

Mount Alexander Shire Council
Budget Report
2024-2025

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Mayor's Introduction

On behalf of Council, I am pleased to share the 2024/2025 Budget with you. Councillors and council staff have worked thoughtfully and co-operatively to create a budget that reflects needs and priorities, informed by the community. This year's \$47.99 million budget outlines the resources required to continue delivering a significant number of services to our community, and to fund a range of capital works projects throughout the shire.

I don't need to remind anyone about the impact of increased prices in general; as an organisation delivering vital works and services to our community, we feel it too. This year's budget process has again been challenging due to the sheer number of potential projects that could be funded. Unfortunately, we do not have enough funds to do the work that everyone would like us to. We've committed to maintaining current service levels while continuing to maintain infrastructure and we are leveraging funding from other levels of government as much as we can.

We've balanced fiscal responsibility with service delivery priorities, and our financial position remains sound with a positive working capital ratio that supports our ability to meet financial commitments as they fall due, coupled with a low level of debt. Our budget includes an allocation of \$10.59 million for capital works, to improve infrastructure such as roads, bridges, drains, and footpaths, as well as strong investment in our community facilities.

Some highlights of the capital works program include:

- A number of recreation projects including commencement of an upgrade to the Campbells Creek Recreation Reserve pavilion (\$806k, subject to funding), and design works for future year construction, or renovation, of public toilets in Norwood Hill, Newstead, and Harcourt (\$66k).
- Progressing multi-year projects including construction of the Castlemaine and Campbells Creek levees (\$2.17m), and the continued restoration of the former Wesleyan Church in Chewton (\$314k).
- Continuing a number of annual renewal and replacement programs across a range of assets including community buildings (\$556k), plant and machinery (\$1.33m), swimming pools (\$142k), road resheeting and resealing (\$1.91m).
- Several minor projects, including investigation of streetscape improvements for the smaller towns within the shire (\$86k), footpath design and renewal works (\$336k), replacement of a playground (\$218k), and major patching of the road network (\$337k).
- Year one, of a two-year project, to commission a public art installation (\$134k).

We are again seeking grant income to help fund our capital works program, and expect to receive \$4.43 million from both the State and Federal governments for a number of projects. We are very appreciative of the ongoing support of both other tiers of government that allows us to improve the services and facilities for our shire.

Council's focus for the next year will also be on delivering projects and services that continue to meet the needs of our community as identified in the Council Plan 2021-2025. This year's budget will be delivered in the final year of that plan, and the budget contains several new and continuing initiatives. These include:

- Increasing the budget allocation to a number of tree management programs, to ensure best practice tree management and to mitigate potential risks associated with trees in public places.
- Increasing the annual allocation to \$100k, for this year and next year, to the Castlemaine Art Museum, to support them to make the necessary operational and strategic changes to strengthen the future of this much-valued organisation.
- Continued budget allocations to implement actions arising from:
 - Council's Disability Action Plan (2022-2026) to improve accessibility and inclusion for people living with a disability.
 - Strategies contained within Council's Early Years Plan 2022-2026, which focuses on children aged 0-8 and their families, and Middle Years Plan 2023-2026 (for children aged 8-12 and their families).

- Progressing our work on affordable housing solutions within the Shire, which is a priority for all Councillors, and includes an inaugural allocation of \$500,000 to the Mount Alexander Affordable Housing Trust.
- Allocating \$40,000 to continue our support of the Castlemaine-Maryborough Rail Trail Group in their endeavours to transform the disused rail corridor connecting the two towns into a world-class recreational trail.

We appreciate the feedback on budget ideas that we received from community members, predominately through our "Shape Mount Alexander" website. Preservation of our Shire's rich building heritage and surrounding natural environment were the important themes that we heard from contributors (in addition to roads, recreation, parks, gardens, and arts and culture) and I'm pleased to say that we've included support for heritage studies and digital mapping of environmental assets within the budget.

The budget includes an increase to average rates income of 2.75%, in line with the rate cap set by the Victorian Government. Waste charges have been increased by 2.75% as well, to reflect the rising costs of waste management. Making decisions on rates and service charges is never easy, and Councillors have spent much time discussing, and reviewing, what is appropriate for our community and what is financially sustainable for the organisation, both now and in future.

While Council has proposed an increase to average rates income of 2.75%, the actual increase for each ratepayer will vary, based on the amount of their individual property valuation. The Victorian Government values all properties annually, resulting in a redistribution of rates payable, based on the change to a property's value.

The budget has been developed through a rigorous process of consultation and review by staff and Councillors, and Council endorses it as financially responsible. Our decisions were heavily informed by submissions and feedback from ratepayers and residents (as well as our obligations to meet legislative requirements, including the Fair Go Rates System).

I encourage you to read this document to understand the significant investment in capital works and the programs and services we will deliver in the financial year ahead. Thank you to everyone who made a submission during our initial stage of budget consultation - we appreciate your time and engagement more than you know.

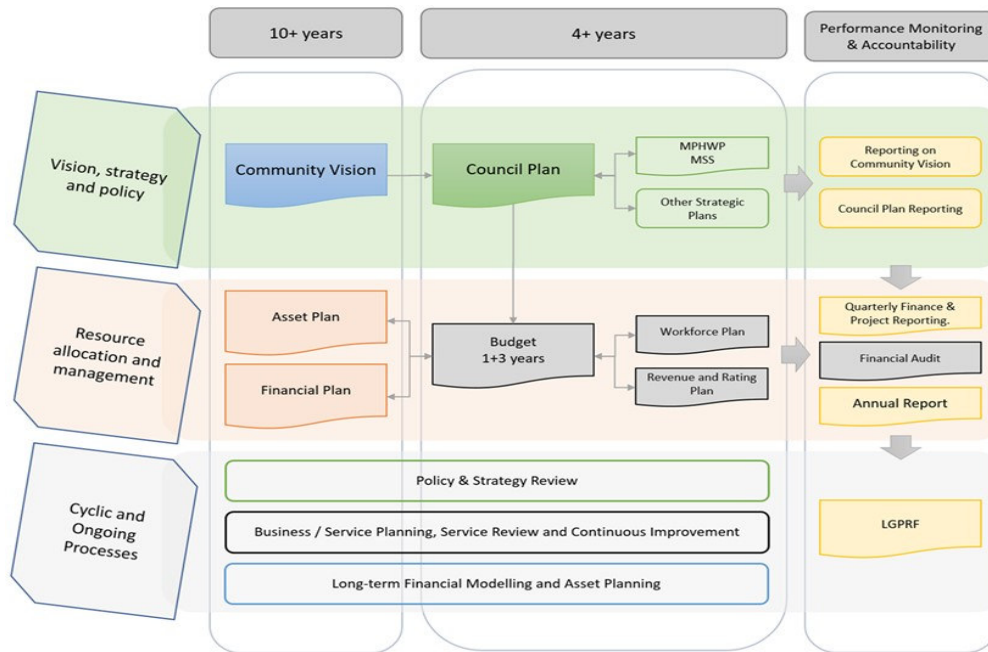
Cr Matthew Driscoll
Mayor

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

1.1.2 Key planning considerations

Service level planning

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

Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our Vision

Working together for a healthy, connected shire

Our Principles

We are engaging genuinely with the community

We are always improving

We are delivering together

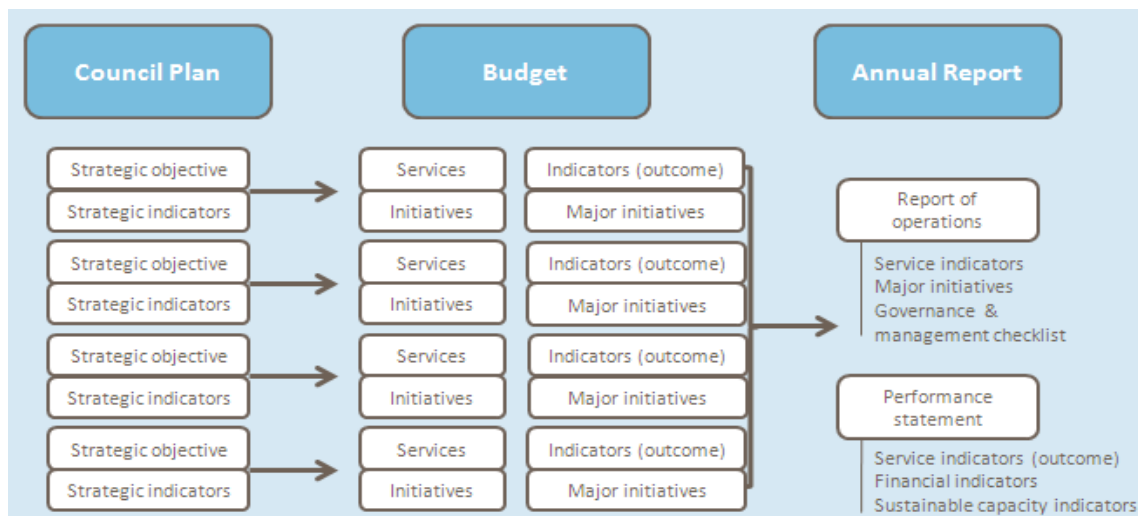
1.3 Strategic objectives

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

Strategic Objective	Description
A healthy, connected, and inclusive community	<ul style="list-style-type: none">- services in our community are accessible and coordinated- our community is inclusive and connected- our community feels safe, regardless of identity or circumstance- our community is physically and mentally healthy
An environment for people and nature	<ul style="list-style-type: none">- we are working locally to address the climate emergency- we are maintaining, improving, and celebrating our places and spaces- our community is growing in harmony with nature- we are focused on the housing affordability challenge in our community- we are facilitating managed growth of our towns while protecting natural assets
A resilient and growing local economy	<ul style="list-style-type: none">- our local economy is diverse and resilient- we are supporting continuous learning and personal growth- we are helping businesses make their work simpler and more sustainable- we are attracting and building investment in our cultural and creative 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 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 A healthy, connected, and inclusive community

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

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Aged and Disability Services	Assesses and plans services for older people and people with disabilities to enable them to remain living independently. This includes services for home care, personal care, respite, delivered meals, home safety, as well as social support programs for isolated older people.	<i>Inc</i>	2,722	2,651	3,780
		<i>Exp</i>	(2,824)	(3,055)	(3,636)
		<i>Surplus / (deficit)</i>	(101)	(405)	144
Community Safety and Amenity	Improves safety and amenity in the shire by supervising school crossings, controlling domestic animals and livestock, regulating parking, issuing local law permits and infringement notices, and providing information and advice to the community.	<i>Inc</i>	305	439	462
		<i>Exp</i>	(887)	(972)	(1,041)
		<i>Surplus / (deficit)</i>	(582)	(533)	(578)
Communication	Provides information to the community about our programs and services through media, social media, advertising, newsletters, and web. Assists and provides advice to staff on sharing information and engaging with the community.	<i>Inc</i>	1	-	-
		<i>Exp</i>	(500)	(481)	(687)
		<i>Surplus / (deficit)</i>	(499)	(481)	(687)
Community Partnerships	Works with local residents, community organisations, and service providers to build community capacity and strengthen our engagement with the community.	<i>Inc</i>	34	-	-
		<i>Exp</i>	(674)	(727)	(709)
		<i>Surplus / (deficit)</i>	(640)	(727)	(709)

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Venue Coordination and Events	Provides hire and management services for public venues, support of events within the shire, as well as cleaning and maintenance of public restrooms.	<i>Inc</i>	39	12	12
		<i>Exp</i>	(871)	(910)	(937)
		<i>Surplus / (deficit)</i>	(832)	(898)	(925)
Customer Service	Assists customers with general enquiries, shares information, registers community requests for service, and processes payments.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(434)	(461)	(522)
		<i>Surplus / (deficit)</i>	(434)	(461)	(522)
Emergency Management	Develops and implements strategies to increase the emergency management capability of the shire and community. Undertakes prevention measures to reduce risk from all natural disasters, particularly fire and flood.	<i>Inc</i>	963	290	129
		<i>Exp</i>	(377)	(1,230)	(369)
		<i>Surplus / (deficit)</i>	586	(939)	(240)
Environmental Health	Conducts inspections and maintains registrations for food and public health businesses, including registration and approval of temporary food permits, assessment of septic tank applications, as well as investigation of complaints.	<i>Inc</i>	178	196	188
		<i>Exp</i>	(342)	(391)	(379)
		<i>Surplus / (deficit)</i>	(164)	(194)	(191)
Executive	Strategically manages the organisation in keeping with the requirements of good governance. This function also includes projects managed by the Executive team, including: - commitments to address the housing affordability challenge in our community, including an affordable housing trust. - supporting local resources for homelessness services. - facilitating projects on behalf of Healthy Loddon Campaspe, including the Healthy Schools project	<i>Inc</i>	21	-	-
		<i>Exp</i>	(1,400)	(1,588)	(2,060)
		<i>Surplus / (deficit)</i>	(1,379)	(1,588)	(2,060)
Library	Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided by Goldfields Library Corporation via the library located in Castlemaine.	<i>Inc</i>	0	5	5
		<i>Exp</i>	(550)	(569)	(586)
		<i>Surplus / (deficit)</i>	(549)	(564)	(581)
Early Years	Provides consultations, information, referrals, advice and support for children from birth to school age, and their families.	<i>Inc</i>	518	342	335
		<i>Exp</i>	(574)	(788)	(514)
		<i>Surplus / (deficit)</i>	(55)	(446)	(179)
People and Culture	Provides strategic and operational organisation capability support including human resources and industrial relations strategies, policies and procedures, as well as training and development opportunities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(1,049)	(981)	(1,111)
		<i>Surplus / (deficit)</i>	(1,049)	(981)	(1,111)
Records	Receives, stores, retrieves and archives records and ensures legislative and privacy requirements are met.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(283)	(322)	(369)
		<i>Surplus / (deficit)</i>	(283)	(322)	(369)
Youth Development	Works in partnership with young people and the community, organisations, and service providers to support and promote initiatives, activities, and programs that strengthen young people's connections and place within the community.	<i>Inc</i>	143	98	98
		<i>Exp</i>	(263)	(286)	(232)
		<i>Surplus / (deficit)</i>	(120)	(189)	(135)

Other Initiatives

- 1) Investing in the Mount Alexander Affordable Housing Trust, to contribute to affordable and social housing - \$500,000
- 2) As a precursor to our customer engagement strategy, investing in minor improvements to the phone system - \$39k.
- 3) Implementing actions from our Disability Action Plan 2023-2027 (\$15k), Early Years Plan 2022-2025 (\$15k) and Middle Years Plan 2023-2026 (\$10k).
- 4) On election of a new Council in late-2024, creating a new four-year Council Plan and Municipal Public Health and Wellbeing Plan - \$100k.
- 5) Support short term coordination of homelessness services across Mount Alexander Shire - \$61k.

Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Actual	2022/23 Actual
Libraries*	Participation	23.10%	20.22%	17.85%
Animal management*	Health and safety	100.00%	100.00%	100.00%
Food safety*	Health and safety	100.00%	16.22%	61.54%
Maternal and child health*	Participation	86.50%	87.34%	84.31%
Maternal and child health*	Participation	77.78%	96.77%	87.88%

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

2.2 An environment for people and nature

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

Services

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Active Communities	Provides advice on local recreational needs and facility use and planning, support for sports and recreation clubs, while running special projects and events to promote and develop healthy physical activity in the shire.	<i>Inc</i>	3	-	-
		<i>Exp</i>	(309)	(308)	(306)
		<i>Surplus/ (deficit)</i>	(306)	(308)	(306)
Community Buildings and Property Management	Prepares maintenance and management programs for our buildings, pavilions and other community assets to maximise value and use. The service also facilitates management and strategic planning for our building, land, commercial and community leases and licences.	<i>Inc</i>	279	184	304
		<i>Exp</i>	(895)	(1,147)	(1,352)
		<i>Surplus/ (deficit)</i>	(616)	(963)	(1,048)
Engineering	Designs, contract manages, and supervises our capital works program. Undertakes safety and condition inspections of roads, bridges, and footpaths, and maintains the asset management system while overseeing community infrastructure development.	<i>Inc</i>	828	1,300	1,375
		<i>Exp</i>	(833)	(997)	(1,035)
		<i>Surplus/ (deficit)</i>	(5)	303	340
Climate Change	Develops environmental policy, coordinates and implements environmental projects, and works with other services to improve our environmental performance, including climate change initiatives.	<i>Inc</i>	92	-	-
		<i>Exp</i>	(219)	(203)	(236)
		<i>Surplus/ (deficit)</i>	(127)	(203)	(236)

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Parks and Gardens	Manages key parks and recreation areas including Castlemaine Botanical Gardens, Maldon Gardens, and Victory Park, as well as managing street trees, tree planting and removal, in addition to planning and strategies.	<i>Inc</i>	144	40	40
		<i>Exp</i>	(2,636)	(2,734)	(2,971)
		<i>Surplus/ (deficit)</i>	(2,492)	(2,694)	(2,931)
Recreation Facilities	Oversees the management, use and development of sports grounds and pavilions. Provides advice on recreational needs, facility use, and planning to provide access to well-maintained sporting and recreation facilities.	<i>Inc</i>	436	314	314
		<i>Exp</i>	(1,228)	(1,238)	(1,247)
		<i>Surplus/ (deficit)</i>	(792)	(924)	(933)
Operations	Undertakes maintenance and of our roads, bridges, paths and drainage. This includes maintenance grading, patrol patching, periodic gravel and bituminous resurfacing, road and intersection renewals, road markings, signage, drain clearance, and street sweeping.	<i>Inc</i>	5,741	1,367	3,441
		<i>Exp</i>	(6,225)	(5,259)	(4,782)
		<i>Surplus/ (deficit)</i>	(485)	(3,892)	(1,341)
Waste Management	Manages the waste management facilities at Castlemaine and Maldon. Provides kerbside waste and recycling collection, and develops and implements waste and resource recovery strategies.	<i>Inc</i>	1,469	480	463
		<i>Exp</i>	(3,286)	(4,345)	(4,926)
		<i>Surplus/ (deficit)</i>	(1,817)	(3,865)	(4,463)

Major Initiatives

- 1) Continuing the multi-year project to construct levees in Castlemaine and Campbells Creek - \$2.17 million.
- 2) Continuing the multi-year project to upgrade Diamond Gully Road and associated intersection - \$701k.
- 3) Investigation works for installation, or renovation, of public toilets facilities across three sites (Norwood Hill, Stanley Park, and Newstead)- \$66k.
- 4) Annual replacement of a playground and open space assets - \$403k.
- 5) Subject to grant funding, commencement of multi-year upgrade works to the Campbells Creek Recreation Reserve pavilion - \$806k.
- 6) Annual programs to reseal local roads and resheet gravel roads - \$1.91 million.
- 7) Continue improvement works at the former Wesleyan Church in Chewton - \$314k.
- 8) Investigation and design works for sport and recreation facilities, subject to grant funding - \$81k.
- 9) Accessibility upgrades to community buildings - \$275k.
- 10) Renewal of community buildings - \$281k.

Other Initiatives

- 11) In accordance with our Building Asset Management Plan, increasing the allocation for building maintenance - \$50k.
- 12) Risk management of trees within the Shire, including Camp Reserve and Gingell Street Castlemaine - \$200k.
- 13) Purchasing Australian carbon credits to offset the organisation's emissions - \$53k.
- 14) Removal of asbestos from community buildings - \$74k.
- 15) Digital mapping of natural environment assets - \$47k.

Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Actual	Actual
Roads*	Satisfaction	50	56	51
Waste collection*	Waste diversion	36.30%	34.08%	34.09%
Aquatic facilities*	Utilisation	0.90	0.78	1.03

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

2.3 A resilient and growing local economy

Business | Economy | Jobs | Education | Creativity | Innovation | Tourism | Culture | Heritage | Development | Corporate

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Building Services	Provides building compliance services including emergency management responsibilities, fire safety inspections, swimming pool barrier audits, and investigation of complaints and illegal works.	<i>Inc</i>	118	171	178
		<i>Exp</i>	(456)	(374)	(363)
		<i>Surplus/ (deficit)</i>	(339)	(203)	(185)
Cultural Development	Provides advocacy and support to help develop arts, cultural, and creative activities across the shire.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(192)	(237)	(309)
		<i>Surplus/ (deficit)</i>	(192)	(237)	(309)
Economic Development	Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks along with reducing barriers for business development. Works towards creating and maintaining an environment that ensures the shire is a desirable location for people to visit, work, live and invest.	<i>Inc</i>	1	20	-
		<i>Exp</i>	(503)	(627)	(532)
		<i>Surplus/ (deficit)</i>	(503)	(607)	(532)
Financial Services	Manages finances through the preparation and monitoring of the budget, payment of accounts, procurement of services, raising and collection of rates and charges, and valuation of properties.	<i>Inc</i>	1,201	1,547	1,095
		<i>Exp</i>	(1,608)	(1,648)	(1,883)
		<i>Surplus/ (deficit)</i>	(407)	(100)	(788)
Governance	Coordinates Council meetings, Councillor related activities, and provides support and oversight of compliance with the Local Government Act.	<i>Inc</i>	34	-	-
		<i>Exp</i>	(1,658)	(1,831)	(2,126)
		<i>Surplus/ (deficit)</i>	(1,624)	(1,831)	(2,126)
Information Technology Services	Provides, supports, and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way.	<i>Inc</i>	-	-	-
		<i>Exp</i>	(1,589)	(1,465)	(1,725)
		<i>Surplus/ (deficit)</i>	(1,589)	(1,465)	(1,725)
Planning Services	Manages land use and development in the municipality in accordance with the Mount Alexander Planning Scheme. The service provides planning information and advice, assesses planning permit applications, and undertakes compliance activities. Develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments, while ensuring appropriate support for our heritage.	<i>Inc</i>	1,222	487	474
		<i>Exp</i>	(1,831)	(1,720)	(1,619)
		<i>Surplus/ (deficit)</i>	(609)	(1,233)	(1,145)

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Tourism Services	Provides visitor information, marketing and industry development for the shire. Supports economic and social benefits of tourism through operation of Visitor Information Centres in Castlemaine and Maldon. Provides accommodation and tour booking services.	<i>Inc</i>	126	74	74
		<i>Exp</i>	(390)	(379)	(389)
		<i>Surplus/ (deficit)</i>	(264)	(305)	(316)

Other Initiatives

- 1) Implementation of strategic planning projects, plus the Castlemaine Heritage Study - \$105k.
- 2) Creating a Rural Land Strategy - \$20k.
- 3) Support for the Castlemaine-Maryborough Rail Trail to further progress its development - \$40,000
- 4) One-off increase of \$69,250 to the contribution to the Castlemaine Art Museum for 2024/25 and 2025/26 to bring the annual contribution to \$100,000 p.a.

Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Actual	Actual
Governance*	Satisfaction	49	55	50
Statutory Planning*	Decision making	33.33%	75.00%	66.67%

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (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
Statutory planning	Decision making	Council planning decisions upheld at VCAT	[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads	[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]
Libraries	Participation	Active library borrowers in municipality	Number of active library borrowers in the last three years / The sum of the population for the last three years] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities / Population per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health Participation		Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.4 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
A healthy, connected, and inclusive community	(8,143)	(13,152)	5,009
An environment for people and nature	(10,918)	(16,855)	5,937
A resilient and growing local economy	(7,125)	(8,946)	1,820
Total	(26,186)	(38,952)	12,766

Expenses added in:

Depreciation	9,991
Finance costs	82
Net gain/(loss) on disposal of assets	1,160
Surplus/(Deficit) before funding sources	(37,419)

Funding sources added in:

Rates and charges revenue	28,499
Rates interest	200
Capital works income	4,435
Unallocated Federal Financial Assistance Grant	4,515
Total funding sources	37,649
Operating surplus/(deficit) for the year	230

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement
For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
	NOTES					
Income / Revenue						
Rates and charges	4.1.1	27,598	28,499	29,316	30,158	31,062
Statutory fees and fines	4.1.2	1,324	1,358	1,385	1,413	1,441
User fees	4.1.3	1,466	2,545	2,621	2,700	2,781
Grants - operating	4.1.4	5,355	9,492	9,712	9,937	10,168
Grants - capital	4.1.4	4,778	4,435	5,738	5,291	5,605
Contributions - monetary	4.1.5	460	310	300	327	371
Contributions - non-monetary	4.1.5	765	1,000	1,020	1,040	1,061
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(695)	(1,160)	(1,004)	(1,020)	(1,035)
Share of net profits (or loss) of associates and joint ventures		5	5	5	5	5
Other income	4.1.6	1,893	1,741	1,518	1,455	1,408
Total income / revenue		42,949	48,225	50,612	51,306	52,868
Expenses						
Employee costs	4.1.7	19,996	21,526	22,089	23,191	24,349
Materials and services	4.1.8	14,785	14,083	13,441	13,979	14,538
Depreciation	4.1.9	9,523	9,699	10,086	10,511	10,857
Amortisation - intangible assets	4.1.10	204	174	250	250	210
Depreciation - right of use assets	4.1.11	136	118	101	94	66
Allowance for impairment losses		21	20	24	26	28
Borrowing costs		65	60	55	3	-
Finance costs - leases		11	22	15	9	3
Other expenses	4.1.12	1,618	2,293	1,793	1,811	1,829
Total expenses		46,359	47,995	47,854	49,873	51,880
Surplus/(deficit) for the year		(3,410)	230	2,758	1,433	988
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain / (loss)		232	4,104	4,122	4,167	4,210
Total other comprehensive income		232	4,104	4,122	4,167	4,210
Total comprehensive result		(3,178)	4,334	6,880	5,599	5,198

Balance Sheet

For the four years ending 30 June 2028

		Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		3,808	3,354	3,493	3,249	2,477
Trade and other receivables		3,000	4,717	4,927	5,006	5,153
Other financial assets		23,000	21,850	22,943	24,090	25,294
Inventories		120	124	117	127	120
Other assets		560	560	560	560	560
Total current assets	4.2.1	<u>30,488</u>	<u>30,604</u>	<u>32,041</u>	<u>33,032</u>	<u>33,605</u>
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		660	1,008	1,368	1,741	2,127
Property, infrastructure, plant & equipment		416,711	421,228	425,582	429,947	434,416
Right-of-use assets	4.2.4	379	261	160	66	-
Intangible assets		664	824	574	324	114
Total non-current assets	4.2.1	<u>418,414</u>	<u>423,321</u>	<u>427,684</u>	<u>432,078</u>	<u>436,657</u>
Total assets		<u>448,902</u>	<u>453,925</u>	<u>459,724</u>	<u>465,110</u>	<u>470,262</u>
Liabilities						
Current liabilities						
Trade and other payables		1,617	1,963	1,848	1,919	1,987
Trust funds and deposits		1,845	1,642	1,461	1,345	1,237
Contract and other liabilities		3,584	4,301	4,946	5,045	5,095
Provisions		3,423	3,471	3,520	3,569	3,619
Interest-bearing liabilities	4.2.3	131	1,336	141	-	-
Lease liabilities	4.2.4	99	142	128	77	-
Total current liabilities	4.2.2	<u>10,699</u>	<u>12,854</u>	<u>12,044</u>	<u>11,954</u>	<u>11,938</u>
Non-current liabilities						
Provisions		1,928	1,898	1,868	1,838	1,808
Interest-bearing liabilities	4.2.3	1,476	141	-	-	-
Lease liabilities	4.2.4	295	194	94	-	-
Total non-current liabilities	4.2.2	<u>3,699</u>	<u>2,233</u>	<u>1,962</u>	<u>1,838</u>	<u>1,808</u>
Total liabilities		<u>14,398</u>	<u>15,087</u>	<u>14,006</u>	<u>13,792</u>	<u>13,747</u>
Net assets		<u>434,504</u>	<u>438,838</u>	<u>445,718</u>	<u>451,318</u>	<u>456,515</u>
Equity						
Accumulated surplus		108,626	110,324	113,778	115,979	117,809
Reserves		325,878	328,514	331,941	335,338	338,706
Total equity		<u>434,504</u>	<u>438,838</u>	<u>445,718</u>	<u>451,318</u>	<u>456,515</u>

Statement of Changes in Equity
For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024 Forecast Actual					
Balance at beginning of the financial year		437,784	112,036	299,760	25,988
Surplus/(deficit) for the year		(3,410)	(3,410)	-	-
Net asset revaluation gain / (loss)		232	-	232	-
Transfers to other reserves		16,499	-	-	16,499
Transfers from other reserves		(16,601)	-	-	(16,601)
Balance at end of the financial year		434,504	108,626	299,992	25,886
2025 Budget					
Balance at beginning of the financial year		434,504	108,626	299,992	25,886
Surplus/(deficit) for the year		230	230	-	-
Net asset revaluation gain / (loss)		4,104	-	4,104	-
Transfers to other reserves	4.3.1	-	(11,644)	-	11,644
Transfers from other reserves	4.3.1		13,112		(13,112)
Balance at end of the financial year	4.3.2	438,838	110,324	304,096	24,418
2026					
Balance at beginning of the financial year		438,838	110,324	304,096	24,418
Surplus/(deficit) for the year		2,758	2,758	-	-
Net asset revaluation gain / (loss)		4,122	-	4,122	-
Transfers to other reserves		-	(11,844)	-	11,844
Transfers from other reserves			12,540		(12,540)
Balance at end of the financial year		445,718	113,778	308,219	23,722
2027					
Balance at beginning of the financial year		445,718	113,778	308,219	23,722
Surplus/(deficit) for the year		1,433	1,433	-	-
Net asset revaluation gain / (loss)		4,167	-	4,167	-
Transfers to other reserves		-	(10,989)	-	10,989
Transfers from other reserves			11,758		(11,758)
Balance at end of the financial year		451,318	115,979	312,385	22,953
2028					
Balance at beginning of the financial year		451,318	115,979	312,385	22,953
Surplus/(deficit) for the year		988	988	-	-
Net asset revaluation gain / (loss)		4,210	-	4,210	-
Transfers to other reserves		(0)	(10,134)	-	10,134
Transfers from other reserves			10,976		(10,976)
Balance at end of the financial year		456,515	117,809	316,595	22,111

Statement of Cash Flows

For the four years ending 30 June 2028

NOTES	Forecast	Budget	Projections			
	Actual	2024/25	2025/26	2026/27	2027/28	
	2023/24	2024/25	2025/26	2026/27	2027/28	
	\$'000	\$'000	\$'000	\$'000	\$'000	
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	
Cash flows from operating activities						
Rates and charges	25,040	27,996	29,606	30,122	30,998	
Statutory fees and fines	1,298	1,467	1,540	1,554	1,583	
User fees	1,416	2,750	2,912	2,966	3,053	
Grants - operating	5,355	9,324	9,813	9,930	10,153	
Grants - capital	4,778	4,357	5,684	5,341	5,579	
Contributions - monetary	460	310	300	327	371	
Interest received	1,527	1,286	1,183	1,112	1,057	
Trust funds and deposits taken	1,952	-	-	-	-	
Other receipts	(97)	519	419	407	419	
Net GST refund / payment	(2,226)	2,015	2,098	2,163	2,244	
Employee costs	(17,345)	(21,427)	(22,024)	(23,120)	(24,276)	
Materials and services	(13,295)	(15,233)	(14,847)	(15,329)	(15,930)	
Trust funds and deposits repaid	-	(203)	(181)	(117)	(108)	
Other payments	(1,526)	(2,520)	(2,065)	(2,030)	(2,051)	
Net cash provided by/(used in) operating activities	4.4.1	7,337	10,642	14,439	13,326	13,092
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment	(11,802)	(11,979)	(11,332)	(11,758)	(12,199)	
Proceeds from sale of property, infrastructure, plant and equipment	463	347	-	-	-	
Payments for investments	(250)	-	(1,448)	(1,515)	(1,585)	
Proceeds from sale of investments	-	807	-	-	-	
Net cash provided by/ (used in) investing activities	4.4.2	(11,589)	(10,826)	(12,780)	(13,273)	(13,784)
Cash flows from financing activities						
Finance costs	(65)	(60)	(55)	(3)	-	
Proceeds from borrowings	-	-	-	-	-	
Repayment of borrowings	(125)	(130)	(1,336)	(141)	-	
Interest paid - lease liability	(11)	(22)	(15)	(9)	(3)	
Repayment of lease liabilities	(136)	(58)	(114)	(145)	(77)	
Net cash provided by/(used in) financing activities	4.4.3	(337)	(270)	(1,520)	(298)	(80)
Net increase/(decrease) in cash and cash equivalents		(4,589)	(454)	140	(244)	(772)
Cash and cash equivalents at the beginning of the financial year		8,397	3,808	3,354	3,493	3,249
Cash and cash equivalents at the end of the financial year		3,808	3,354	3,493	3,249	2,477

Statement of Capital Works
For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual		2025/26	2026/27	2027/28
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land improvements		1,594	2,201	500	500	500
Total land		1,594	2,201	500	500	500
Buildings		1,102	895	1,598	1,696	1,763
Total buildings		1,102	895	1,598	1,696	1,763
Total property		2,696	3,096	2,098	2,196	2,263
Plant and equipment						
Plant, machinery and equipment		1,582	1,236	1,040	1,110	1,040
Computers and telecommunications		490	201	200	205	210
Total plant and equipment		2,072	1,437	1,240	1,315	1,250
Infrastructure						
Roads		2,071	3,608	4,400	4,450	4,800
Bridges		1,800	136	822	834	808
Footpaths and cycleways		538	363	500	550	600
Drainage		483	306	418	400	477
Recreational, leisure and community facilities		2,570	1,641	824	944	892
Total infrastructure		7,462	6,054	6,964	7,178	7,577
Total capital works expenditure	4.5.1	12,230	10,587	10,302	10,689	11,090
Represented by:						
New asset expenditure		3,319	2,506	230	219	255
Asset renewal expenditure		7,529	6,516	8,596	8,096	9,053
Asset expansion expenditure		-	161	-	-	-
Asset upgrade expenditure		1,382	1,404	1,476	2,374	1,782
Total capital works expenditure	4.5.1	12,230	10,587	10,302	10,689	11,090
Funding sources represented by:						
Grants		4,778	4,435	5,738	5,291	5,605
Contributions		-	5	-	-	-
Council cash		7,452	6,147	4,564	5,398	5,485
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,230	10,587	10,302	10,689	11,090

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	19,996	21,526	22,089	23,191	24,349
Employee costs - capital	1,100	986	875	764	653
Total staff expenditure	21,096	22,512	22,964	23,955	25,001
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	204.5	210.8	203.5	203.5	203.5
Total staff numbers	204.5	210.8	203.5	203.5	203.5

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Communications and Customer Services	1,743	362	1,322	59	
Community Partnerships	1,360	523	807	24	6
Community Wellbeing	2,880	1,000	1,860	19	
Corporate Services	1,893	1,743	150		
Development Services	2,662	1,930	712	20	
Economy and Culture	506	275	231		1
Engineering	689	641	48		
Executive	1,430	1,249	181		
Governance and Risk	743	592	151		
Operations	3,581	3,430	135		17
Parks, Recreation and Community Facilities	2,199	2,014	186		
People and Culture	739	417	321		1
Total permanent staff expenditure	20,425	14,176	6,102	122	25
Other employee related expenditure	1,101				
Capitalised labour costs	986				
Total expenditure	22,512				

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

Department	Budget 2024/25	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Communications and Customer Services	18.5	3.0	14.9	0.6	
Community Partnerships	11.8	4.0	7.7	0.2	
Community Wellbeing	33.9	9.6	24.0	0.2	
Corporate Services	17.5	16.0	1.5		
Development Services	25.9	18.0	7.7	0.2	
Economy and Culture	4.4	2.0	2.4		
Engineering	6.1	5.5	0.6		
Executive	8.7	7.0	1.7		
Governance and Risk	6.8	5.0	1.8		
Operations	38.6	36.9	1.6		0.1
Parks, Recreation and Community Facilities	23.0	21.0	2.0		
People and Culture	6.2	3.0	3.2		
Total staff	201.4	131.0	69.1	1.2	0.1
Capitalised labour costs	9.4				
Total staff	210.8				

**Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Communications and Customer Services				
Permanent - Full time	362	373	384	396
Women	212	219	225	232
Men	150	154	159	163
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	1,322	1,336	1,377	1,418
Women	776	787	810	835
Men	440	441	454	468
Persons of self-described gender / not specified	106	109	112	115
Total Communications and Customer Services	1,684	1,709	1,761	1,813
Community Partnerships				
Permanent - Full time	523	539	555	572
Women	418	431	443	457
Men	105	109	112	115
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	807	760	783	807
Women	585	543	560	576
Men	222	217	224	231
Persons of self-described gender / not specified	-	-	-	-
Total Community Partnerships	1,330	1,300	1,339	1,379
Community Wellbeing				
Permanent - Full time	1,000	1,030	1,061	1,093
Women	591	609	627	646
Men	155	160	165	170
Persons of self-described gender / not specified	254	262	269	277
Permanent - Part time	1,860	1,916	1,973	2,033
Women	1,250	1,287	1,326	1,366
Men	369	381	392	404
Persons of self-described gender / not specified	241	248	255	263
Total Community Wellbeing	2,861	2,946	3,035	3,126
Corporate Services				
Permanent - Full time	1,743	1,726	1,679	1,729
Women	1,018	1,049	981	1,011
Men	514	460	474	488
Persons of self-described gender / not specified	211	217	224	231
Permanent - Part time	150	154	159	164
Women	150	154	159	164
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Total Corporate Services	1,893	1,880	1,837	1,892
Development Services				
Permanent - Full time	1,930	1,960	1,943	2,002
Women	1,196	1,232	1,194	1,230
Men	622	613	631	650
Persons of self-described gender / not specified	112	115	118	122
Permanent - Part time	712	734	756	778
Women	396	408	421	433
Men	272	280	289	297
Persons of self-described gender / not specified	44	45	47	48
Total Development Services	2,642	2,694	2,699	2,780
Economy and Culture				
Permanent - Full time	275	283	291	300
Women	275	283	291	300
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	231	237	245	252
Women	126	130	134	138
Men	42	43	44	46
Persons of self-described gender / not specified	63	65	67	69
Total Economy and Culture	505	520	536	552

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Engineering				
Permanent - Full time	641	661	680	701
Women	-	-	-	-
Men	630	649	669	689
Persons of self-described gender / not specified	11	12	12	12
Permanent - Part time	48	49	51	52
Women	48	49	51	52
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Total Engineering	689	710	731	753
Executive				
Permanent - Full time	1,249	1,209	1,245	1,282
Women	679	621	640	659
Men	570	587	605	623
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	181	123	127	131
Women	120	123	127	131
Men	-	-	-	-
Persons of self-described gender / not specified	61	-	-	-
Total Executive	1,430	1,332	1,372	1,413
Governance and Risk				
Permanent - Full time	592	610	628	647
Women	481	495	510	525
Men	-	-	-	-
Persons of self-described gender / not specified	112	115	118	122
Permanent - Part time	151	156	160	165
Women	-	-	-	-
Men	88	91	93	96
Persons of self-described gender / not specified	63	65	67	69
Total Governance and Risk	743	766	789	812
Operations				
Permanent - Full time	3,430	3,453	3,557	3,663
Women	328	258	266	274
Men	2,990	3,080	3,172	3,268
Persons of self-described gender / not specified	112	115	118	122
Permanent - Part time	135	139	143	147
Women	71	73	76	78
Men	63	65	67	69
Persons of self-described gender / not specified	-	-	-	-
Total Operations	3,564	3,592	3,700	3,811
Parks, Recreation and Community Facilities				
Permanent - Full time	2,012	1,972	2,031	2,092
Women	536	552	568	586
Men	1,476	1,520	1,566	1,613
Persons of self-described gender / not specified	-	(100)	(103)	(106)
Permanent - Part time	186	191	197	203
Women	105	109	112	115
Men	63	65	67	69
Persons of self-described gender / not specified	17	17	18	19
Total Parks, Recreation and Community Facilities	2,197	2,163	2,228	2,295
People and Culture				
Permanent - Full time	417	429	442	455
Women	179	185	190	196
Men	238	245	252	260
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	321	319	329	339
Women	247	248	256	263
Men	74	71	73	75
Persons of self-described gender / not specified	-	-	-	-
Total People and Culture	738	748	771	794
Casuals, temporary and other expenditure	148	153	158	162
Indirect costs	1,101	1,134	1,168	1,203
Capitalised labour costs	986	1,015	1,046	1,077
Total staff expenditure	22,512	22,662	23,168	23,863

	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
Communications and Customer Services				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	14.9	14.9	14.9	14.9
Women	8.2	8.2	8.2	8.2
Men	5.3	5.3	5.3	5.3
Persons of self-described gender / not specified	1.4	1.4	1.4	1.4
Total Communications and Customer Services	17.9	17.9	17.9	17.9
Community Partnerships				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	3.0	3.0	3.0	3.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	7.7	7.3	7.3	7.3
Women	5.9	5.6	5.6	5.6
Men	1.8	1.7	1.7	1.7
Persons of self-described gender / not specified	-	-	-	-
Total Community Partnerships	11.7	11.3	11.3	11.3
Community Wellbeing				
Permanent - Full time	9.6	9.6	9.6	9.6
Women	5.0	5.0	5.0	5.0
Men	1.6	1.6	1.6	1.6
Persons of self-described gender / not specified	3.0	3.0	3.0	3.0
Permanent - Part time	24.0	21.4	21.4	21.4
Women	16.3	13.9	13.9	13.9
Men	4.5	4.3	4.3	4.3
Persons of self-described gender / not specified	3.2	3.2	3.2	3.2
Total Community Wellbeing	33.7	31.1	31.1	31.1
Corporate Services				
Permanent - Full time	16.0	16.0	16.0	16.0
Women	9.0	9.0	9.0	9.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender / not specified	2.0	2.0	2.0	2.0
Permanent - Part time	1.5	1.5	1.5	1.5
Women	1.5	1.5	1.5	1.5
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Total Corporate Services	17.5	17.5	17.5	17.5
Development Services				
Permanent - Full time	18.0	17.0	17.0	17.0
Women	11.0	10.0	10.0	10.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender / not specified	1.0	1.0	1.0	1.0
Permanent - Part time	7.7	7.7	7.7	7.7
Women	4.3	4.3	4.3	4.3
Men	2.9	2.9	2.9	2.9
Persons of self-described gender / not specified	0.6	0.6	0.6	0.6
Total Development Services	25.7	24.7	24.7	24.7
Economy and Culture				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	2.4	2.4	2.4	2.4
Women	1.2	1.2	1.2	1.2
Men	0.4	0.4	0.4	0.4
Persons of self-described gender / not specified	0.8	0.8	0.8	0.8
Total Economy and Culture	4.4	4.4	4.4	4.4

	2024/25	2025/26	2026/27	2027/28
	FTE	FTE	FTE	FTE
Engineering				
Permanent - Full time	5.5	5.5	5.5	5.5
Women	-	-	-	-
Men	5.4	5.4	5.4	5.4
Persons of self-described gender / not specified	0.1	0.1	0.1	0.1
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	-	-	-	-
Persons of self-described gender / not specified	-	-	-	-
Total Engineering	6.1	6.1	6.1	6.1
Executive				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	5.0	5.0	5.0	5.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	1.7	0.8	0.8	0.8
Women	1.1	0.8	0.8	0.8
Men	-	-	-	-
Persons of self-described gender / not specified	0.6	-	-	-
Total Executive	8.7	7.8	7.8	7.8
Governance and Risk				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	4.0	4.0	4.0	4.0
Men	-	-	-	-
Persons of self-described gender / not specified	1.0	1.0	1.0	1.0
Permanent - Part time	1.8	1.8	1.8	1.8
Women	-	-	-	-
Men	1.0	1.0	1.0	1.0
Persons of self-described gender / not specified	0.8	0.8	0.8	0.8
Total Governance and Risk	6.8	6.8	6.8	6.8
Operations				
Permanent - Full time	36.9	36.9	36.9	36.9
Women	4.0	4.0	4.0	4.0
Men	31.9	31.9	31.9	31.9
Persons of self-described gender / not specified	1.0	1.0	1.0	1.0
Permanent - Part time	1.6	1.6	1.6	1.6
Women	0.9	0.9	0.9	0.9
Men	0.7	0.7	0.7	0.7
Persons of self-described gender / not specified	-	-	-	-
Total Operations	38.5	38.5	38.5	38.5
Parks, Recreation and Community Facilities				
Permanent - Full time	21.0	21.0	21.0	21.0
Women	5.0	5.0	5.0	5.0
Men	16.0	16.0	16.0	16.0
Persons of self-described gender / not specified	-	-	-	-
Permanent - Part time	2.0	1.6	1.6	1.6
Women	1.0	1.0	1.0	1.0
Men	0.6	0.6	0.6	0.6
Persons of self-described gender / not specified	0.4	-	-	-
Total Parks, Recreation and Community Facilities	23.0	22.6	22.6	22.6
People and Culture				
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 / not specified	-	-	-	-
Permanent - Part time	3.2	3.1	3.1	3.1
Women	2.4	2.4	2.4	2.4
Men	0.8	0.7	0.7	0.7
Persons of self-described gender / not specified	-	-	-	-
Total People and Culture	6.2	6.1	6.1	6.1
Casuals and temporary staff	1.2	1.2	1.2	1.2
Capitalised labour	9.4	7.6	7.6	7.6
Total staff numbers	210.7	203.5	203.5	203.5

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 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives, while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2024/25 of \$28,499,918.

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

	2023/24	2024/25	Change	
	Forecast Actual \$'000	Budget \$'000	\$'000	%
General rates*	22,603	23,473	870	3.85%
Waste management charge	4,865	4,997	132	2.72%
Supplementary rates and rate adjustments	105	30	(75)	-71.41%
Interest on rates and charges	200	200	-	0.00%
Total rates and charges	27,773	28,700	927	3.34%

*This item is 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	2023/24 cents/\$CIV	2024/25 cents/\$CIV	Change
General rate for rateable residential properties	0.23980	0.24989	4.21%
General rate for rateable commercial properties	0.31174	0.32486	4.21%
General rate for rateable farm properties	0.19184	0.19991	4.21%
General rate for rateable vacant land properties	0.47960	0.49978	4.21%

4.1.1 Rates and charges continued

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

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	15,749	16,342	593	3.77%
Farm	2,882	3,115	233	8.10%
Commercial	1,806	1,877	71	3.93%
Vacant land	2,166	2,138	(28)	-1.29%
Total amount to be raised by general rates	22,603	23,473	870	3.85%

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	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	9,466	9,621	155	1.64%
Farm	995	1,000	5	0.50%
Commercial	696	688	(8)	-1.15%
Vacant land	1,212	1,202	(10)	-0.83%
Total number of assessments	12,369	12,511	142	1.15%

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	6,567,356	6,539,841	(27,515)	-0.42%
Farm	1,502,233	1,558,386	56,153	3.74%
Commercial	579,411	577,776	(1,635)	-0.28%
Vacant land	451,653	427,821	(23,832)	-5.28%
Total value of land	9,100,653	9,103,824	3,171	0.03%

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

Type of charge	Per Rateable Property	Per Rateable Property	Change	
	2023/24	2024/25		
	\$	\$	\$	%
Kerbside collection and recycling 80 litre bin	450	462	12	2.67%
Kerbside collection and recycling 140 litre bin	653	671	18	2.76%
Total	1,103	1,133	30	2.72%

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

Type of charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection and recycling 80 litre bin	1,534	1,623	89	5.80%
Kerbside collection and recycling 140 litre bin	3,306	3,374	68	2.06%
Total	4,840	4,997	157	3.24%

4.1.1 Rates and charges continued

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

Total rates and charges	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	15,749	16,342	593	3.77%
Farm	2,882	3,115	233	8.10%
Commercial	1,806	1,877	71	3.93%
Vacant land	2,166	2,138	(28)	-1.29%
Kerbside collection and recycling 80 litre bin	1,534	1,623	89	5.80%
Kerbside collection and recycling 140 litre bin	3,306	3,374	68	2.06%
Total Rates and charges	27,443	28,470	1,027	3.74%

4.1.1(j) Fair Go Rates System Compliance

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

	2023/24	2024/25
	Budget	Budget
Total Rates at 30 June	\$ 21,848,614	\$ 22,872,168
Number of rateable properties at 30 June	12,369	12,508
Base Average Rate	\$ 1,766	\$ 1,829
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,828	\$ 1,879
Number of rateable properties at 1 July	12,369	12,511
Maximum General Rates Revenue	\$ 22,613,315	\$ 23,506,789
Budgeted General Rates Revenue	\$ 22,602,788	\$ 23,472,918
Budgeted Supplementary Rates and Rates Adjustments	\$ 30,000	\$ 30,000
Budgeted Total Rates Revenue	\$ 22,632,788	\$ 23,502,918

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

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

- The making of supplementary valuations (2024/25: estimated \$100,000 and 2023/24: \$100,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes commercial land and so on.

4.1.1(l) Differential rates

General rate (base rate)

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

Farm rate

The farm rate is set at 80% of the general rate. Farm land means any rateable land that is :

- Not less than 2 hectares in area; and
- 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
- Used by a business -
 - That has a significant and substantial commercial purpose or 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 it is operating.

Commercial rate

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

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

Vacant land rate

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

4.1.1(m) Trust For Nature Covenants (TFNC)

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual	2024/25		
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Animal control	253	260	7	2.71%
Planning permits and fees	476	462	(14)	-2.92%
Building permits and fees	170	177	7	3.86%
Health registrations	173	176	3	1.70%
Local laws	39	38	(0)	-0.84%
Parking fines	172	175	4	2.09%
Other statutory fees and fines	41	69	28	67.30%
Total statutory fees and fines	1,324	1,358	34	2.54%

Statutory fees and fines are levied in accordance with legislation and include animal registrations, planning and building permits, public health registrations, and parking fines. Increases in the unit rate of statutory fees are made in accordance with legislative requirements. Revenue from statutory fees and fines is budgeted to increase by \$8,000 compared to the 2023/2024 budget.

4.1.3 User fees

	Forecast	Budget	Change	
	Actual	2024/25		
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Home and community care	633	1,535	902	142.43%
Tourism services	55	55	0	0.00%
Facility hire	26	26	0	1.28%
Engineering services	169	233	64	37.95%
Waste management services	470	463	(7)	-1.59%
Other user fees	114	234	120	105.75%
Total user fees	1,466	2,545	1,079	73.58%

User fees relate to the recovery of service delivery costs by charging fees to the users of Council's services. These include the use of recreation and community facilities, and the provision of home and community care services. In setting the budget, the key principle for determining the level of user fees has been to ensure that, generally, increases do not exceed the rate cap increase. Where increases are greater, this is due to increases in the cost of service provision which is sometimes influenced by external factors. User fees are budgeted to increase by \$1.09 million compared to the 2023/2024 budget. This is largely due to the equalisation of fees for Community Wellbeing services, and the introduction of new services in Community Wellbeing.

4.1.4 Grants

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Commonwealth funded grants	6,990	10,926	3,936	56%
State funded grants	7,612	3,001	(4,611)	-61%
Total grants received	14,602	13,927	(675)	-5%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grant	286	6,931	6,645	2320%
Aged care	1,771	1,686	(85)	-5%
Other	4	4	0	0%
Recurrent - State Government				
Aged care	202	196	(7)	-3%
School crossing supervisors	62	76	14	23%
Families and children	338	331	(7)	-2%
Emergency management	120	120	0	0%
Environment	40	40	0	0%
Youth	96	96	0	0%
Other	23	12	(11)	-48%
Total recurrent grants	2,942	9,492	6,549	223%
Non-recurrent - State Government				
Emergency management	2,248	-	(2,248)	-100%
Environment	24	-	(24)	-100%
Road safety	140	-	(140)	-100%
Total non-recurrent grants	2,412	-	(2,412)	-100%
Total operating grants	5,355	9,492	4,137	77%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	1,213	1,680	467	38%
Road upgrades (Fogartys Gap Road and Spring Street)	519	-	(519)	-100%
Total recurrent grants	1,732	1,680	(52)	-3%
Non-recurrent - Commonwealth Government				
Bridges	501	-	(501)	-100%
Drainage	267	-	(267)	-100%
Emergency management	88	-	(88)	-100%
Roads	-	624	624	100%
Recreation	252	-	(252)	-100%
Non-recurrent - State Government				
Buildings	103	-	(103)	-100%
Levees	-	1,500	1,500	100%
Drainage	-	25	25	100%
Roads and streetscapes	808	-	(808)	-100%
Recreation	943	606	(336)	-36%
Other	84	-	(84)	-100%
Total non-recurrent grants	3,046	2,755	(290)	-10%
Total capital grants	4,778	4,435	(343)	-7%
Total grants	10,133	13,927	3,794	37%

4.1.4 Grants continued

Operating grants include all monies received from state and federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants will increase by \$682,000 (8%) compared to the budget adopted in 2023/2024.

Capital grants include all monies received from state and federal sources for the purposes of funding the capital works program. Overall capital grants will decrease by \$3.08 million compared to the budget adopted in 2023/2024.

4.1.5 Contributions

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Monetary	460	310	(150)	-32.64%
Non-monetary	765	1,000	235	0.00%
Total contributions	1,225	1,310	85	6.93%

Monetary contributions include open space contributions from developers, and are expected to be similar to the 2023/2024 budget. Non-monetary contributions include capital assets, such as roads and footpaths, transferred to Council from developers.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Interest	1,527	1,286	(241)	-15.78%
Rent	179	299	120	67.16%
Other	188	157	(31)	-16.35%
Total other income	1,893	1,741	(152)	-8.01%

Council received greater than budgeted income from investment interest that contributed to the forecast result in 2023/2024, while income from the Maldon Caravan Park is expected to increase.

4.1.7 Employee costs

	Forecast	Budget	Change	
	Actual 2023/24 \$'000	2024/25 \$'000	\$'000	%
Wages and salaries	17,345	18,642	1,297	7.48%
WorkCover	370	400	30	8.09%
Superannuation	1,853	2,031	178	9.59%
Fringe Benefits Tax	44	48	4	9.32%
Other	384	404	21	5.35%
Total employee costs	19,996	21,526	1,529	7.65%

Employee costs include all labour related expenditure such as wages and salaries, and oncosts such as allowances, leave entitlements, employer superannuation, workers compensation insurance, and rostered days off. Employee costs are budgeted to increase by 7%, or \$1.50 million, compared to the 2023/2024 budget.

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

4.1.8 Materials and services

	Forecast	Budget	Change	
	Actual			
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Service providers	10,638	9,759	(879)	-8.26%
Materials	1,061	1,153	92	8.64%
Plant costs	777	747	(30)	-3.92%
Utilities	545	554	9	1.58%
Office administration	418	383	(35)	-8.30%
Information technology	853	981	128	14.97%
Insurance	493	507	14	2.90%
Total materials and services	14,785	14,083	(702)	-4.75%

Materials and services includes the purchase of consumables, payments to contractors for the provision of services, utility costs, software licencing, insurances, fleet, and elections etc. The 2023/2024 forecast includes costs for flood recovery works following a storm event in October 2022. These works will be finalised in 2023/2024, and will mostly be reimbursed by the State and Federal Governments.

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual			
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,291	2,335	45	1.94%
Plant and equipment	905	963	58	6.42%
Infrastructure	6,327	6,400	73	1.16%
Total depreciation	9,523	9,699	176	1.85%

Depreciation is an accounting measure and is a non-cash item which attempts to allocate the depreciable value of an asset over its useful life for Council's property, plant and equipment, and infrastructure assets such as roads and drains.

4.1.10 Amortisation - Intangible assets

	Forecast	Budget	Change	
	Actual			
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Intangible assets	204	174	(30)	-14.90%
Total amortisation - intangible assets	204	174	(30)	-14.90%

4.1.11 Depreciation - Right of use assets

	Forecast	Budget	Change	
	Actual			
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	136	118	(18)	-13.30%
Total depreciation - right of use assets	136	118	(18)	-13.30%

4.1.12 Other expenses

	Forecast	Budget	Change	
	Actual	2024/25	\$'000	%
	2023/24	2024/25	\$'000	%
Audit fees	90	98	8	8.58%
Councillors' allowances	270	316	46	16.91%
Regional library contribution	569	586	17	3.00%
Contributions - fee waivers	47	47	0	0.00%
Contributions - community grants	520	558	38	7.24%
Contribution - Mount Alexander Affordable Housing Trust	-	500	500	0.00%
Government levies payable	40	49	10	23.87%
Other	81	139	58	70.81%
Total other expenses	1,618	2,293	675	41.74%

Other expenses relate to a range of unclassified items including contributions to community groups and the North Central Goldfields Regional Library Corporation, councillor allowances (with an additional councillor being added in 2024/25 as directed by the State Government), audit fees, and other miscellaneous expenditure items.

4.2 Balance Sheet

4.2.1 Assets

Current assets of cash and cash equivalents, such as petty cash or at-call bank accounts, and investments in deposits or other highly liquid investments with short term maturities are expected to decrease from the 2023/2024 budget.

Trade and other receivables are monies owed to Council by ratepayers and others. Short-term debtors are expected to have a minor decrease during 2024/2025 due to rising interest rates and inflation causing cash flow challenges for households.

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

4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are expected to increase due to unperformed contractual obligations for capital grant funded projects. Grant income is set aside and only recognised once contractual obligations are discharged

Provisions include accrued employee entitlements for long service leave and annual leave, as well as costs of landfill rehabilitation works, and these provisions are expected to decrease by \$2.04 million from the 2023/24 budget due to the completion of landfill rehabilitation works in mid-2023.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	Actual	2024/25	2025/26	2026/27	2027/28
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	1,732	1,607	1,477	141	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(125)	(130)	(1,336)	(141)	0
Amount of borrowings as at 30 June	1,607	1,477	141	-	-

4.2.4 Leases by category

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000
Right-of-use assets		
Plant and equipment	379	261
Total right-of-use assets	379	261
Lease liabilities		
Current lease liabilities		
Plant and equipment	99	142
Total current lease liabilities	99	142
Non-current lease liabilities		
Plant and equipment	295	194
Total non-current lease liabilities	295	194
Total lease liabilities	394	336

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3% or 6.1%.

4.3 Statement of changes in Equity

4.3.1 Reserves

Some cash and cash equivalents held by Council are restricted in part and are not fully available for Council's operations. The budgeted cash flow statement indicates Council estimates that at 30 June 2025 it will have cash and investments of \$25.39 million, and \$24.42 million of these funds are restricted by reserve funds held, as per below.

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000
Campbells Creek South Development	83	83
Diamond Gully Development Contribution	539	539
Energy/Water Saving	267	347
Gravel Pit Rehabilitation	39	39
Parkland/Open Space	914	726
Swimming Pool	3,061	3,061
Developer Tree Planting	93	93
Uncompleted Works	9,000	7,760
Unspent Grants	3,584	3,610
Waste	8,078	7,932
Developer Tree Contributions	145	145
Developer Contribution Reserve	83	83
Total reserves	25,886	24,418

4.3.2 Equity

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

- The asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves representing funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus results directly from the operating surplus for the year, and net result of reserve transfers.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

4.4.2 Net cash flows provided by/used in investing activities

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

4.4.3 Net cash flows provided by/used in financing activities

For 2024/25 no new borrowings are proposed.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	2,696	3,096	400	14.85%
Plant and equipment	2,072	1,437	(635)	-30.65%
Infrastructure	7,462	6,054	(1,409)	-18.88%
Total	12,230	10,587	(1,643)	-13.44%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	3,096	2,181	592	323	-	1,500	-	1,596	-
Plant and equipment	1,437	-	1,437	-	-	-	-	1,437	-
Infrastructure	6,054	325	4,487	1,080	161	2,935	5	3,114	-
Total	10,587	2,506	6,516	1,404	161	4,435	5	6,147	-

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land Improvements									
<i>Castlemaine and Campbells Creek levees</i>	2,151	2,151	-	-	-	1,500	-	651	-
<i>Environmental remediation at Castlemaine depot</i>	51	-	-	51	-	-	-	51	-
Buildings and Improvements									
<i>Building accessibility upgrades</i>	273	-	-	273	-	-	-	273	-
<i>Community building renewals</i>	278	-	278	-	-	-	-	278	-
<i>Metcalfe Reserve BBQ shelter</i>	30	30	-	-	-	-	-	30	-
<i>Former Chewton Wesleyan Church</i>	314	-	314	-	-	-	-	314	-
TOTAL PROPERTY	3,096	2,181	592	323	-	1,500	-	1,596	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant and machinery</i>	826	-	826	-	-	-	-	826	-
<i>Vehicles</i>	410	-	410	-	-	-	-	410	-
Computers and Telecommunications									
<i>Workstation and server equipment</i>	201	-	201	-	-	-	-	201	-
TOTAL PLANT AND EQUIPMENT	1,437	-	1,437	-	-	-	-	1,437	-

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
<i>Gravel roads resheeting</i>	694	-	694	-	-	-	-	694	-
<i>Local roads resealing</i>	1,801	-	1,801	-	-	1,680	-	121	-
<i>Diamond Gully Road and intersection</i>	694	-	-	694	-	624	-	70	-
<i>Smaller towns streetscapes</i>	85	-	-	85	-	-	-	85	-
<i>Major patching</i>	334	-	334	-	-	-	-	334	-
Recreational, leisure and community facilities									
<i>Designs for public toilets and recreation facilities</i>	147	66	81	-	-	56	5	86	-
<i>Public art</i>	127	127	-	-	-	-	-	127	-
<i>Campbells Creek Recreation Reserve pavilion</i>	807	-	485	161	161	500	-	307	-
<i>Playground replacement</i>	216	-	216	-	-	50	-	166	-
<i>Open space renewals</i>	183	-	183	-	-	-	-	183	-
<i>Swimming pools renewal</i>	140	-	140	-	-	-	-	140	-
<i>James Park Harcourt fence</i>	20	20	-	-	-	-	-	20	-
Bridges									
<i>Bridge renewal program</i>	136	-	136	-	-	-	-	136	-
Footpaths and Cycleways									
<i>Botanical Gardens path renewal</i>	30	-	30	-	-	-	-	30	-
<i>Footpath design and renewals</i>	333	112	221	-	-	-	-	333	-
Drainage									
<i>Drainage improvements</i>	168	-	168	-	-	25	-	143	-
<i>Campbell Street drainage</i>	140	-	-	140	-	-	-	140	-
TOTAL INFRASTRUCTURE	6,054	325	4,487	1,080	161	2,935	5	3,114	-
TOTAL NEW CAPITAL WORKS	10,587	2,506	6,516	1,404	161	4,435	5	6,147	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2026, 2027 & 2028**

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	500	0	500	0	0	500	0	0	500	0
Buildings	1,598	0	1,598	0	0	1,598	591	0	1,007	0
Total Property	2,098	0	2,098	0	0	2,098	591	0	1,507	0
Plant and Equipment										
Plant, machinery and equipment	1,040	0	1,040	0	0	1,040	0	0	1,040	0
Computers and telecommunications	200	0	200	0	0	200	0	0	200	0
Total Plant and Equipment	1,240	0	1,240	0	0	1,240	0	0	1,240	0
Infrastructure										
Roads	4,400	0	3,960	440	0	4,400	1,644	0	2,756	0
Bridges	822	0	822	0	0	822	400	0	422	0
Footpaths and cycleways	500	75	350	75	0	500	0	0	500	0
Drainage	418	155	108	155	0	418	0	0	418	0
Recreational, leisure and community facilities	824	0	18	806	0	824	403	0	421	0
Total Infrastructure	6,964	230	5,258	1,476	0	6,964	2,447	0	4,517	0
Total Capital Works Expenditure	10,302	230	8,596	1,476	0	10,302	3,038	0	7,264	0

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	500	0	500	0	0	500	0	0	500	0
Buildings	1,696	0	1,472	224	0	1,696	442	0	1,254	0
Total Property	2,196	0	1,972	224	0	2,196	442	0	1,754	0
Plant and Equipment										
Plant, machinery and equipment	1,110	0	1,110	0	0	1,110	0	0	1,110	0
Computers and telecommunications	205	0	205	0	0	205	0	0	205	0
Total Plant and Equipment	1,315	0	1,315	0	0	1,315	0	0	1,315	0
Infrastructure										
Roads	4,450	0	3,370	1,080	0	4,450	1,644	0	2,806	0
Bridges	834	0	834	0	0	834	400	0	434	0
Footpaths and cycleways	550	75	400	75	0	550	0	0	550	0
Drainage	400	144	112	144	0	400	0	0	400	0
Recreational, leisure and community facilities	944	0	93	851	0	944	255	0	689	0
Total Infrastructure	7,178	219	4,809	2,150	0	7,178	2,299	0	4,879	0
Total Capital Works Expenditure	10,689	219	8,096	2,374	0	10,689	2,741	0	7,948	0

Summary of Planned Capital Works Expenditure continued
For the years ending 30 June 2026, 2027 & 2028

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	500	0	500	0	0	500	0	0	500	0
Buildings	1,763	0	1,523	240	0	1,763	609	0	1,154	0
Total Property	2,263	0	2,023	240	0	2,263	609	0	1,654	0
Plant and Equipment										
Plant, machinery and equipment	1,040	0	1,040	0	0	1,040	0	0	1,040	0
Computers and telecommunications	210	0	210	0	0	210	0	0	210	0
Total Plant and Equipment	1,250	0	1,250	0	0	1,250	0	0	1,250	0
Infrastructure										
Roads	4,800	0	4,380	420	0	4,800	1,650	0	3,150	0
Bridges	808	0	808	0	0	808	400	0	408	0
Footpaths and cycleways	600	75	450	75	0	600	0	0	600	0
Drainage	477	180	117	180	0	477	0	0	477	0
Recreational, leisure and community facilities	892	0	25	867	0	892	260	0	632	0
Total Infrastructure	7,577	255	5,780	1,542	0	7,577	2,310	0	5,267	0
Total Capital Works Expenditure	11,090	255	9,053	1,782	0	11,090	2,919	0	8,171	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 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend +/-
						2025/26	2026/27	2027/28	
Governance									
Consultation and engagement	Satisfaction with community consultation and engagement								
(Council decisions made and implemented with community input)	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51	49	52	51	52	53	+
Roads									
Condition	Sealed local roads below the intervention level								
(sealed local roads are maintained at the adopted condition standard)	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	97%	97%	96%	95%	94%	95%	o
Statutory planning									
Service standard	Planning applications decided within the relevant required time								
(planning application processing and decisions are in accordance with legislative requirements)	Number of planning application decisions made within the relevant required time / Number of decisions made	3	26%	40%	42%	44%	46%	48%	+
Waste management									
Waste diversion	Kerbside collection waste diverted from landfill								
(amount of waste diverted from landfill is maximised)	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	35%	35%	36%	40%	45%	50%	+

Notes to indicators

1. Satisfaction with community consultation and engagement

Target has been set as a minimum, with a view to revisit in future. The 2021/2022 average for all councils was 55.15.

2. Sealed local roads below the intervention level

Target has been set as a minimum, with a view to revisit in future.

3. Planning applications decided within the relevant required time

Target has been set as a minimum, with a view to revisit in future.

4. Kerbside collection waste diverted from landfill

Target has been set as a minimum, with a view to revisit in future.

5a. Targeted performance indicators continued

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working capital	Current assets compared to current liabilities								
(sufficient working capital is available to pay bills as and when they fall due)	Current assets / current liabilities	5	284%	285%	238%	266%	276%	281%	+
Obligations									
Asset renewal	Asset renewal compared to depreciation								
(assets are renewed as planned)	Asset renewal and upgrade expense / Asset depreciation	6	85%	94%	82%	100%	100%	100%	+
Stability									
Rates concentration	Rates compared to adjusted underlying revenue								
(revenue is generated from a range of sources)	Rate revenue / adjusted underlying revenue	7	46%	70%	66%	64%	64%	65%	-
Efficiency									
Expenditure level	Expenses per property assessment								
(resources are used efficiently in the delivery of services)	Total expenses / no. of property assessments		\$3,557	\$3,748	\$3,836	\$3,750	\$3,908	\$4,065	+

Notes to indicators

5. Working Capital

The proportion of current assets allocated to the repayment of current liabilities. A healthy working capital ratio is anticipated in future years.

6. Asset renewal

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

7. Rates concentration

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

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2022/23	2023/24	2024/2025	2025/26	2026/27	2027/28	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (or deficit)								
(an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	8	8%	-18%	-8%	-6%	-8%	-10%	+
Obligations									
Loans and borrowings	Loans and borrowings								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest bearing loans and borrowings / rate revenue	10	8%	7%	6%	1%	0%	0%	+
Loans and borrowings	Loans and borrowings								
(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1%	1%	1%	6%	1%	0%	+
Indebtedness	Indebtedness								
(level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities / own source revenue		15%	13%	8%	7%	6%	6%	+
Stability									
Rates effort	Rates compared to property values								
(rating level is set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipality		0.27%	0.25%	0.25%	0.25%	0.26%	0.27%	o
Efficiency									
Revenue level	Average rate per property assessment								
(resources are used efficiently in the delivery of services)	General rates and municipal charges / no. of property assessments		\$1,763	\$1,827	\$1,876	\$1,897	\$1,954	\$2,012	+

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**8. Adjusted underlying result**

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

9. Obligations

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

10. Stability

This measure compare the portion of property valuations represented by rates income. The lower the percentage, it is assumed there is a greater capacity to pay.

11. Efficiency

Measures the spread of rates income over the number of properties in the municipality.

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 items during the 2024/2025 financial year.

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST \$	Fee incl GST \$	Increase / (Decrease) \$	Increase / (Decrease) %		
Communications and Customer Services								
<i>Venue Coordination</i>								
Castlemaine Senior Citizens Centre - Small venues community	Per Day	Taxable	30.00	30.85	0.85	2.83%	Discretionary	Accessible Pricing
Castlemaine Senior Citizens Centre - Small venues private/commercial	Per Day	Taxable	46.60	47.90	1.30	2.79%	Discretionary	Accessible Pricing
Chewton Senior Citizens Centre - Small venues community	Per Day	Taxable	30.00	30.85	0.85	2.83%	Discretionary	Accessible Pricing
Chewton Senior Citizens Centre - Small venues private/commercial	Per Day	Taxable	46.60	47.90	1.30	2.79%	Discretionary	Accessible Pricing
Cleaner	Per Hour	Taxable	76.30	78.40	2.10	2.75%	Discretionary	Market Pricing
Former Tea Room - Small venues community	Per Day	Taxable	30.00	30.85	0.85	2.83%	Discretionary	Accessible Pricing
Former Tea Room - Small venues private/commercial	Per Day	Taxable	46.60	47.90	1.30	2.79%	Discretionary	Accessible Pricing
Grand Piano	Per Day	Taxable	283.50	291.30	7.80	2.75%	Discretionary	Market Pricing
Market Building community day	Per Month	Taxable	21.10	21.70	0.60	2.84%	Discretionary	Accessible Pricing
Market Building community month	Per Week	Taxable	893.98	918.55	24.57	2.75%	Discretionary	Market Pricing
Market Building community week	Per Day	Taxable	337.90	347.20	9.30	2.75%	Discretionary	Market Pricing
Market Building private/commercial day	Per Day	Taxable	27.20	27.95	0.75	2.76%	Discretionary	Accessible Pricing
Market Building private/commercial month	Per Month	Taxable	1,123.00	1,153.90	30.90	2.75%	Discretionary	Market Pricing
Market Building private/commercial week	Per Week	Taxable	419.80	431.35	11.55	2.75%	Discretionary	Accessible Pricing
Outdoor space - event more than 50ppl	Per Hire	Taxable	239.90	246.50	6.60	2.75%	Discretionary	Market Pricing
Outdoor venue bond for event 100-500 people	Per Hire	Non-Taxable	1,035.00	1,063.45	28.45	2.75%	Discretionary	Disincentive Pricing
Outdoor venue bond for event 50-100 people	Per Hire	Non-Taxable	517.50	531.75	14.25	2.75%	Discretionary	Disincentive Pricing
Phee Broadway Theatre community base rate	Per Day	Taxable	32.20	33.10	0.90	2.80%	Discretionary	Accessible Pricing
Phee Broadway Theatre performance	Per Half Day	Taxable	147.20	151.25	4.05	2.75%	Discretionary	Accessible Pricing
Phee Broadway Theatre private/commercial base rate	Per Day	Taxable	64.90	66.70	1.80	2.77%	Discretionary	Accessible Pricing
Phee Broadway Theatre private/commercial casual additional charge	Per Hour	Taxable	32.70	33.60	0.90	2.75%	Discretionary	Accessible Pricing
Phee Broadway Theatre private/commercial verified booking rate	Per Hour	Taxable	64.90	66.70	1.80	2.77%	Discretionary	Market Pricing
Picket Fencing	Per Day	Taxable	142.20	146.10	3.90	2.74%	Discretionary	Full Cost Recovery
Portable PA	Per Day/Weekend	Taxable	6.70	6.90	0.20	2.99%	Discretionary	Market Pricing
Portable stage (all sections)	Per Day	Taxable	140.10	143.95	3.85	2.75%	Discretionary	Market Pricing

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Portable stage (per section)	Per Section/Day	Taxable	28.90	29.70	0.80	2.77%	Discretionary	Market Pricing
Ray Bradfield - Small venues community	Per Day	Taxable	30.00	30.85	0.85	2.83%	Discretionary	Accessible Pricing
Ray Bradfield - Small venues private/commercial	Per Day	Taxable	46.60	47.90	1.30	2.79%	Discretionary	Accessible Pricing
Supervising Technician	Per Hour	Taxable	57.80	59.40	1.60	2.77%	Discretionary	Market Pricing
Town Hall general use community	Per Half Day	Taxable	28.60	29.40	0.80	2.80%	Discretionary	Market Pricing
Town Hall general use private/commercial	Per Day	Taxable	93.40	96.00	2.60	2.78%	Discretionary	Market Pricing
Town Hall kitchen community	Per Day	Taxable	15.00	15.40	0.40	2.67%	Discretionary	Accessible Pricing
Town Hall kitchen private/commercial	Per Half Day	Taxable	21.75	22.35	0.60	2.76%	Discretionary	Accessible Pricing
Town Hall stage lighting extra charge	Per Day	Taxable	14.30	14.70	0.40	2.80%	Discretionary	Accessible Pricing
Town Hall, Phee Broadway Theatre or Market Building- alcohol bond - per hire	Per Hire	Non-Taxable	1,035.00	1,063.45	28.45	2.75%	Discretionary	Disincentive Pricing
Town Hall, Phee Broadway Theatre or Market Building- non alcohol bond - per hire	Per Hire	Non-Taxable	517.50	531.75	14.25	2.75%	Discretionary	Disincentive Pricing
<i>Visitor Information Centres</i>								
Tour Guide	Per booking	Taxable	70.00	70.00	0.00	0.00%	Discretionary	Market Pricing
Tour Guide booking fee	Per booking	Taxable	10.00	10.00	0.00	0.00%	Discretionary	Market pricing
Community Partnerships								
<i>Emergency Management</i>								
Administration and Reinspection Fee	Per client	Non-Taxable	194.50	199.85	5.35	2.75%	Discretionary	Full Cost Recovery
Permit to Burn - during fire danger period	Per client	Non-Taxable	179.60	184.55	4.95	2.76%	Discretionary	Full Cost Recovery
Property clearance charges (reimbursement)	Per client	Taxable	3,206.70	3,294.90	88.20	2.75%	Discretionary	Full Cost Recovery
Community Wellbeing								
<i>Community Services - Brokerage</i>								
Brokerage - Delivered meals (weekday 7.30 am to 7.30 pm) - per meal	Per Meal	Taxable	28.50	31.35	2.85	10.00%	Discretionary	Market Pricing
Brokerage - Foot care Program Podiatry Kit	Per Kit	Taxable	46.20	48.00	1.80	3.90%	Discretionary	Market Pricing
Brokerage - Home care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	65.60	96.65	31.05	47.33%	Discretionary	Market Pricing
Brokerage - Home care (weekends / public holidays) - per hr	Per Hour	Taxable	110.20	127.60	17.40	15.79%	Discretionary	Market Pricing
Brokerage - Personal care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	75.00	114.60	39.60	52.80%	Discretionary	Market Pricing
Brokerage - Personal care (weekends / public holidays) - per hr	Per Hour	Taxable	113.90	136.25	22.35	19.62%	Discretionary	Market Pricing
Brokerage - Planned activity group (weekday 7.30 am to 7.30 pm) - per week	Per Week	Taxable	27.70	31.35	3.65	13.18%	Discretionary	Market Pricing
Brokerage - Post Acute Care	Per Hour	Taxable	70.20	79.50	9.30	13.25%	Discretionary	Market Pricing
Brokerage - Property Maintenance (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	92.70	104.50	11.80	12.73%	Discretionary	Market Pricing

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy	
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)			
			\$	\$	\$	%			
Brokerage - Respite care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	75.00	88.00	13.00	17.33%	Discretionary	Market Pricing	
Brokerage - Respite care (weekends / public holidays) - per hr	Per Hour	Taxable	113.90	125.30	11.40	10.01%	Discretionary	Market Pricing	
Brokerage - Travel - per km	Per km	Taxable	1.10	1.10	0.00	0.00%	Discretionary	Market Pricing	
<i>Community Services - CHSP</i>									
Bus hire community transport - per trip	Per km	Taxable	3.70	4.00	0.30	8.11%	Discretionary	Accessible Pricing	
Delivered meals - High income - per meal	Per Meal	Non-Taxable	27.60	28.50	0.90	3.26%	Discretionary	Accessible Pricing	
Delivered meals - Low income - per meal	Per Meal	Non-Taxable	11.75	12.00	0.25	2.13%	Discretionary	Accessible Pricing	
Delivered meals - Medium income - per meal	Per Meal	Non-Taxable	15.70	16.00	0.30	1.91%	Discretionary	Accessible Pricing	
Flexible respite care - High income - per hr	Per Hour	Non-Taxable	67.20	80.00	12.80	19.05%	Discretionary	Accessible Pricing	
Flexible respite care - Low income - per hr	Per Hour	Non-Taxable	4.20	5.00	0.80	19.05%	Discretionary	Accessible Pricing	
Flexible respite care - Medium income - per hr	Per Hour	Non-Taxable	16.35	18.00	1.65	10.09%	Discretionary	Accessible Pricing	
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	45.90	48.00	2.10	4.58%	Discretionary	Accessible Pricing	
Group social support - High income - per activity	Per Activity	Non-Taxable	27.60	28.00	0.40	1.45%	Discretionary	Accessible Pricing	
Group social support - Low income - per activity	Per Activity	Non-Taxable	15.60	16.00	0.40	2.56%	Discretionary	Accessible Pricing	
Group social support - Medium income - per activity	Per Activity	Non-Taxable	15.90	18.00	2.10	13.21%	Discretionary	Accessible Pricing	
Home care - High income (M-F) - per hr	Per Hour	Non-Taxable	63.00	70.00	7.00	11.11%	Discretionary	Accessible Pricing	
Home Care - Low Income - per hr	Per Hour	Non-Taxable	8.00	9.00	1.00	12.50%	Discretionary	Accessible Pricing	
Home care - Medium income - per hr	Per Hour	Non-Taxable	20.15	21.00	0.85	4.22%	Discretionary	Accessible Pricing	
Home maintenance - High income - per hr	Per Hour	Non-Taxable	84.05	84.05	0.00	0.00%	Discretionary	Accessible Pricing	
Home Maintenance - Low income - per hr	Per Hour	Non-Taxable	15.05	15.05	0.00	0.00%	Discretionary	Accessible Pricing	
Home maintenance - Medium income - per hr	Per Hour	Non-Taxable	26.45	26.45	0.00	0.00%	Discretionary	Accessible Pricing	
Home Modifications - Low Income	per Job	Non-Taxable	Costed per job					Discretionary	Accessible Pricing
Individual social support - High income - per hr	Per Hour	Non-Taxable	63.00	64.90	1.90	3.02%	Discretionary	Accessible Pricing	
Individual social support - Low income - per hr	Per Hour	Non-Taxable	8.00	8.20	0.20	2.50%	Discretionary	Accessible Pricing	
Individual social support - Medium income - per hr	Per Hour	Non-Taxable	20.15	20.80	0.65	3.23%	Discretionary	Accessible Pricing	
Personal care - High income (M-F) - per hr	Per Hour	Non-Taxable	67.20	80.00	12.80	19.05%	Discretionary	Accessible Pricing	
Personal care - Low income - per hr	Per Hour	Non-Taxable	6.10	8.00	1.90	31.15%	Discretionary	Accessible Pricing	
Personal care - Medium income - per hr	Per Hour	Non-Taxable	17.70	19.00	1.30	7.34%	Discretionary	Accessible Pricing	
<i>Community Services - HACC</i>									
Bus hire community transport - per trip	Per Trip	Taxable	3.70	4.00	0.30	8.11%	Discretionary	Accessible Pricing	
Delivered meals - High income - per meal	Per Meal	Non-Taxable	27.60	28.50	0.90	3.26%	Discretionary	Accessible Pricing	
Delivered meals - Low income - per meal	Per Meal	Non-Taxable	11.75	12.00	0.25	2.13%	Discretionary	Accessible Pricing	
Delivered meals - Medium income - per meal	Per Meal	Non-Taxable	15.70	16.00	0.30	1.91%	Discretionary	Accessible Pricing	

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Foot care Program Podiatry Kit	Per Kit	Non-Taxable	45.90	48.00	2.10	4.58%	Discretionary	Accessible Pricing
Home care - High income (M-F) - per hr	Per Hour	Non-Taxable	63.00	70.00	7.00	11.11%	Discretionary	Accessible Pricing
Home care - Low income - per hr	Per Hour	Non-Taxable	8.00	9.00	1.00	12.50%	Discretionary	Accessible Pricing
Home care - Medium income - per hr	Per Hour	Non-Taxable	20.10	21.00	0.90	4.48%	Discretionary	Accessible Pricing
Personal care - High income (M-F) - per hr	Per Hour	Non-Taxable	67.20	80.00	12.80	19.05%	Discretionary	Accessible Pricing
Personal care - Low income - per hr	Per Hour	Non-Taxable	6.10	8.00	1.90	31.15%	Discretionary	Accessible Pricing
Personal care - Medium income - per hr	Per Hour	Non-Taxable	17.70	19.00	1.30	7.34%	Discretionary	Accessible Pricing
Planned Activity Group - High income - per activity	Per Activity	Non-Taxable	27.60	28.00	0.40	1.45%	Discretionary	Accessible Pricing
Planned Activity Group - Low income - per activity	Per Activity	Non-Taxable	15.60	16.00	0.40	2.56%	Discretionary	Accessible Pricing
Planned Activity Group - Medium income - per activity	Per Activity	Non-Taxable	15.90	18.00	2.10	13.21%	Discretionary	Accessible Pricing
Planned Activity Group - Transport - per hr	Per Hour	Taxable	3.70	4.00	0.30	8.11%	Discretionary	Accessible Pricing
Property maintenance - High income - per hr	Per Hour	Non-Taxable	84.00	84.05	0.05	0.06%	Discretionary	Accessible Pricing
Property maintenance - Low income - per hr	Per Hour	Non-Taxable	15.05	15.05	0.00	0.00%	Discretionary	Accessible Pricing
Property maintenance - Medium income - per hr	Per Hour	Non-Taxable	26.40	26.45	0.05	0.19%	Discretionary	Accessible Pricing
Respite care - High income (M-F) - per hr	Per Hour	Non-Taxable	67.20	80.00	12.80	19.05%	Discretionary	Accessible Pricing
Respite care - Low income - per hr	Per Hour	Non-Taxable	4.20	5.00	0.80	19.05%	Discretionary	Accessible Pricing
Respite care - Medium income - per hr	Per Hour	Non-Taxable	16.30	18.00	1.70	10.43%	Discretionary	Accessible Pricing
<i>Community Services - HCP</i>								
HCP - Delivered meals (Tuesdays and Fridays only)	Per Meal	Taxable	0.00	31.35	31.35		Discretionary	Market Pricing
HCP - Foot care Program Podiatry Kit	Per kit	Taxable	0.00	48.00	48.00		Discretionary	Market Pricing
HCP - Home care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	0.00	77.00	77.00		Discretionary	Market Pricing
HCP - Home care (weekends / public holidays) - per hr	Per Hour	Taxable	0.00	127.60	127.60		Discretionary	Market Pricing
HCP - Personal care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	0.00	88.00	88.00		Discretionary	Market Pricing
HCP - Personal care (weekends / public holidays) - per hr	Per Hour	Taxable	0.00	132.00	132.00		Discretionary	Market Pricing
HCP - Planned activity group (weekdays only)	Per Activity	Taxable	0.00	31.35	31.35		Discretionary	Market Pricing
HCP - Property Maintenance (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	0.00	104.50	104.50		Discretionary	Market Pricing
HCP - Respite care (weekday 7.30 am to 7.30 pm) - per hr	Per Hour	Taxable	0.00	88.00	88.00		Discretionary	Market Pricing
HCP - Respite care (weekends / public holidays) - per hr	Per Hour	Taxable	0.00	125.30	125.30		Discretionary	Market Pricing
HCP - Travel - per km	Per km	Taxable	0.00	1.10	1.10		Discretionary	Market Pricing
HCP - Gardening services	Service	Taxable	0.00	104.50	104.50		Discretionary	Market Pricing
<i>Community Services - Other</i>								
Bus hire community groups only	Per km	Taxable	1.10	1.10	0.00	0.00%	Discretionary	Accessible Pricing
<i>Community Services - Veterans</i>								

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy	
			Fee incl GST \$	Fee incl GST \$	Increase / (Decrease) \$	Increase / (Decrease) %			
Veterans Home Care - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.00%	Statutory	Statutory	
Veterans Personal Care - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.00%	Statutory	Statutory	
Veterans Property Maintenance - per hr	Per Hour	Non-Taxable	5.00	5.00	0.00	0.00%	Statutory	Statutory	
Veterans Respite Care	Per Hour	Non-Taxable	No charge to customer					Statutory	Statutory
Corporate Services									
<i>Financial Services</i>									
Dishonoured Cheque Administration fee	Per Fee	Non-Taxable	27.80	28.55	0.75	2.70%	Discretionary	Full Cost Recovery	
Dishonoured Direct Debit Administration fee	Per Fee	Non-Taxable	27.80	28.55	0.75	2.70%	Discretionary	Full Cost Recovery	
Land Information Certificate - statutory	Per Certificate	Non-Taxable	28.90	28.90	0.00	0.00%	Statutory	Statutory	
Rate Enquiries/ Rate Book Search	Per Search	Non-Taxable	64.10	65.85	1.75	2.73%	Discretionary	Full Cost Recovery	
Development Services									
<i>Building Services</i>									
Amendment to permit only	Per Amendment	Taxable	228.90	235.20	6.30	2.75%	Discretionary	Market Pricing	
Approval of temporary occupation of a building	Per Building	Taxable	394.70	405.55	10.85	2.75%	Discretionary	Market Pricing	
Building Commission Levy for building works > \$10000 = .128% or \$1.28 per \$1000	Per Levy	Non-Taxable	0.00	0.00			Statutory	Statutory	
Building information certificates - Building Regulation 52	Per Permit	Non-Taxable	50.70	50.70	0.00	0.00%	Statutory	Statutory	
Building permits - private lodgement - statutory	Per Permit	Non-Taxable	130.90	130.90	0.00	0.00%	Statutory	Statutory	
Change of use - class 10A to class 1A	Per Request	Taxable	1,055.30	1,084.30	29.00	2.75%	Discretionary	Market Pricing	
Change of use - class 1A to class 1B	Per Request	Taxable	994.50	1,021.85	27.35	2.75%	Discretionary	Market Pricing	
Change of use - class 2 to 9 buildings	Per Request	Taxable	1,758.70	1,807.05	48.35	2.75%	Discretionary	Market Pricing	
Class 1 - Alterations & additions (50k to 150k)	Per Request	Taxable	2,107.60	2,165.55	57.95	2.75%	Discretionary	Market Pricing	
Class 1 - Alterations & additions (up to 50k)	Per Permit	Taxable	1,874.20	1,925.75	51.55	2.75%	Discretionary	Market Pricing	
Class 1 - Dwellings, relocation of dwellings, and units (per individual unit), additions and alteration	Per Request	Taxable	2,456.50	2,524.05	67.55	2.75%	Discretionary	Market Pricing	
Class 1 - Restumping and underpinning	Per Permit	Taxable	948.50	974.60	26.10	2.75%	Discretionary	Market Pricing	
Class 10 - Fences, masts & miscellaneous structures	Per Permit	Taxable	738.20	758.50	20.30	2.75%	Discretionary	Market Pricing	
Class 10 - Outbuildings, garages, sheds	Per Permit	Taxable	994.50	1,021.85	27.35	2.75%	Discretionary	Market Pricing	
Class 10 - Swimming Pools	Per Permit	Taxable	811.20	833.50	22.30	2.75%	Discretionary	Market Pricing	
Commercial building works to \$50,000	Per Permit	Taxable	1,865.60	1,916.90	51.30	2.75%	Discretionary	Market Pricing	
Commercial building works > \$150,000	Per Permit	Taxable	2,444.40	2,511.60	67.20	2.75%	Discretionary	Market Pricing	
Commercial building works > \$50,000 to \$150,000	Per Permit	Taxable	2,097.70	2,155.40	57.70	2.75%	Discretionary	Market Pricing	
Demolition/removal permit - class 1 to 10	Per Permit	Taxable	743.60	764.05	20.45	2.75%	Discretionary	Market Pricing	
Demolition/removal permit - class 2 to 9 buildings	Per Permit	Taxable	1,109.00	1,139.50	30.50	2.75%	Discretionary	Market Pricing	

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Extension of building permit 1 year maximum	Per Extension	Taxable	297.70	305.90	8.20	2.75%	Discretionary	Market Pricing
Hourly rate - Administration Staff	Per Hour	Taxable	113.40	116.50	3.10	2.73%	Discretionary	Market Pricing
Hourly rate - Building Inspector/Building Surveyor	Per Hour	Taxable	161.70	166.15	4.45	2.75%	Discretionary	Market Pricing
Hourly rate - Municipal Building Surveyor	Per Hour	Taxable	246.40	253.20	6.80	2.76%	Discretionary	Market Pricing
Inspection on works when building permit has lapsed or expired (incl additional or contract inspection)	Per Inspection	Taxable	228.90	235.20	6.30	2.75%	Discretionary	Market Pricing
Miscellaneous permits - occupation permits for places of public entertainment in a building	Per Permit	Non-Taxable	743.60	764.05	20.45	2.75%	Discretionary	Market Pricing
Miscellaneous permits - occupation permits for places of public entertainment in an open area	Per Permit	Non-Taxable	743.60	764.05	20.45	2.75%	Discretionary	Market Pricing
Miscellaneous permits - siting of temporary structures	Per Permit	Non-Taxable	394.70	405.55	10.85	2.75%	Discretionary	Market Pricing
Rectification of illegal works - as per new works fee schedule	Per Rectificati	Non-Taxable	0.00	0.00	0.00		Statutory	Statutory
Rectification of illegal works (as per new works fee structure	Per Application	Non-Taxable	0.00	0.00	0.00		Statutory	Statutory
Registration of a swimming pool and spa constructed or construction started prior to 1 November 2020	Per Pool/Spa	Non-Taxable	34.20	34.20	0.00	0.00%	Statutory	Statutory
Registration of a swimming pool and spa where a building permit was issued on or after 1 November or	Per Pool/Spa	Non-Taxable	34.20	34.20	0.00	0.00%	Statutory	Statutory
Relocation of dwellings - security deposit	Per application	Non-Taxable	10,000.00	10,000.00	0.00	0.00%	Discretionary	Market Pricing
Report & Consent - Consent under Part 5, 6, 10 of the Regulations - statutory	Per Application	Non-Taxable	311.80	311.80	0.00	0.00%	Statutory	Statutory
Report & Consent - Consent under Part 7 of the Regulations - statutory	Per Request	Non-Taxable	316.40	316.40	0.00	0.00%	Statutory	Statutory
Report & Consent - Consent under Section 29A of the Act (Demolition) - Form A - statutory	Per Application	Non-Taxable	91.40	91.40	0.00	0.00%	Statutory	Statutory
Request for copying of permits and plans	Per Copy	Non-Taxable	92.70	95.25	2.55	2.75%	Discretionary	Full Cost Recovery
Special services - assistance for applications to Building Appeals Board - per hour	Per Hour	Taxable	218.10	224.10	6.00	2.75%	Discretionary	Market Pricing
Special services - renewal of expired building permits	Per Renewal	Taxable	526.70	541.20	14.50	2.75%	Discretionary	Market Pricing
Swimming Pool / Spa - Information fee	Per Pool/Spa	Non-Taxable	50.70	50.70	0.00	0.00%	Statutory	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Compliance	Per Pool/Spa	Non-Taxable	21.90	21.90	0.00	0.00%	Statutory	Statutory
Swimming Pool / Spa - Registration - lodgement of cert Barrier Non-Compliance	Per Pool/Spa	Non-Taxable	413.40	413.40	0.00	0.00%	Statutory	Statutory
Variation to approved documents - minor works under \$5,000	Per Variation	Taxable	228.90	235.20	6.30	2.75%	Discretionary	Market Pricing
Variation to approved documents - works over \$5,000	Per Variation	Taxable	400.20	411.20	11.00	2.75%	Discretionary	Market Pricing
<i>Community Safety and Amenity</i>								
Animal Registration - Cat - Full Fee	Per Animal	Non-Taxable	155.30	157.00	1.70	1.09%	Discretionary	Disincentive Pricing
Animal Registration - Cat - Full Fee (Pensioner)	Per Animal	Non-Taxable	77.60	79.75	2.15	2.77%	Discretionary	Accessible Pricing
Animal Registration - Cat - Reduced Fee	Per Animal	Non-Taxable	51.80	53.20	1.40	2.70%	Discretionary	Accessible Pricing

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Animal Registration - Cat - Reduced Fee (Pensioner)	Per Animal	Non-Taxable	25.90	27.00	1.10	4.25%	Discretionary	Accessible Pricing
Animal registration - Cats - foster care fee initial rego	per Animal	Non-Taxable	4.10	4.20	0.10	2.44%	Discretionary	Accessible Pricing
Animal Registration - Dog - Full Fee	Per Animal	Non-Taxable	155.30	157.00	1.70	1.09%	Discretionary	Disincentive Pricing
Animal Registration - Dog - Full Fee (Pensioner)	Per Animal	Non-Taxable	77.60	79.75	2.15	2.77%	Discretionary	Accessible Pricing
Animal Registration - Dog - Reduced Fee	Per Animal	Non-Taxable	51.80	53.20	1.40	2.70%	Discretionary	Accessible Pricing
Animal Registration - Dog - Reduced Fee (Pensioner)	Per Animal	Non-Taxable	25.90	27.00	1.10	4.25%	Discretionary	Accessible Pricing
Animal registration - Dogs - foster care fee initial rego	per Animal	Non-Taxable	4.10	4.20	0.10	2.44%	Discretionary	Accessible Pricing
Fee - Animal Business Registration Compliance Inspection	Per Inspection	Non-Taxable	106.60	109.55	2.95	2.77%	Discretionary	Full Cost Recovery
Fee - Failure to Comply with Notice to Comply Administrative Fee (Major Works)	Per Infringemen	Non-Taxable	106.60	109.55	2.95	2.77%	Discretionary	Disincentive Pricing
Fee - Failure to Comply with Notice to Comply Administrative Fee (Minor Works)	Per Infringemen	Non-Taxable	27.90	28.65	0.75	2.69%	Discretionary	Disincentive Pricing
Fee - Impounded Sundry Item Reclaim	Per Item	Non-Taxable	172.80	177.55	4.75	2.75%	Discretionary	Disincentive Pricing
Fee - Impounded Vehicle Reclaim	Per Vehicle	Non-Taxable	213.20	219.05	5.85	2.74%	Discretionary	Disincentive Pricing
Fee - Impounding - Sustenance (Large Animal)	Per Day	Non-Taxable	14.00	14.40	0.40	2.86%	Discretionary	Disincentive Pricing
Fee - Impounding - Transport Costs (Vehicle Only) per km	Per km	Non-Taxable	2.10	2.20	0.10	4.76%	Discretionary	Disincentive Pricing
Fee - Officer Inspection for Permit (Initial Permit)	Per Permit	Non-Taxable	84.90	87.25	2.35	2.77%	Discretionary	Full Cost Recovery
Fee - Officer Inspection for Permit (Permit Renewal)	Per Permit	Non-Taxable	42.40	43.55	1.15	2.71%	Discretionary	Full Cost Recovery
Fee - Officer Time to Attend and Impound Animals (After Hours)	Per Hour	Non-Taxable	91.10	93.60	2.50	2.74%	Discretionary	Disincentive Pricing
Fee - Officer Time to Attend and Impound Animals (Business Hours)	Per Hour	Non-Taxable	53.80	55.30	1.50	2.79%	Discretionary	Disincentive Pricing
Fee - Pound - Cat (Per animal)	Per Admission	Non-Taxable	25.00	25.00	0.00	0.00%	Discretionary	Disincentive Pricing
Fee - Pound - Dog (Per animal)	Per Admission	Non-Taxable	30.00	30.00	0.00	0.00%	Discretionary	Disincentive Pricing
Fee - Property Inspection for Dangerous and Restricted Breed Dogs	Per Inspection	Taxable	69.30	71.20	1.90	2.74%	Discretionary	Disincentive Pricing
Impounding - Sustenance fee small or medium animals (per day)	Animal/day	Non-Taxable	6.20	6.35	0.15	2.42%	Discretionary	Disincentive Pricing
Impounding - Transport costs (vehicle and float) per km	Per km	Non-Taxable	3.10	96.80	93.70	3022.58%	Discretionary	Disincentive Pricing
Impounding - Transport costs (vehicle and stock trailer) per km	Per km	Non-Taxable	3.10	3.20	0.10	3.23%	Discretionary	Disincentive Pricing
Impounding - transport costs by external provider (100% cost recovery)	per Impounding	Non-Taxable	0.00	0.00	0.00		Discretionary	Full Cost Recovery
Impounding fee large animals (per animal) (per day)	Animal/day	Non-Taxable	6.20	6.40	0.20	3.23%	Statutory	Disincentive Pricing
Impounding fee medium animals (per animal) (per day) sheep/goats	Animal/day	Non-Taxable	3.10	3.20	0.10	3.23%	Statutory	Disincentive Pricing
Impounding fee small animals (per animal) (per day) rabbits/poultry	Animal/day	Non-Taxable	1.00	1.00	0.00	0.00%	Statutory	Disincentive Pricing
Infringement - Animal - 1.5 Penalty Units Statutory	Per Infringemen	Non-Taxable	288.00	288.00	0.00	0.00%	Statutory	Statutory
Infringement - Animal - 2.0 Penalty Units Statutory	Per Infringemen	Non-Taxable	385.00	385.00	0.00	0.00%	Statutory	Statutory
Infringement - Parking - 0.6 Penalty Unit Statutory	Per Infringemen	Non-Taxable	115.00	115.00	0.00	0.00%	Statutory	Statutory
Infringement - Parking - 1.0 Penalty Unit statutory	Per Infringemen	Non-Taxable	192.00	192.00	0.00	0.00%	Statutory	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST \$	Fee incl GST \$	Increase / (Decrease) \$	Increase / (Decrease) %		
Infringement - Parking - RR168(1)(a) Stopped Contrary to a No Parking Sign - 0.5 Penalty Unit	Per Penalty	Non-Taxable	96.00	96.00	0.00	0.00%	Statutory	Statutory
Infringement - Parking - RR205 Parked for Period Longer Than Indicated - 0.5 Penalty Unit	Per Penalty	Non-Taxable	96.00	96.00	0.00	0.00%	Statutory	Statutory
Infringement - Parking - RR209(2) Contrary to Requirements of Parking Area - 0.5 Penalty Unit	Per Penalty	Non-Taxable	96.00	96.00	0.00	0.00%	Statutory	Statutory
Infringement - Parking - RR211(2) Not Completely within a Parking Bay - 0.5 Penalty Unit	Per Penalty	Non-Taxable	96.00	96.00	0.00	0.00%	Statutory	Statutory
Infringement - Planning Compliance - 5 Penalty Units (Natural Person)	Per Infringemen	Non-Taxable	962.00	962.00	0.00	0.00%	Discretionary	Statutory
Infringement Court Lodgement	Per lodgement	Non-Taxable	90.60	90.60	0.00		Discretionary	Statutory
Infringement Summons charge	Per summons	Non-Taxable	90.60	90.60	0.00	0.00%	Discretionary	Statutory
Permit - Camping on Private Land Permit (Extension)	Per Application	Non-Taxable	42.40	43.70	1.30	3.07%	Discretionary	Full Cost Recovery
Permit - Camping on Private Land Permit (Initial - Up to Six Months)	Per application	Non-Taxable	84.90	87.40	2.50	2.94%	Discretionary	Full Cost Recovery
Permit - Advertising Sign / A-Frame (Annual)	Per Sign	Non-Taxable	68.30	70.20	1.90	2.78%	Discretionary	Disincentive Pricing
Permit - Busk	Per Application	Non-Taxable	0.00	0.00	0.00		Discretionary	Accessible Pricing
Permit - Camping on Public Place (Per Day)	Per Day	Non-Taxable	26.90	27.65	0.75	2.79%	Discretionary	Accessible Pricing
Permit - Camping on Public Place (Per Month)	Per Month	Non-Taxable	161.50	165.95	4.45	2.76%	Discretionary	Disincentive Pricing
Permit - Camping on Public Place (Per Week)	Per Week	Non-Taxable	80.70	82.90	2.20	2.73%	Discretionary	Disincentive Pricing
Permit - Conduct Activity in Public Place (Per Day)	Per Day	Non-Taxable	68.30	70.20	1.90	2.78%	Discretionary	Full Cost Recovery
Permit - Conduct Works in Public Place (Per Day)	Per Day	Non-Taxable	95.20	97.80	2.60	2.73%	Discretionary	Disincentive Pricing
Permit - Droving	Per Application	Non-Taxable	170.80	175.50	4.70	2.75%	Discretionary	Disincentive Pricing
Permit - Event Sign (Per Day)	Per Sign	Non-Taxable	32.10	33.00	0.90	2.80%	Discretionary	Disincentive Pricing
Permit - Footway Occupation - Goods	Per Application	Non-Taxable	68.30	70.00	1.70	2.49%	Discretionary	Disincentive Pricing
Permit - Footway Occupation - Street Furniture (Non-Dining)	Per Application	Non-Taxable	29.00	32.00	3.00	10.34%	Discretionary	Full Cost Recovery
Permit - Footway Occupation (Per Seat - Licensed Premises)	Per Seat	Non-Taxable	22.80	25.00	2.20	9.65%	Discretionary	Disincentive Pricing
Permit - Footway Occupation (Per Seat - Not a Licensed Premises)	Per Seat	Non-Taxable	6.20	6.50	0.30	4.84%	Discretionary	Full Cost Recovery
Permit - Footway Occupation (Per Table)	Per Table	Non-Taxable	3.10	3.20	0.10	3.23%	Discretionary	Disincentive Pricing
Permit - Footway occupation fee per other street furniture	per furniture	Non-Taxable	107.60	108.00	0.40	0.37%	Discretionary	Disincentive Pricing
Permit - Gate or Opening in a Fence on the Boundary of a Public Place.	Per Application	Non-Taxable	94.20	96.80	2.60	2.76%	Discretionary	Full Cost Recovery
Permit - Hoarding (Per Month)	Per Month	Non-Taxable	362.30	372.25	9.95	2.75%	Discretionary	Disincentive Pricing
Permit - Hoarding (Per Two Weeks)	Per Fortnight	Non-Taxable	217.40	223.40	6.00	2.76%	Discretionary	Disincentive Pricing
Permit - Hoarding (Per Week)	Per Week	Non-Taxable	129.40	132.95	3.55	2.74%	Discretionary	Disincentive Pricing
Permit - Itinerant Trading (Annual)	Per Year	Non-Taxable	538.20	553.00	14.80	2.75%	Discretionary	Disincentive Pricing
Permit - Itinerant Trading (Per Day)	Per Day	Non-Taxable	68.30	70.20	1.90	2.78%	Discretionary	Disincentive Pricing
Permit - Keep More Than the Permitted Number of Animals	Per Excess Anim	Non-Taxable	52.80	54.25	1.45	2.75%	Discretionary	Disincentive Pricing

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Permit - Occupy All or Part of a Public Place (Per Day)	Per Application	Non-Taxable	284.60	292.45	7.85	2.76%	Discretionary	Disincentive Pricing
Permit - Parking - Works / Trade (Per Bay Per Month)	Parking Bay/mth	Non-Taxable	310.50	319.05	8.55	2.75%	Discretionary	Disincentive Pricing
Permit - Parking - Works / Trade (Per Bay Per Day)	Parking Bay/day	Non-Taxable	33.10	34.00	0.90	2.72%	Discretionary	Disincentive Pricing
Permit - Parking - Works / Trade (Per Bay Per Week)	Parking Bay/wk	Non-Taxable	151.10	155.25	4.15	2.75%	Discretionary	Disincentive Pricing
Permit - Place Obstruction in Public Place (Per Day)	Per Receptacle	Non-Taxable	85.00	87.35	2.35	2.76%	Discretionary	Disincentive Pricing
Permit - Real Estate Agency Directional Sign (Per Franchise)	Per Year	Non-Taxable	232.90	239.30	6.40	2.75%	Discretionary	Disincentive Pricing
Permit - Remove Tree, Vegetation or Timber	Per Application	Non-Taxable	229.80	236.10	6.30	2.74%	Discretionary	Disincentive Pricing
Permit - Resident Parking	Per Permit	Non-Taxable	53.50	54.95	1.45	2.71%	Discretionary	Disincentive Pricing
Permit - Roadside Grazing	Per Application	Non-Taxable	172.80	177.55	4.75	2.75%	Discretionary	Disincentive Pricing
Permit - Skip Bin / Bulk Rubbish Container (7 Days)	Per 7 Day Perio	Non-Taxable	49.70	51.05	1.35	2.72%	Discretionary	Disincentive Pricing
Permit - Skip Bin / Bulk Rubbish Container (Annual)	Per Year	Non-Taxable	424.40	436.05	11.65	2.75%	Discretionary	Disincentive Pricing
Permit - Store Building Goods on Council Land	Per Application	Non-Taxable	94.20	97.00	2.80	2.97%	Discretionary	Full Cost Recovery
Registration - Domestic Animal Business	Per Business	Non-Taxable	262.90	270.15	7.25	2.76%	Discretionary	Full Cost Recovery
Seized Animals - Pound Accommodation	Per Animal/Day	Non-Taxable	54.60	56.10	1.50	2.75%	Discretionary	Disincentive Pricing
State Government Levy - Domestic Animal Business Registration (Per Business)	Per Application	Non-Taxable	20.00	20.00	0.00	0.00%	Statutory	Statutory
<i>Development Services</i>								
Planning Compliance Fines - 10 Penalty Units (Body Corporate)	Per Infringement	Non-Taxable	1,923.00	1,923.00	0.00	0.00%	Statutory	Statutory
<i>Environmental Health</i>								
Accommodation registration transfer fee - per premises	Per Transfer	Non-Taxable	189.20	194.40	5.20		Discretionary	Full Cost Recovery
Second inspection required after 1 follow up - Non compliance	Per instance	Non-Taxable	0.00	267.30	267.30		Discretionary	Full Cost Recovery
Third and subsequent inspection required after 1 follow up inspection - Non-compliance	Per instance	Non-Taxable	0.00	165.20	165.20		Discretionary	Full Cost Recovery
Class 1 aquatic facilities	Per Application	Non-Taxable	126.40	129.90	3.50	2.77%	Discretionary	Full Cost Recovery
Class 1 food premises - Late payment of registration (>30 days)	Per instance	Non-Taxable	0.00	299.30	299.30		Discretionary	Full Cost Recovery
Class 1 food registration - per premises	Per Premises	Non-Taxable	598.60	615.05	16.45	2.75%	Discretionary	Full Cost Recovery
Class 2A food registration - per premises	Per Premises	Non-Taxable	919.30	944.60	25.30	2.75%	Discretionary	Full Cost Recovery
Class 2B food registration - per premises	Per Premises	Non-Taxable	534.50	549.20	14.70	2.75%	Discretionary	Full Cost Recovery
Class 2C food registration - per premises	Per Premises	Non-Taxable	245.90	252.65	6.75	2.75%	Discretionary	Full Cost Recovery
Class 2D food registration - per premises	Per Premises	Non-Taxable	112.20	115.30	3.10	2.76%	Discretionary	Full Cost Recovery
Class 3A food registration - per premises	Per Premises	Non-Taxable	320.70	329.50	8.80	2.74%	Discretionary	Full Cost Recovery
Class 3B food registration - per premises	Per Premises	Non-Taxable	235.20	241.65	6.45	2.74%	Discretionary	Full Cost Recovery
Class 3C food registration - per premises	Per Premises	Non-Taxable	112.20	115.30	3.10	2.76%	Discretionary	Full Cost Recovery

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Food registration transfer fee - per premises	Per Premises	Non-Taxable	192.40	197.70	5.30	2.75%	Discretionary	Full Cost Recovery
Food stalls registration (Class 2 or 3) per event (not-for-profit organisations only)	Per Event	Non-Taxable	55.60	57.15	1.55	2.79%	Discretionary	Accessible Pricing
General accommodation registration - per premises	Per Premises	Non-Taxable	219.20	225.25	6.05	2.76%	Discretionary	Full Cost Recovery
Hairdressing and temporary makeup - one-off registration	Per Registratio	Non-Taxable	219.20	225.25	6.05	2.76%	Discretionary	Full Cost Recovery
Health registration transfer fee - per premises	Per Premises	Non-Taxable	189.20	194.40	5.20	2.75%	Discretionary	Full Cost Recovery
Immunisation request for records - per request	Per Request	Non-Taxable	37.40	38.45	1.05	2.81%	Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - General Accommodation Registration	Per instance	Non-Taxable	0.00	112.90	112.90		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Prescribed accommodation (Rooming House)	Per instance	Non-Taxable	0.00	112.90	112.90		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Public Health and Wellbeing Premises (1 activity)	Per instance	Non-Taxable	0.00	123.85	123.85		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Public Health and Wellbeing Premises -multiple activities	Per instance	Non-Taxable	0.00	137.65	137.65		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 2A food premises	Per instance	Non-Taxable	0.00	459.65	459.65		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 2B food premises	Per instance	Non-Taxable	0.00	267.25	267.25		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 2C food premises	Per instance	Non-Taxable	0.00	122.95	122.95		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 3A food premises	Per instance	Non-Taxable	0.00	160.35	160.35		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 3B food premises	Per instance	Non-Taxable	0.00	117.60	117.60		Discretionary	Full Cost Recovery
Late payment of registration (>30 days) - Class 3C food premises	Per instance	Non-Taxable	0.00	56.10	56.10		Discretionary	Full Cost Recovery
New accommodation premises application fee	Per Premises	Non-Taxable	179.60	184.55	4.95	2.76%	Discretionary	Full Cost Recovery
New food premises application fee (in addition to initial registration fee)	Per Application	Non-Taxable	293.90	302.00	8.10	2.76%	Discretionary	Full Cost Recovery
New health premises application fee (in addition to initial registration fee - not for ongoing)	Per Premises	Non-Taxable	179.60	184.55	4.95	2.76%	Discretionary	Full Cost Recovery
Prescribed accommodation (rooming house) registration - per premises	Per Premises	Non-Taxable	219.20	225.25	6.05	2.76%	Discretionary	Full Cost Recovery
Public health & wellbeing - skin penetration, tattooing colonic irrigation ,(multiple activities)	Per Application	Non-Taxable	267.30	274.65	7.35	2.75%	Discretionary	Full Cost Recovery
Public health & wellbeing - skin penetration, tattooing, colonic irrigation (1 activity)	Per Application	Non-Taxable	240.50	247.10	6.60	2.74%	Discretionary	Full Cost Recovery
Septic - variable application (reduced fee)	Per Application	Non-Taxable	243.50	250.20	6.70	2.75%	Discretionary	Full Cost Recovery
Septic tank application - alteration minor - per alteration	Per application	Non-Taxable	569.55	569.55	0.00	0.00%	Statutory	Full Cost Recovery
Septic tank application - new or major alteration - per application	Per Application	Non-Taxable	747.37	747.37	0.00	0.00%	Statutory	Full Cost Recovery
Septic tank permit - amendment to permit	Per Application	Non-Taxable	192.40	197.70	5.30	2.75%	Discretionary	Full Cost Recovery
Septic tank permit - renew expired permit	Per Application	Non-Taxable	129.60	133.15	3.55	2.74%	Discretionary	Full Cost Recovery
Septic tank permit - transfer permit	Per Application	Non-Taxable	154.90	159.15	4.25	2.74%	Discretionary	Full Cost Recovery

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Septic tank request for records - per request	Per Request	Non-Taxable	64.10	65.85	1.75	2.73%	Discretionary	Full Cost Recovery
Special request for inspection - food premises - per inspection	Per Inspection	Non-Taxable	267.30	274.65	7.35	2.75%	Discretionary	Full Cost Recovery
Special request for inspection health registration - per inspection	Per Inspection	Non-Taxable	160.40	164.80	4.40	2.74%	Discretionary	Full Cost Recovery
Statutory Planning								
Advertising for planning permit application - public notification - administration fee	Per Advertising	Non-Taxable	22.40	23.00	0.60	2.68%	Discretionary	Full Cost Recovery
Advertising for planning permit application - public notification - per letter	Per Letter	Non-Taxable	3.20	3.30	0.10	3.12%	Discretionary	Full Cost Recovery
Advertising for planning permit application - site notice	Per Advertising	Non-Taxable	109.00	112.00	3.00	2.75%	Discretionary	Full Cost Recovery
Alteration of a certified plan of subdivision	Per Application	Non-Taxable	119.30	119.30	0.00	0.00%	Statutory	Statutory
Amend or end a Section 173 agreement	Per Application	Non-Taxable	707.60	707.60	0.00	0.00%	Statutory	Statutory
Amendment of a certified plan of subdivision	Per Application	Non-Taxable	151.10	151.10	0.00	0.00%	Statutory	Statutory
Application to change or allow a new use of the land (amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Certificate of compliance	Per Application	Non-Taxable	349.80	349.80	0.00	0.00%	Statutory	Statutory
Certify a plan of subdivision including issuing a statement of compliance	Per Application	Non-Taxable	187.60	187.60	0.00	0.00%	Statutory	Statutory
Class 1 application for new use of land only (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 10 - VicSmart application other than a class 7, 8 or 9 (permit/amendment)	Per Application	Non-Taxable	214.70	214.70	0.00	0.00%	Statutory	Statutory
Class 11 - all other developments - up to \$100,000 (permit/amendment)	Per Application	Non-Taxable	1,232.30	1,232.30	0.00	0.00%	Statutory	Statutory
Class 12 - all other developments - \$100,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,661.60	1,661.60	0.00	0.00%	Statutory	Statutory
Class 13 - all other developments - \$1 million to \$5 million (permit/amendment)	Per Application	Non-Taxable	3,665.00	3,665.00	0.00	0.00%	Statutory	Statutory
Class 14 - all other developments - \$5 million to \$15 million (amendment)	Per Application	Non-Taxable	3,665.00	3,665.00	0.00	0.00%	Statutory	Statutory
Class 14 - all other developments - \$5 million to \$15 million (permit)	Per Application	Non-Taxable	9,341.30	9,341.30	0.00	0.00%	Statutory	Statutory
Class 15 - all other developments - \$15 million to \$50 million (amendment)	Per Application	Non-Taxable	3,665.00	3,665.00	0.00	0.00%	Statutory	Statutory
Class 15 - all other developments - \$15 million to \$50 million (permit)	Per Application	Non-Taxable	27,546.80	27,546.80	0.00	0.00%	Statutory	Statutory
Class 16 - all other developments - more than \$50 million (amendment)	Per Application	Non-Taxable	3,665.00	3,665.00	0.00	0.00%	Statutory	Statutory
Class 16 - all other developments - more than \$50 million (permit)	Per Application	Non-Taxable	61,914.60	61,914.60	0.00	0.00%	Statutory	Statutory
Class 17 - Subdivision of an existing building (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 18 - Subdivide land into 2 lots (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 19 - Realignment of common boundary or consolidate 2 or more lots (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 2 - single dwelling permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	214.70	214.70	0.00	0.00%	Statutory	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Class 20 - To subdivide land (\$1,360.80 for each 100 lots created) (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 21 - create, vary or remove restriction, right of way, easement etc (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 22 - permit not otherwise provided listed (permit/amendment)	Per Application	Non-Taxable	1,415.10	1,415.10	0.00	0.00%	Statutory	Statutory
Class 3 - single dwelling permit applications - \$10,001 to \$100,000 (permit/amendment)	Per Application	Non-Taxable	675.80	675.80	0.00	0.00%	Statutory	Statutory
Class 4 - single dwelling permit applications - \$100,001 to \$500,000 (permit/amendment)	Per Application	Non-Taxable	1,383.30	1,383.30	0.00	0.00%	Statutory	Statutory
Class 5 - single dwelling permit applications - \$500,001 to \$1 million (permit/amendment)	Per Application	Non-Taxable	1,494.60	1,494.60	0.00	0.00%	Statutory	Statutory
Class 6 - single dwelling permit applications - \$1 million to \$2 million (permit/amendment)	Per Application	Non-Taxable	1,605.90	1,605.90	0.00	0.00%	Statutory	Statutory
Class 7 - VicSmart permit applications - up to \$10,000 (permit/amendment)	Per Application	Non-Taxable	214.70	214.70	0.00	0.00%	Statutory	Statutory
Class 8 - VicSmart permit applications - more than \$10,000 (permit/amendment)	Per Application	Non-Taxable	461.10	461.10	0.00	0.00%	Statutory	Statutory
Class 9 - VicSmart application to subdivide or consolidate land (permit/amendment)	Per Application	Non-Taxable	214.70	214.70	0.00	0.00%	Statutory	Statutory
Development Plan lodgement fee (for approval)	Per Amendment	Non-Taxable	587.90	587.90	0.00	0.00%	Discretionary	Full Cost Recovery
Planning - Amendment of endorsed plans (secondary consent)	Per Plan	Non-Taxable	151.70	155.85	4.15	2.74%	Discretionary	Full Cost Recovery
Planning - Application for property information	Per Plan	Non-Taxable	89.80	92.25	2.45	2.73%	Discretionary	Full Cost Recovery
Planning - Determination of existing use rights	Per Plan	Non-Taxable	336.70	345.95	9.25	2.75%	Discretionary	Full Cost Recovery
Planning - Extension of time - first request	Per Extension	Non-Taxable	399.80	410.80	11.00	2.75%	Discretionary	Full Cost Recovery
Planning - Extension of time - second request	Per Extension	Non-Taxable	487.40	500.80	13.40	2.75%	Discretionary	Full Cost Recovery
Planning - Extension of time - third and subsequent requests	Per Extension	Non-Taxable	585.80	601.90	16.10	2.75%	Discretionary	Full Cost Recovery
Planning - Request for written planning advice (multiple property requests, per property)	Per Plan	Non-Taxable	111.20	114.25	3.05	2.74%	Discretionary	Full Cost Recovery
Planning - Request for written planning advice (single property)	Per Plan	Non-Taxable	91.90	94.45	2.55	2.77%	Discretionary	Full Cost Recovery
Request for archive search for planning and building permits and plans (permit less than 7 years old)	Per Plan	Non-Taxable	93.00	95.55	2.55	2.74%	Discretionary	Full Cost Recovery
Request for archive search for planning and building permits and plans (permit older than 7 years)	Per Request	Non-Taxable	132.60	136.25	3.65	2.75%	Discretionary	Full Cost Recovery
Satisfaction matters - Where a planning scheme specifies that a matter must be done to the satisfaction	Per Application	Non-Taxable	349.80	349.80	0.00	0.00%	Statutory	Statutory
<i>Strategic Planning</i>								
Administration fee to prepare hard copy(ies) and Council website for exhibition of private proponent	Per Application	Non-Taxable	152.80	157.00	4.20	2.75%	Discretionary	Full Cost Recovery
Amendment Tracking System (ATS) authoring fee (technical)	Per Amendment	Non-Taxable	213.80	219.70	5.90	2.76%	Discretionary	Full Cost Recovery
Heritage advice - site meeting or inspection	Per Amendment	Taxable	176.40	181.25	4.85	2.75%	Discretionary	Full Cost Recovery

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Private Proponent amendment - Fee per notice in Government Gazette	Per Amendment	Non-Taxable	106.90	110.10	3.20	2.99%	Discretionary	Full Cost Recovery
Private Proponent amendment - Fee per notice in Newspaper	Per Amendment	Non-Taxable	219.20	225.80	6.60	3.01%	Discretionary	Full Cost Recovery
Private Proponent amendment - Notice letter by mail (to all parties)	Per Amendment	Non-Taxable	3.20	3.30	0.10	3.12%	Discretionary	Full Cost Recovery
Regulation 7 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	4,293.00	4,293.00	0.00	0.00%	Statutory	Statutory
Regulation 8 - requesting Minister for planning scheme amendment	Per Amendment	Non-Taxable	1,033.50	1,033.50	0.00	0.00%	Statutory	Statutory
Stage 1 - Planning Scheme Amendments	Per Amendment	Non-Taxable	3,275.40	3,275.40	0.00	0.00%	Statutory	Statutory
Stage 2 - Planning Scheme Amendments (1 to 10 submissions)	Per Amendment	Non-Taxable	16,233.90	16,233.90	0.00	0.00%	Statutory	Statutory
Stage 2 - Planning Scheme Amendments (11 to 20 submissions)	Per Amendment	Non-Taxable	32,436.00	32,436.00	0.00	0.00%	Statutory	Statutory
Stage 2 - Planning Scheme Amendments (more than 20 submissions)	Per Amendment	Non-Taxable	43,359.30	43,359.30	0.00	0.00%	Statutory	Statutory
Stage 3 - Planning Scheme Amendments	Per Amendment	Non-Taxable	516.75	516.75	0.00	0.00%	Statutory	Statutory
Stage 4 - Planning Scheme Amendments	Per Amendment	Non-Taxable	516.75	516.75	0.00	0.00%	Statutory	Statutory
Engineering								
<i>Engineering Services</i>								
Asset Protection Permit	Per Permit	Non-Taxable	206.30	211.95	5.65	2.74%	Discretionary	Full Cost Recovery
Bond - Asset Protection Permit	Per Permit	Non-Taxable	1,035.00	1,035.00	0.00	0.00%	Discretionary	Disincentive Pricing
Infrastructure - Request for written information	Per Request	Non-Taxable	274.70	282.25	7.55	2.75%	Discretionary	Full Cost Recovery
Infringement - 1.0 Penalty Unit Statutory (formerly LL)	Per unit	Non-Taxable	100.00	100.00	0.00	0.00%	Statutory	Statutory
Infringement Penalty Unit - Road Management 2.0 penalty units	Per unit	Non-Taxable	385.00	385.00	0.00	0.00%	Statutory	Statutory
Infringement Penalty Unit - Road Management 3.0 penalty units	Per unit	Non-Taxable	577.00	577.00	0.00	0.00%	Statutory	Statutory
Infringement Penalty Unit - Road Management 5.0 penalty units	Per unit	Non-Taxable	962.00	962.00	0.00	0.00%	Statutory	Statutory
Metcalfe Water Supply Syndicate	Per assessment	Non-Taxable	221.90	228.00	6.10	2.75%	Discretionary	Full Cost Recovery
Road Licencing - Basic	Per Request	Non-Taxable	57.70	59.30	1.60	2.77%	Discretionary	Full Cost Recovery
Road Licencing - Complex	Per Request	Non-Taxable	115.40	118.55	3.15	2.73%	Discretionary	Full Cost Recovery
Road Licencing - Transfer	Per Request	Non-Taxable	115.40	118.55	3.15	2.73%	Discretionary	Full Cost Recovery
Storm Water Legal Point of Discharge issued under the Building Act 1993 Building Regulations 2006	Per Request	Non-Taxable	155.34	155.34	0.00	0.00%	Statutory	Statutory
Subdivision Plan checking and supervision fees (% of construction)	Per Request	Non-Taxable	0.00	0.00			Statutory	Statutory
Water - Avdata key	Per Request	Non-Taxable	37.40	38.45	1.05	2.81%	Discretionary	Full Cost Recovery
Water cost - Avdata key (replacement)	Per Request	Non-Taxable	28.90	29.70	0.80	2.77%	Discretionary	Disincentive Pricing
Water cost - per kilolitre	Per Kilolitre	Non-Taxable	3.60	3.70	0.10	2.78%	Discretionary	Full Cost Recovery
Works Within a Road Reserve - Other Works - Not more than 50Kph - Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	373.65	373.65	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Other Works - Not more than 50Kph - NOT Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	95.40	95.40	0.00	0.00%	Statutory	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Works Within a Road Reserve - Minor Works - Not more than 50Kph - Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	147.87	147.87	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Minor Works - Not more than 50Kph - NOT Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	95.40	95.40	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Other Works - Above 50Kph - Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	685.29	685.29	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Other Works - Above 50Kph - NOT Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	373.65	373.65	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Minor Works - Above 50Kph - Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	147.87	147.87	0.00	0.00%	Statutory	Statutory
Works Within a Road Reserve - Minor Works - Above 50Kph - NOT Conducted on, or on any part of, the roadway, pathway or shoulder	Per Statutory charging unit	Non-Taxable	95.40	95.40	0.00	0.00%	Statutory	Statutory
Governance and Risk								
<i>Governance and Risk</i>								
Freedom of Information (FOI) request	Per request	Non-Taxable	31.80	31.80	0.00	0.00%	Statutory	Statutory
Operations								
<i>Waste and Recycling</i>								
Asbestos (packaged domestic) - per tonne	Per Cubic Tonne	Taxable	263.30	270.55	7.25	2.75%	Discretionary	Full Cost Recovery
Cardboard - Commercial loads cubic metre	Per Load	Taxable	21.40	22.00	0.60	2.80%	Discretionary	Full Cost Recovery
Cardboard - Trailer (6' x 4') equivalent to 0.7m3	Per Trailer	Taxable	16.00	16.45	0.45	2.81%	Discretionary	Full Cost Recovery
E-waste - Category 1 (per item) Extra Large/kg (solar panels, printer, large TV, fridge)	Per Item	Taxable	21.90	22.50	0.60	2.74%	Discretionary	Full Cost Recovery
E-waste - Category 2 (per item) Large e.g. (fridge, air con, plasma)	Per Item	Taxable	11.30	11.60	0.30	2.65%	Discretionary	Full Cost Recovery
E-waste - Category 3 (per item) Medium e.g. (computer, small TV)	Per Item	Taxable	5.40	5.55	0.15	2.78%	Discretionary	Full Cost Recovery
E-waste - Category 4 (per item) Small e.g. (mobile phone, mouse, electric cords, small computers)	Per Item	Taxable	1.10	1.10	0.00	0.00%	Discretionary	Full Cost Recovery
Gas bottle (any size) - per item	Per Item	Taxable	12.30	11.60	-0.70	(5.69%)	Discretionary	Full Cost Recovery
General waste - commercial/industrial - per tonne	Per Tonne	Taxable	231.70	238.05	6.35	2.74%	Discretionary	Full Cost Recovery
General waste - trailer (8' x 5') heaped equivalent to 2.4 cubic metres	Per Trailer	Taxable	174.80	179.60	4.80	2.75%	Discretionary	Full Cost Recovery
General waste- trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	110.60	113.65	3.05	2.76%	Discretionary	Full Cost Recovery
General waste - trailer (8' x 5') equivalent to 1.2 cubic metres	Per Trailer	Taxable	87.40	89.80	2.40	2.75%	Discretionary	Full Cost Recovery
General waste per cubic metre	Per Cubic Tonne	Taxable	72.70	74.70	2.00	2.75%	Discretionary	Full Cost Recovery
General waste per tonne	Per Tonne	Taxable	206.40	212.10	5.70	2.76%	Discretionary	Full Cost Recovery
General waste trailer (6' x 4') equivalent to 0.7 cubic metres	Per Trailer	Taxable	50.20	51.60	1.40	2.79%	Discretionary	Full Cost Recovery
Green waste - per cubic metre	Per Cubic Metre	Taxable	24.00	24.65	0.65	2.71%	Discretionary	Full Cost Recovery
Green waste - Trailer (6' x 4') equivalent to) 0.7 cubic metres	Per Trailer	Taxable	16.50	16.95	0.45	2.73%	Discretionary	Full Cost Recovery

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Green waste - Trailer (6' x 4') heaped equivalent to 1.5 cubic metres	Per Trailer	Taxable	35.30	36.25	0.95	2.69%	Discretionary	Full Cost Recovery
Green waste (per tonne)	Per Tonne	Taxable	45.90	47.15	1.25	2.72%	Discretionary	Full Cost Recovery
Mattresses or bed bases (any size) - per item	Per Item	Taxable	28.30	29.10	0.80	2.83%	Discretionary	Full Cost Recovery
Motor bike and car tyres (includes 4x4 and small truck) - per tyre	Per Tyre	Taxable	11.30	11.60	0.30	2.65%	Discretionary	Full Cost Recovery
Motor bike and car tyres on rims - per tyre	Per Tyre	Taxable	32.10	33.00	0.90	2.80%	Discretionary	Full Cost Recovery
Oil for recycling - per litre	per Litre	Taxable	0.50	0.50	0.00	0.00%	Discretionary	Full Cost Recovery
Tractor tyres - per tyre	Per Tyre	Taxable	80.20	82.40	2.20	2.74%	Discretionary	Full Cost Recovery
Truck tyre (large) on rim - per tyre	Per Unit	Taxable	46.90	48.20	1.30	2.77%	Discretionary	Full cost recovery
Truck tyres (large) - per tyre	Per Tyre	Taxable	38.50	39.55	1.05	2.73%	Discretionary	Full Cost Recovery
Parks, Recreation & Community Facilities								
<i>Active Communities - Facilities</i>								
Harcourt Recreation Reserve - Community - Hall/Kitchen - 1 bay	Per Use	Taxable	64.10	65.85	1.75	2.73%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Hall/Kitchen - 2 bays	Per Use	Taxable	74.90	76.95	2.05	2.74%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Hall/Kitchen - 3 bays	Per Use	Taxable	96.30	98.95	2.65	2.75%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Hall/Kitchen - Whole	Per Use	Taxable	133.60	137.25	3.65	2.73%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Main Hall - 1 bay	Per Use	Taxable	42.70	43.85	1.15	2.69%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Main Hall - 2 bays	Per Use	Taxable	53.50	54.95	1.45	2.71%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Main Hall - 3 bays	Per Use	Taxable	69.50	71.40	1.90	2.73%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Main Hall - Whole	Per Use	Taxable	106.90	109.85	2.95	2.76%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Community - Meeting room < 2 hrs	Per Use	Taxable	16.00	16.45	0.45	2.81%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Private - Hall/Kitchen - 1 bay	Per Use	Taxable	80.20	82.40	2.20	2.74%	Discretionary	Accessible Pricing
Harcourt Recreation Reserve - Private - Hall/Kitchen - 2 bays	Per Use	Taxable	90.90	93.40	2.50	2.75%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Hall/Kitchen - 3 bays	Per Use	Taxable	112.20	115.30	3.10	2.76%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Hall/Kitchen - Whole	Per Use	Taxable	187.00	192.15	5.15	2.75%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Main Hall - 1 bay	Per Use	Taxable	53.50	54.95	1.45	2.71%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Main Hall - 2 bays	Per Use	Taxable	64.10	65.85	1.75	2.73%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Main Hall - 3 bays	Per Use	Taxable	80.20	82.40	2.20	2.74%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Main Hall - Whole	Per Use	Taxable	160.40	164.80	4.40	2.74%	Discretionary	Market Pricing
Harcourt Recreation Reserve - Private - Meeting room/kitchen for parties	Per Use	Taxable	42.70	43.85	1.15	2.69%	Discretionary	Market Pricing
Harcourt Recreation Reserve user charges	Per Use	Taxable	1.10	1.10	0.00	0.00%	Discretionary	Market Pricing
Swimming Pool - Adult	Per Adult	Taxable	5.30	5.45			Statutory	Statutory
Swimming Pool - Adult - concession card holder	Per Adult	Taxable	4.20	4.30	0.10	2.38%	Discretionary	Accessible Pricing

Description of Fees and Charges	Unit of Measure	GST Status	2023/2024	2024/2025	Fee	Fee	Basis of Fee	Pricing Policy
			Fee incl GST	Fee incl GST	Increase / (Decrease)	Increase / (Decrease)		
			\$	\$	\$	%		
Swimming Pool - Child Season Ticket (Child < 2 free when accompanied by a paying adult)	Per Ticket	Taxable	51.10	52.50	1.40	2.74%	Discretionary	Accessible Pricing
Swimming Pool - Child Ticket (Child < 2 free when accompanied by a paying adult)	Per Child	Taxable	3.70	3.80	0.10	2.70%	Discretionary	Accessible Pricing
Swimming Pool - Family season ticket - concession card (2 adults and dependent children < 16 years o	Per Ticket	Taxable	140.60	144.45	3.85	2.74%	Discretionary	Accessible Pricing
Swimming Pool - Family season ticket (2 adults and dependent children < 16 years of age)	Per Ticket	Taxable	166.90	171.50	4.60	2.76%	Discretionary	Accessible Pricing
Swimming Pool - Family Ticket (2 adults and dependent children < 16 years of age)	Per Day	Taxable	14.00	14.40	0.40	2.86%	Discretionary	Accessible Pricing
Swimming Pool - School Entry per Child	Per Child	Taxable	2.10	2.20	0.10	4.76%	Discretionary	Accessible Pricing
Swimming Pool - Single season ticket	Per Ticket	Taxable	75.50	77.60	2.10	2.78%	Discretionary	Accessible Pricing
Swimming Pool - Single season ticket - concession card	Per Ticket	Taxable	61.60	63.30	1.70	2.76%	Discretionary	Accessible Pricing
<i>Building and Property - Facilities</i>								
Property Rentals - Not for Profit; Volunteer and Community Service Groups (p.a.)	Per Year	Taxable	162.20	166.65	4.45	2.74%	Discretionary	Accessible Pricing
<i>People and Culture</i>								
<i>Occupational Health and Safety</i>								
Permit insurance - Public Liability Insurance - (per permit)	Per Permit	Non-Taxable	26.30	27.00	0.70	2.66%	Discretionary	Market Pricing
Venue hire - Public Liability Insurance - per annum, per venue, max 52 visits (per venue)	Per Annum, Per	Taxable	22.10	22.70	0.60	2.71%	Discretionary	Market Pricing

6a. Approved Community Organisations

Following the adoption of Council's General Local Law 2020, clause 26(3) states that an Approved Community Organisation (ACO) does not need a permit under clause 26(1) being conducting any activity, works, or placing an obstruction in a public place. An ACO is defined under the Local Law as an organisation, registered charity, or not-for-profit organisation recognised by Council to provide community benefit and is included on Council's Approved Community Organisation Register.

Anglican Church Castlemaine and Friends of Anglicare	Guildford Grumpies Car Club Inc.
Australian Red Cross	Harcourt Applefest
Bendigo TAFE	Harcourt Preschool
Big Morning Tea - Fundraiser	Maldon BSA Rally (Lions Club)
Buda Traditional Fair	Maldon Easter Fair (Lions Club)
Campbells Creek Antique and Collectables	Maldon Folk Festival Inc.
Campbells Creek Football and Netball Club	Maldon Lions Club
Campbells Creek Primary School	Maldon Neighbourhood Centre Inc.
Castlemaine and District Agricultural Society Inc.	Maldon RSL
Castlemaine Access Chaplaincy Support Group	Mount Alexander Vintage Engine Club
Castlemaine Angling Club	Metcalfe Tractor Pull and Woodchop
Castlemaine Billy Cart Challenge	Mt Alexander Seniors Expo
Castlemaine Fire Brigade	Mt Tarrengower Hill Climb
Castlemaine Fringe Festival	Muckleford Cricket Club
Castlemaine Girl Guides	Newstead Live
Castlemaine Jazz Festival	Royal Children's Good Friday Appeal
Castlemaine Kindergarten	Run The Maine
Castlemaine Legacy Group	Small Business Victoria
Castlemaine Lions Club Swap Meet	South Castlemaine Kindergarten
Castlemaine Pride	Sports Events Projects
Castlemaine Primary School	Taradale Mineral Springs Festival
Castlemaine Rotary Club	The Cancer Council
Castlemaine RSL	The Main Game
Castlemaine RSL - Woman's Auxiliary	The Maldon Classic
Castlemaine Salvation Army	The Xtreme Inc.
Castlemaine State Festival Ltd	Three's a Crowd Musical Theatre Inc.
Castlemaine Uniting Church	Very Special Kids
Castlemaine Evening View Club	Victorian Seekers Club Inc.
Elphinstone Primary School	Wide Open Road Art
Friends of Castlemaine Art Museum	
Guildford Banjo Jamboree	