendment to a permit to— (a) change the use of land allowed by the permit; or (b) allow a new use of land. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 2 - An amendment to a permit — (a) to change the statement of what the permit allows; or (b) to change any or all of the conditions which apply to the permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 3 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is \$10 000 or less. (13.5 fee units)	\$206.40	\$206.40*	-	Statutory
Amendment Class 4 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$10 000 but not more than \$100 000. (42.5 fee units)	\$649.80	\$649.80*	-	Statutory
Amendment Class 5 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$500 000. (87 fee units)	\$1,330.20	\$1,330.20*	-	Statutory
Amendment Class 6 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$500 000. (94 fee units)	\$1,437.30	\$1,437.30*	-	Statutory
Amendment Class 7 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is \$10 000 or less. (13.5 fee units)	\$206.40	\$206.40*	-	Statutory
Amendment Class 8 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is more than \$10 000. (29 fee units)	\$443.40	\$443.40*	-	Statutory
Amendment Class 9 - An amendment to a class 9 permit. (13.5 fee units)	\$206.40	\$206.40*	-	Statutory
Amendment Class 10 - An amendment to a class 10 permit. (13.5 fee units)	\$206.40	\$206.40*	-	Statutory
Amendment Class 11 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is \$100 000 or less. (77.5 fee units)	\$1,185.00	\$1,185.00*	-	Statutory
Amendment Class 12 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$1 000 000. (104.5 fee units)	\$1,597.80	\$1,597.80*	-	Statutory
Amendment Class 13 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$1 000 000. (230.5 fee units)	\$3,524.30	\$3,524.30*	-	Statutory
Amendment Class 14 - An amendment to a class 17 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 15 - An amendment to a class 18 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory

*\*subject to confirmation of 2023/24 fee units by the State Government*

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
Amendment Class 16 - An amendment to a class 19 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 17 - An amendment to a class 20 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 18 - An amendment to a class 21 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
Amendment Class 19 - An amendment to a class 22 permit. (89 fee units)	\$1,360.80	\$1,360.80*	-	Statutory
<b>Planning - Additional Fees</b>				
Secondary Consent Application	\$200.00	\$205.00	\$5.00	Non-statutory
Time extension - Planning Permit - first request	\$200.00	\$205.00	\$5.00	Non-statutory
Time extension - Planning Permit - second request	\$400.00	\$410.00	\$10.00	Non-statutory
Time extension - Planning Permit - third request	\$600.00	\$615.00	\$15.00	Non-statutory
Amending or ending a Section 173 Agreements (44.5 fee units)	\$680.40	\$680.40*	-	Statutory
Written Advice on Planning Controls	\$105.00	\$110.00	\$5.00	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	new	\$75.00	\$75.00	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	\$336.40	\$336.40*	-	Non-statutory
<b>Planning - Withdrawal of Application</b>				
After lodgment (no work undertaken)	new	90% of fee returned	-	Non-statutory
After request for further information but prior to commencement of advertising	new	50% of fee returned	-	Non-statutory
After advertising	new	25% of fee returned	-	Non-statutory
<b>Subdivision (As per the Subdivision (Fees) Regulations 2016)</b>				
Fee for application to certify plan and for statement of compliance (11.8 fee units)	\$180.40	\$180.40*	-	Statutory
Fee for alteration of plan (7.5 fee units)	\$114.70	\$114.70*	-	Non-statutory
Fee for application to amend certified plan (9.5 fee units)	\$145.30	\$145.30*	-	Non-statutory
Fee for checking engineering plan	0-75 per cent of the estimated cost of constructing the works proposed on the plan.	0-75 per cent of the estimated cost of constructing the works proposed on the plan.	-	Non-statutory
Fee for engineering plan prepared by Council	3-5 per cent of the estimated cost of constructing the works proposed on the plan	3-5 per cent of the estimated cost of constructing the works proposed on the plan	-	Non-statutory
Fee for supervision of works	2-5 per cent of the estimated cost of constructing the works	2-5 per cent of the estimated cost of constructing the works	-	Non-statutory

\*subject to confirmation of 2023/24 fee units by the State Government

Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Rates</b>				
Reprint of Current Rate Notice	\$12.00	\$12.00	-	Non-statutory
Reprint of Previous Rating Year Rates Notice	\$25.00	\$25.00	-	Non-statutory
Property Information for Other Entities (as per their request)	\$81.80	\$85.30	\$3.50	Non-statutory
<i>Costs covers wages per hour and postage will be extra</i>				
Property Information Requests (each)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
<b>Saleyard Fees</b>				
Saleyard levy - inclusive of per head and NLIS fees	\$1.10	\$1.10	-	Non-statutory
Stock disposal fee	\$30.00	\$35.00	\$5.00	Non-statutory
Stock holding fee - use of pens for any purpose other than in association with sale day	\$0.30	\$0.30	-	Non-statutory
Post Breeder Ear Tag	\$5.00	\$20.00	\$15.00	Non-statutory
Agent fee per sale	new	\$875.00	\$875.00	Non-statutory
<b>Septic Tank Fees</b>				
Septic Tank fees –per application	\$315.63	\$321.09	\$5.46	Non-statutory
Septic Tank fees –alteration to existing system	\$240.48	\$240.48	-	Non-statutory
<b>Swimming Pools</b>				
Note: Swimming Pool fees are set by the committee	-	-	-	Non-statutory
<b>Warracknabeal Leisure Complex Fees</b>				
Badminton User - Per session	\$5.00	\$5.00	-	Non-statutory
Squash User - Per session	\$5.00	\$5.00	-	Non-statutory
Basketball/Court User - Per session	\$5.00	\$5.00	-	Non-statutory
Squash/Table Tennis Membership - 1 month	\$35.00	\$35.00	-	Non-statutory
Squash/Table Tennis Membership - 3 months	\$55.00	\$55.00	-	Non-statutory
Table Tennis room (Group) - Per hour	\$30.00	\$30.00	-	Non-statutory
School groups (Public) - Per year	\$800.00	\$800.00	-	Non-statutory
School groups (St Mary's) - Per year	\$250.00	\$250.00	-	Non-statutory
User groups utilising main court area (competition per court) - Per hour	\$25.00	\$25.00	-	Non-statutory
User groups utilising main court area (training per court) - Per hour	\$20.00	\$20.00	-	Non-statutory
Small corporate rate (10 or less persons) Per year	\$750.00	\$750.00	-	Non-statutory
Large corporate rate - Per year	\$1,150.00	\$1,150.00	-	Non-statutory



Description of Fees and Charges	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Increase \$	Basis of fee
<b>Waste Depot Fees</b>				
<i>Unsorted recyclables, general waste and hard plastic</i>				
Mattresses	\$40.00	\$45.00	\$5.00	Non-statutory
<b>General Waste/Putrescibles waste:</b>				
Car boot / Minimum charge	\$10.00	\$11.00	\$1.00	Non-statutory
6 x 4 trailer / ute - Per m3	\$20.00	\$22.00	\$2.00	Non-statutory
Tandem trailer / Light truck - Per m3	new	\$33.00	\$33.00	Non-statutory
Builders waste clean sorted – Per m3	\$50.00	\$55.00	\$5.00	Non-statutory
Builders waste dirty non-sorted – Per m3	Not collected	Not accepted	-	Non-statutory
Concrete Clean, sorted – Per m3	\$50.00	\$55.00	\$5.00	Non-statutory
Concrete Not sorted	Not collected	Not accepted	-	Non-statutory
Dead Animals	\$5.00	\$6.00	\$1.00	Non-statutory
Clean fill	No charge	No charge	-	Non-statutory
Lead Batteries	\$5.00	\$6.00	\$1.00	Non-statutory
<b>Asbestos</b>				
<i>Warracknabeal, Murtoa &amp; Hopetoun Tips only</i>				
Asbestos securely double wrapped per kg up (max to 25kg per day per person)	new	\$2.00	\$2.00	Non-statutory
<i>Additional packaging (per package)</i>				
small parcel <10kg	new	\$2.00	\$2.00	Non-statutory
large parcel >10kg<25kg	new	\$5.00	\$5.00	Non-statutory
Unwrapped or inadequately wrapped	new	Not accepted	-	Non-statutory
<b>Sorted recyclables</b>				
Newspapers, Cardboard, Bottles, Cans etc	No charge	No charge	-	Non-statutory
<b>Tyres</b>				
Light tyre only - Per item	\$5.00	\$6.00	\$1.00	Non-statutory
Light with rim - Per item	\$10.00	\$12.00	\$2.00	Non-statutory
Medium tyre only - Per item	\$15.00	\$18.00	\$3.00	Non-statutory
Medium with rim - Per item	\$20.00	\$24.00	\$4.00	Non-statutory
Heavy tyre only - Per item	\$35.00	\$42.00	\$7.00	Non-statutory
Heavy tyre with rim - Per item	\$50.00	\$60.00	\$10.00	Non-statutory
Tractor up to 1.5m diameter only - Per item	\$110.00	\$130.00	\$20.00	Non-statutory
Tractor up to 1.5m diameter with rim - Per item	\$110.00	\$160.00	\$50.00	Non-statutory
Tractor over 1.5m diameter tyre only - Per item	\$190.00	\$225.00	\$35.00	Non-statutory
Tractor over 1.5m diameter with rim - Per item	\$220.00	\$265.00	\$45.00	Non-statutory
<b>Green Waste &amp; Timber</b>				
6 x 4 trailer / ute	\$12.00	\$15.00	\$3.00	Non-statutory
<b>E-waste</b>				
E-Waste – screens	\$6.00	\$7.00	\$1.00	Non-statutory
E-Waste - compliant	\$2.00	\$3.00	\$1.00	Non-statutory
Solar panels	\$36.00	\$40.00	\$4.00	Non-statutory

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