

Annual Budget 2023/24



Image Road renewal works at Gap Road, Cherokee



**Macedon
Ranges**
Shire Council

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Acknowledgement of Country

Macedon Ranges Shire Council acknowledges the Dja Dja Wurrung, Taungurung and Wurundjeri Woi Wurrung Peoples as the Traditional Owners and Custodians of this land and waterways. Council recognises their living cultures and ongoing connection to Country and pays respect to their Elders past, and present.

Council also acknowledges local Aboriginal and/or Torres Strait Islander residents of Macedon Ranges for their ongoing contribution to the diverse culture of our community.

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Mayor's introduction



I am pleased to present the 2023/24 Budget, which marks my first budget as Mayor. This budget is the culmination of the hard work and dedication of our staff and Councillors, who have worked collaboratively to develop a strategic and sensible budget that aligns with the priorities outlined in our Council Plan 2021-2031.

We recognise that the cost of living has increased – in line with an increase in the Consumer Price Index (CPI) – and appreciate the financial burden that is faced by many in our community as a result of this. Additionally, Council faces an increase in the cost of doing business, which ultimately impacts our delivery of services and projects. Despite these challenges, and the added complexity of extreme weather events and a growing population, we remain committed to delivering on our Council's objectives in line with our Council Plan 2021-2031 and Community Vision.

In this document, you will find our plans to manage our finances effectively while meeting the needs of our community. We have carefully considered the impacts of the challenges we face and have taken steps to mitigate their effects. We also look for ways to do our business better and recognise the financial hardships that many of you have continued to face. Our efforts in the face of extreme weather have led to significant expenditure on recovery and rebuilding efforts.

We are excited to deliver a Capital Works program that proposes more than \$28 million in capital works across the shire, which makes up 25 per cent of our total revenue. Our advocacy efforts will continue to realise opportunities for the realisation of projects including the Woodend Community Centre, Daylesford-Hanging Rock Shared Trail and Stage 2 of the Macedon Ranges Regional Sports Precinct. Initiatives that we continue to focus on include the renewing of our public amenities, upgrades to sporting facilities, and upgrades and maintenance to our infrastructure assets such as drains, footpaths and roads across the shire. We will also continue to deliver key environmental projects, specifically in our efforts to reduce our net emissions to zero.

This budget aligns with the state-wide rate cap of 3.5 per cent. This has risen from 1.75 per cent in 2022/23.

We continue to face challenges and increased costs in providing garbage and recycling services to the community and as a result of increased waste levies from the EPA, unfortunately this means there will be an increase to the kerbside charges in 2023/24 – a charge we absorbed in 2022/23.

I would like to thank all staff, Councillors and the community who have contributed to the development of this budget to date, and we look forward to seeing these investments realised. We acknowledge the challenges we face, but we are committed to working together with our community to ensure that we can overcome those challenges and continue to provide essential services, while maintaining financial responsibility.

A handwritten signature in blue ink, appearing to read 'Annette Death', enclosed in a thin black rectangular border.

Mayor Annette Death

September 2023

CEO's introduction

I am equally pleased to present the 2023/24 Budget, which is the result of a strategic and collaborative effort between our dedicated staff and Councillors.

Our Council remains committed to delivering the priorities outlined in our Council Plan 2021-2031, which is informed by the Community Vision as created by our Community Assembly. Despite the challenges we face with continued severe weather events, and the increase in the cost of doing business, we have made significant investments in our operations and worked to deliver a sensible budget.



As we move forward, advocacy remains a top priority for our Council. Driven by our Priority Projects prospectus, we are continuing to push for funding to deliver major projects that will benefit our community. Alongside the projects that we're grateful already have funding and are underway, we will continue to seek funding from both the Australian and Victorian governments for initiatives such as improved telecommunications, mental health support, and social and affordable housing. We will continue to advocate for business and tourism opportunities, and deliver events that will benefit the shire and further our reputation as being a premium destination to live, work and visit.

The past year has been marked by unprecedented challenges: from the rising costs of doing business, to the damaging floods that impacted many of our residents. As we continue our recovery efforts, we remain committed to building our preparedness and resilience for future events – our Climate Change Action Plan remains a key part of this effort.

Looking ahead, we recognise that the demand for residential development is increasing, and with that comes the pressure of balancing growth with maintaining our unique environment and neighbourhood character. We also note that the unpredictability and uncertainty we face with the aforementioned rising costs and availability of resources across industries, and the impacts this has on the delivery of projects.

I would like to extend my sincere appreciation to our dedicated staff for their hard work and commitment towards preparing this budget. Despite the challenges we have faced, our staff have used our Council values of innovation and working together to come up with balanced outcomes for the benefit of our communities.

I'm proud to lead this organisation as Chief Executive Officer, and I look forward to continuing to work together with our community to deliver positive outcomes for our region.

A handwritten signature in blue ink, reading "B. Sullivan", on a light blue background.

CEO Bernie O'Sullivan

September 2023

Executive summary

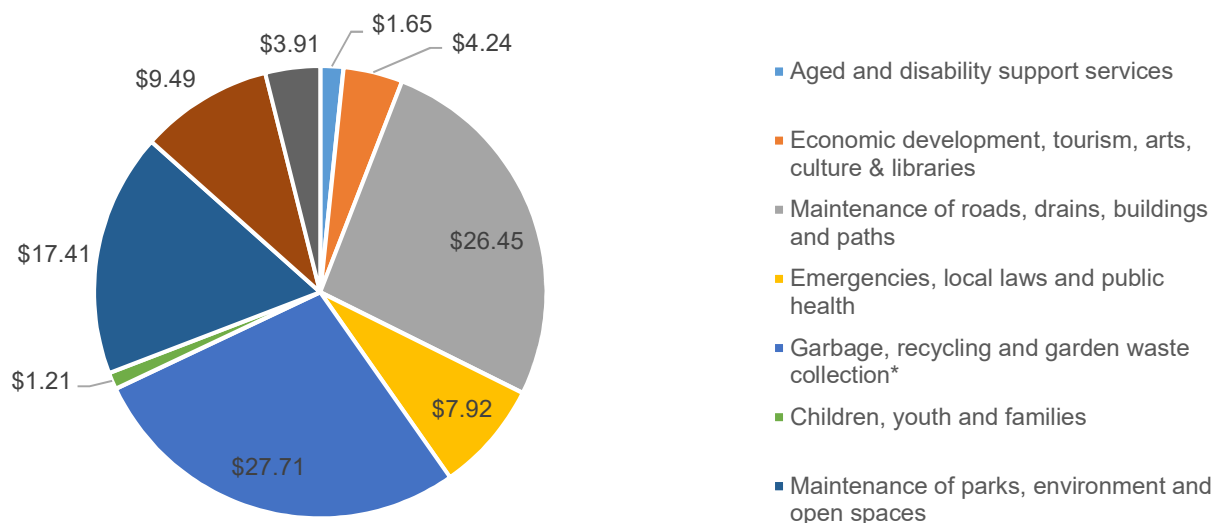
Macedon Ranges Shire Council's 2023/24 Budget is \$112,155,000. This budget aims to provide a high level of works and services to our community, while keeping rates as low as possible and within the rate cap.

We are focused on improving our overall customer experience and quality of service delivery. We work closely with the community to deliver best-value services with our limited resources.

Council remains in a strong financial position. Although rate revenue has increased as a result of our increased population, income from grants for capital and operating programs from state and federal government have decreased.

The budget includes a new loan, resulting in an increase in our overall level of debt. A new loan is proposed for the Macedon Ranges Regional Sports Precinct project (Stage 1), which will provide long-term community benefits to the shire.

The chart below shows how much is allocated to each broad service area for every \$100 dollars that Council spends:



*This charge includes State Government landfill levy

Operating income

The total revenue that will be generated from rates, municipal charges and waste service charges in the 2023/24 Budget is \$62,286,000, which is approximately 7.6% (\$4,401,000) more than the 2022/23 Budget.

Rates and charges are significant sources (56%) of total revenue for Council. Our Revenue and Rating Plan provides information on our Rating Strategy.

We forecast our statutory fees and fines, user fees and other income to increase approximately by 2% each year. The increase in these fees is in line with the increasing costs to deliver services to the community. An increasing population also contributes to the increase in revenue, as demand for our services increases.

Macedon Ranges Shire Council's population is 51,907, as at 2022¹. Population growth has been steady at approximately 1.52% per annum.

¹ Source: .idcommunity demographic resources.

Our objective is to fund ongoing service delivery to the appropriate standard when using operating income. This means:

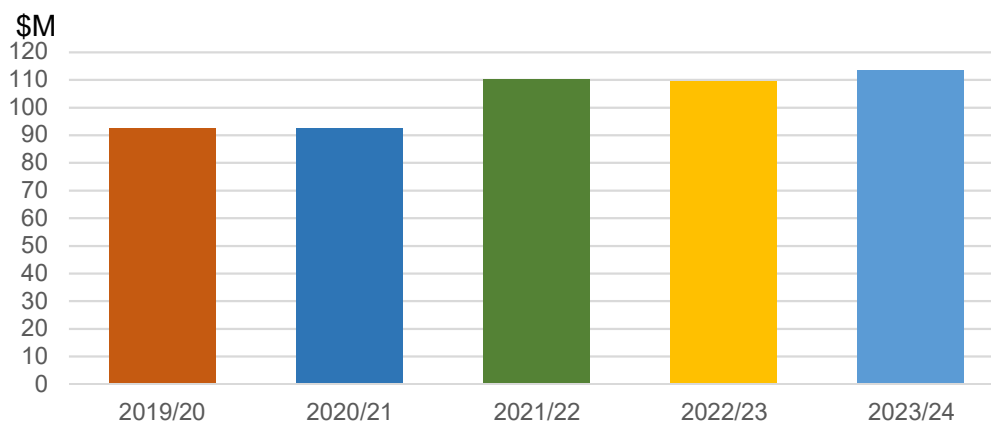
Respond to greater service needs from residents

Respond to the growing population within the shire

Fund renewal of infrastructure and community assets

Comply with the Victorian Government rating policy

Table 1. Operating income between 2019/20 and 2023/24 (\$million)



Waste and kerbside collection

This service is to deliver high quality kerbside waste and recycling collection services, and general waste management which includes transfer stations, transporting materials, public place bins, disposing of waste, street cleaning, rehabilitating closed landfills and other waste management services.

Waste revenue is generated from kerbside collection charges, and fees and charges collected from transfer stations (user pays) to offset the costs incurred in delivering a waste service across the shire. The fees collected are in line with a full cost recovery model, this ensures all costs incurred are offset by the same amount of revenue. Council is currently experiencing rising costs of waste management, global recycling challenges and the payment of the state government landfill levy, which is projected to double over a three-year period. Council continues to fund projects that are aimed at developing innovative ways to process the kerbside collected material to increase our recycling efforts and reduce amounts that are sent to landfill, aligning fully with one of our council plan priorities.

Unlike 2022/23, where increasing costs could be managed with growth in the service, kerbside collection charges will increase in 2023/24. The budget accounts for increased collection and transport costs as contractors pass on consumer price index increases to contracts. The kerbside collection charge will increase by 8.63%.

Operating expenditure

A major proportion of our operating expenditure relates to employee costs (45%), and materials and services (33%). Employee costs are increasing by \$733,000, which is attributed to a staff banding increase, new starters included in this budget and provision for an Enterprise Bargaining Agreement.

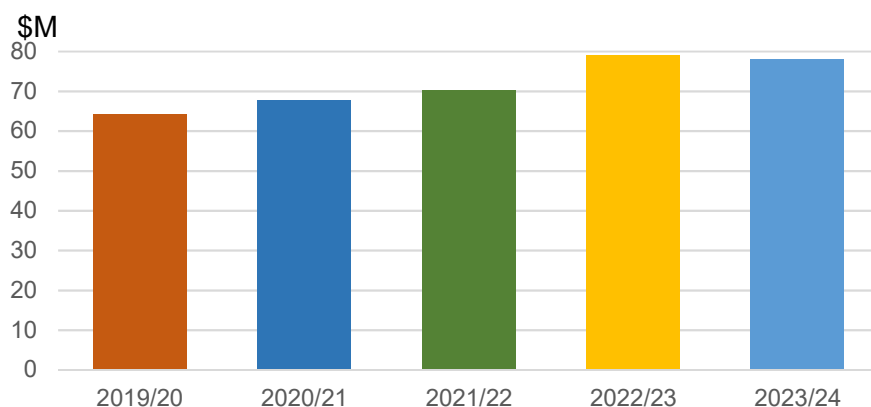
While our materials and service costs are decreasing by \$2,001,000, the cost of doing business is increasing as a result of inflation. The cost of contractors and materials is budgeted to increase.

As our shire continues to grow, we need to assign our funds to maintain open spaces and infrastructure (such as facilities and footpaths) and continue to deliver our services.

New subdivisions increase costs of maintenance and cleaning of public open spaces, stormwater drainage, footpaths and street sweeping.

The average growth in operating expenses over the period shown below is 5.9% (this figure excludes depreciation). Part of this growth is offset by higher user fees.

Table 2. Operating expenditure between 2019/20 and 2023/24 (excluding depreciation) (\$million)



Our objective to deliver quality services and find operational efficiencies that assists us to continue to deliver value for money to our residents and ratepayers. Part 2 of the 2023/24 Budget provides a description of our services to the community.

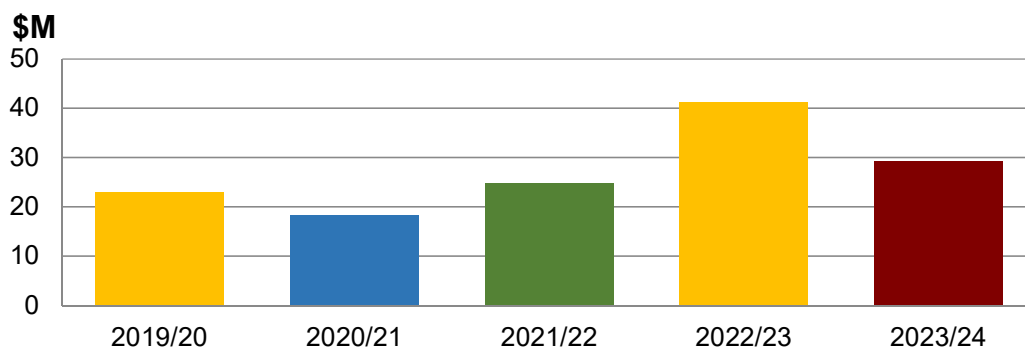
Capital expenditure

Capital expenditure is an investment in assets, such as land, buildings, infrastructure, and major plant and equipment. Currently, our long-term Capital Works Plan guides planning and decision-making into capital investment. We will have an Asset Plan adopted by 30 June 2022, which will be used to guide planning and decision making for our capital investment moving forward.

Capital investment is primarily on the construction of buildings, roads, drains, footpaths and bridges. It also includes the purchase of land, major plant and equipment, vehicles, information technology (IT) systems and playgrounds.

Our capital expenditure changes from year to year, mainly due to varying availability of government grants. The total planned capital expenditure during 2023/24 is \$28,300,000, a decrease of \$32,915,000 on the 2022/23 forecast.

Table 3. Capital expenditure between 2019/20 and 2023/24²



² 2021/22 and 2022/23 totals are annual budgeted works excluding carry forward works.

Funding sources for capital expenditure

Analysis of capital works is in section 4.5. It shows capital expenditure of \$28,300,000 in 2023/24, which will be funded as follows.

Grants

We will apply for (or have been allocated) government grants of \$7,118,000 for projects in 2023/24.

New loans

The budget includes new loans totalling \$12,300,000. The loans will be attributable to Macedon Ranges Regional Sports Precinct and Kyneton Landfill Biofilter.

Contributions

Contributions from various sources are outlined in the 2023/24 Budget, including \$546,000 for capital works projects.

Rates and charges

We will allocate \$14,426,000 of 2023/24 rates revenue to capital expenditure. This is a decrease of \$2,864,000 from the 2022/23 budget.

Other funding

The remainder of funding for our capital program will come from our financial reserves \$3,910,000. Refer section 4.3

Rate capping

The rate cap set for 2023/24 is 3.5%. This limits the total amount a council can increase its rates each year, based on the amount it levied in the previous year.

The cap on rate increases provides a clear framework to guide budget planning and decision making. The framework ensures essential services continue to be delivered and that councils invest in necessary local infrastructure to meet community needs.

Only the general rate and municipal charges part of a rates bill are subject to the rate cap. All other charges, such as waste charges and other user fees and levies, remain uncapped.

The rate cap applies to the council's total rate revenue and not individual properties. In many cases, individual rates bills may increase or decrease by more (or less) than the capped rise amount.

This may happen because:

- the value of the property has increased or decreased in relation to the value of other properties in the council
- other charges and levies that are not subject to the cap, such as the waste charge, have risen. The capped increases apply only to the general rates and municipal charges
- the amount of rates levied from properties of that type (residential, commercial or rural) has changed through the council's application of differential rates.

In 2023/24, Council will not seek a variation of this rate.

Budget influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

External influences

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

- **Location** – Macedon Ranges Shire is a semi-rural municipality, located within an hour's drive of Melbourne's central business district to the south and Bendigo to the north. Our region is popular with both domestic and international visitors, due to our natural attractions, wineries, and proximity and accessibility to the Melbourne metropolitan area. Our larger townships include Kyneton, Woodend, Gisborne, Riddells Creek, Romsey and Lancefield.
- **Population growth** – the latest population for the Macedon Ranges Shire is 51,907 as at 2022³. Population growth has been steady at approximately 1.74% per annum. Estimates provided indicate that by 2031, our population would reach 60,362³.
- **Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on local government was in the 2012/2013 financial year, where Council was required to pay \$3,820,000 to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present, the actuarial ratios are at a level that additional calls from local government are not expected in the next 12 months.
- **Financial Assistance Grants** – the largest source of government funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- **Capital Grant Funding** – capital grant opportunities arise continually.
- **Cost shifting** – this occurs where local government provides a service to the community on behalf of the Victorian and/or Federal Governments. Over time, the funds received by local governments do not increase in line with real-cost increases, such as school crossings and neighbourhood houses, resulting in a further reliance on rate revenue to meet service delivery expectations.
- **Enterprise Agreement (EA)** – negotiations took place throughout the 2022/23 financial year with a new agreement being agreed to between Council representatives and the unions, the new agreement has been signed off by Fair Work. The new agreement covers the periods of 2022/23 – 2024/25.
- **Rate capping** – the Victorian Government continues with a cap on rate increases. The cap for 2023/24 has been set at 3.5%.
- **Supplementary rates** – these are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (for example, due to improvements made or a change in land class), or new residents become assessable. Importantly, supplementary rates recognise that new residents require services on the day they move into the shire, and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- **Waste disposal costs** – the State Government Landfill Levy regulation has a sustained impact on Council, regarding compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes, such as increasing landfill levies and negotiation of contracts (for example, waste, recycling, FOGO and glass kerbside collection). Current collection contracts are also impacting Councils operations as many of these contracts are linked to annual Consumer Price Index (CPI) increase.

³ Source: .idcommunity demographic resources.

- **Materials and Labour** – The Covid pandemic has significantly impacted the costs of materials and contractors across various industries. Supply chain disruptions, factory shutdowns, and delays in shipping have caused material costs to rise substantially. Additionally, the rising inflationary pressure has further aggravated the situation. Contractors, in turn, are increasing their prices to cover the increased cost of materials, transportation, and labour. These rising costs are significantly impacting the way we do business, causing project delays and budget overruns. Internal influences

Internal influences

As well as external influences, there are a number of internal influences that are expected to impact the 2023/24 Budget. These include:

- **New initiatives** – in establishing the 2023/24 budget Councillors have considered many new operating initiatives, new capital works projects and new starter positions. Initiatives have been submitted by officers, community proposals were considered, and initiatives also identified by Councillors. Officers reviewed the 2022/23 initiatives to ensure they are submitting the highest priority initiatives for consideration in 2023/24.

With limited resources not all new initiatives are able to be funded. The budget contains initiatives that are considered a priority in achieving the priorities of the Council Plan annual actions for 2023/24.

Initiatives that were not included in the 2023/24 budget will be reviewed at the mid-year review (31 December 2023) subject to available funds, and / or reassessed as part of the 2024/25 budget process.

- On 31 March 2023 Council was notified that the builder undertaking works at the Macedon Ranges Regional Sports Precinct had gone into voluntary administration. While liquidators are looking for a possible buyer of the company or project, the 2023/24 includes an amount as a contingency for increased costs relating to the project.
- **Cash** – it is important that Council maintains adequate cash balances to pay its bills when they fall due. Council must also ensure adequate levels of cash are available to match Reserve and Trust account balances. While Council balances over the term of this budget are decreasing, they do remain adequate.

Balance at	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Projection 2024/25 \$'000	Projection 2025/26 \$'000	Projection 2026/27 \$'000
30 June	\$11,591	\$8,376	\$7,725	\$11,292	\$14,281

- **Working capital** (current assets/current liabilities) – ensures Council maintains sufficient working capital to meet our debt obligations as they fall due.

Ratios of greater than 100% indicate that Council is able to meet our debt obligations as they fall due.

Ratio at	Forecast 2022/23	Budget 2023/24	Projection 2024/25	Projection 2025/26	Projection 2026/27
30 June	93.2%	81.2%	76.3%	99.3%	105.4%

- **Renewal gap ratio** (asset renewal and upgrade expenses/depreciation) – Council allocates adequate funds towards renewal capital, to replace assets and infrastructure as they reach the end of their service life. Our target is to allocate 1:1.

Ratio at	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Projection 2024/25 \$'000	Projection 2025/26 \$'000	Projection 2026/27 \$'000
30 June	1.18:1	1.26:1	1.55:1	1.29:1	1.34:1

Link to the Integrated Planning and Reporting Framework

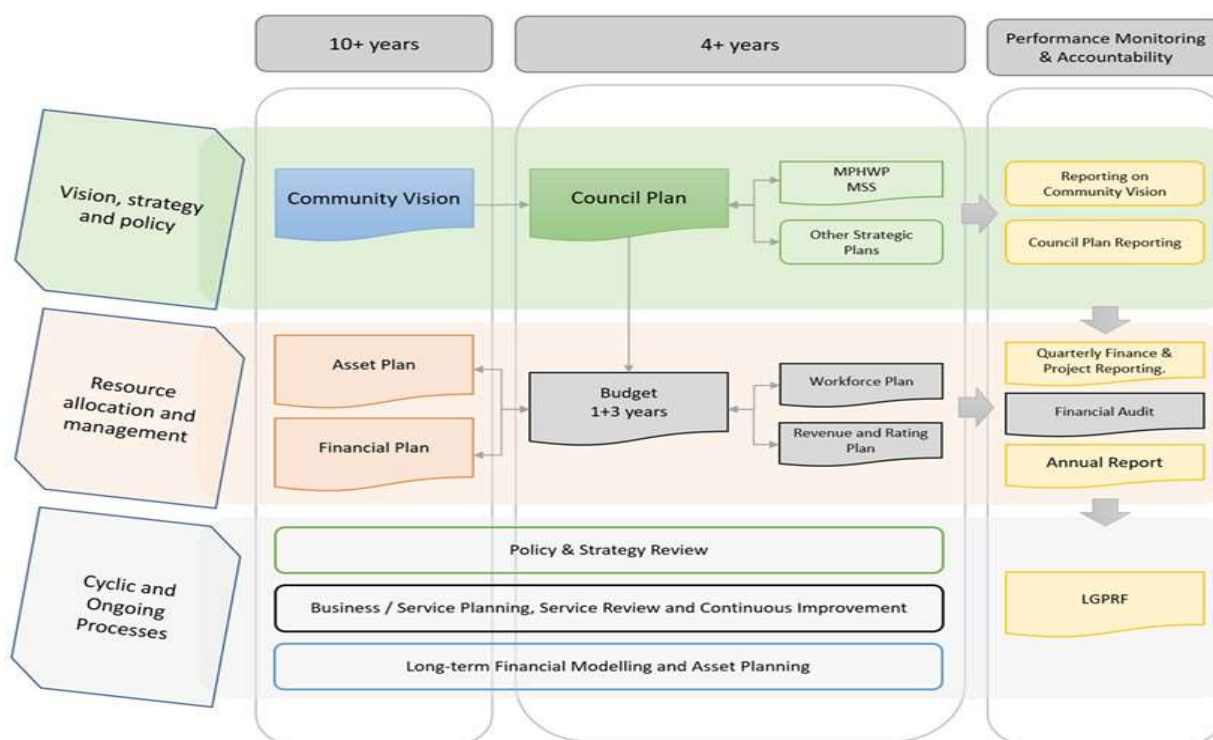
This section describes how the budget fits into our Integrated Planning and Reporting Framework, which applies to local government in Victoria. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan), and short term (Annual Budget 2023/24), and then reporting on our performance against these documents (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 shows the Integrated Planning and Reporting Framework that applies to local government in Victoria. At each stage of this 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.

Figure 1. Integrated Planning and Reporting Framework



The timing of each component of the Integrated Planning and Reporting Framework is critical to the successful achievement of the planned outcomes.

For the purposes of the development of the 2023/24 Budget, Council is using the 2021–2031 Council Plan (Year Three – 2023/24).

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.

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 this, 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-adopted Community Engagement Policy and Public Transparency Policy.

1.2. Our purpose

Our vision

The community's vision for Macedon Ranges Shire Council was developed by the Community Vision Assembly. It forms part of Council's strategic planning framework that guides future planning across the shire, considering both short-term and long-term priorities that shape the Council Plan, as well as the Annual Budget and the 10-year Financial Plan.

'With our unique regional identity, Macedon Ranges Shire embodies a caring, resilient approach to community through our robust local economy, protection of the natural environment and a collaborative commitment to inclusivity for all.'

The Community Vision Assembly developed three community vision themes, which we have used to shape our Council Plan, along with delivering strong and reliable government.



The 2023/24 Budget has been developed in line with the Community Vision and Council Plan. It will deliver Council priorities and enable annual actions of the Council Plan 2021–2031 (Year Three 2023/24) to be delivered.

Our values

We are committed to the core values of:

- respect
- honesty
- accountability
- working together
- innovation

1.3. Strategic objectives

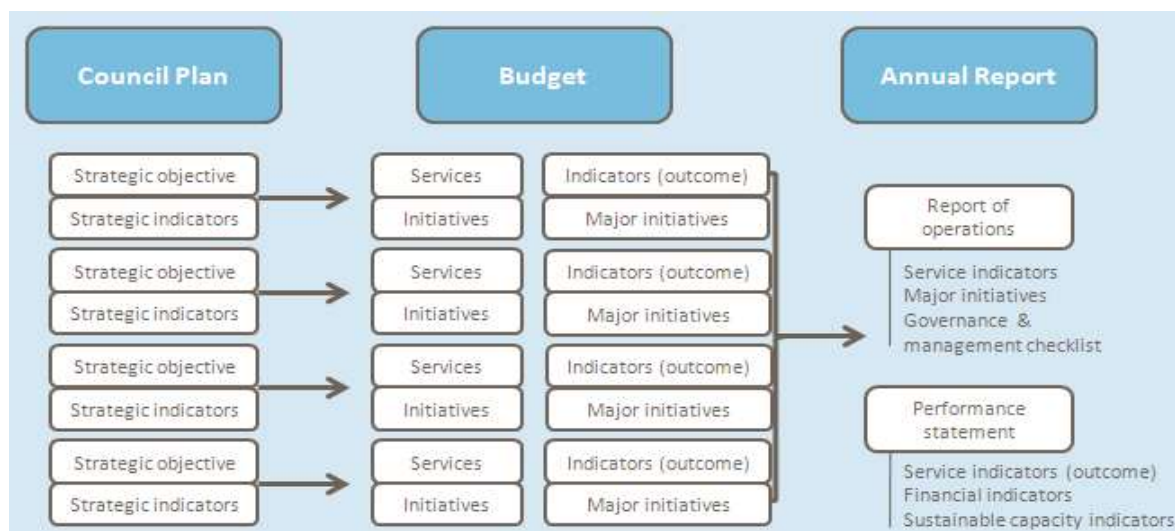
Strategic objectives	Description
1. Connecting communities	<p>We will maintain our built environment – including roads, paths, buildings, open space and other assets – in a fiscally, environmentally and socially sustainable way. This includes effective land-use planning, which has a direct impact on the liveability of our shire.</p> <p>We will provide support for volunteers, community groups and organisations, in recognition of their work in contributing to social connections.</p>
2. Healthy environment, healthy people	<p>We will contribute to positive health and wellbeing in our community by proactively supporting mental health, the prevention of violence against women, healthy lifestyles for all ages and abilities, social connection and inclusion, community safety, and arts and culture.</p> <p>We will protect our natural environment through proactive environmental planning, advocacy and policy to address climate change, support biodiversity and enhance water catchment quality. The Macedon Ranges Shire declared a Climate Emergency in 2021.</p> <p>We will take action to reduce waste, in order to protect public health and the environment.</p>
3. Business and tourism	<p>We will foster economic vitality in a way that promotes positive individual and community health outcomes, including business diversity, housing, transport, information and communication technology, and employment options. Investment attracted to the shire will be consistent with the Community Vision.</p>
4. Deliver strong and reliable government	<p>We will demonstrate the qualities of good governance, including a clear vision and culture, transparency, respect, consistency, accountability and responsiveness.</p>

Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the 2023/24 Budget, and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance indicators for key areas of Council's operations.

Council is required by legislation to identify major 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 accountability requirements in the Council Plan, the Annual Budget and the Annual Report is shown below.

Figure 2. Relationship between accountability requirements



Source: Department of Jobs, Precincts and Regions

Service area reporting

During the 2021/22 financial year, Council completed an organisational restructure. The financial information presented in this section includes 2021/22 Actual information, reflecting the financial cost of those service areas before the restructure. As such, comparison between the 2021/22 Actual, 2022/23 Forecast and 2023/24 Budget may not be possible for some service areas, due to realignment of the organisation.

Service areas will often fit across multiple different strategic priorities. A single strategic priority has been selected for each of Council's service areas and initiatives, for the purposes of presenting the information in the following tables. Initiatives will also fit across multiple different strategic priorities. A single strategic priority has been selected for each of Council's initiatives.

Council generates most of its income (Inc) from rates and charges. This income funds the expenditure (Exp) for many service areas. As rates and charges are not included in the tables against each service area's income, many service areas will present a deficit.

2.1. Strategic objective 1. Connecting communities

We will maintain our built environment – including roads, paths, buildings, open space and other assets – in a fiscally, environmentally and socially sustainable way. This includes effective land-use planning, which has a direct impact on the liveability of our shire.

We will provide support for volunteers, community groups and organisations, in recognition of their work in contributing to social connections.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Director Assets and Operations	Provide guidance to the business across the built environment and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	435	452	435
		<i>Surplus / (deficit)</i>	(435)	(452)	(435)
Engineering, Roads and Asset Maintenance	Investigate the best possible solution for our roads, storm-water drainage, footpaths, bridges and street lighting, and prepare designs that provide value for money, while conforming to the latest standards and industry best practice and ensure a focus on environmentally responsible procurement in our tendering process.	<i>Inc</i>	926	900	960
		<i>Exp</i>	5,619	5,918	7,120
		<i>Surplus / (deficit)</i>	(4,693)	(5,018)	(6,160)
Facilities and Operations	Inspect, maintain and repair over 570 buildings and structures. During normal operations, we facilitate approximately 350,000 individual visits per annum through delivery of a range of programs and services that include 62 scheduled group fitness classes per week, 658 weekly learn-to-swim classes catering to over 2,800 children, support and provide a venue for 40+ associations and user groups and welcome over 11,000 visitors to the outdoor pools over the summer season.	<i>Inc</i>	3,133	4,292	4,839
		<i>Exp</i>	6,246	6,507	7,341
		<i>Surplus / (deficit)</i>	(3,113)	(2,215)	(2,501)
Statutory Planning	Provide statutory planning information, advice and assessment. We process approximately 900 planning applications per annum, as well as responding to requests for information and advice from the community, businesses and developers. We also maintain and manage relationships with over 25 statutory and advisory agencies that are directly involved in the planning permit application process. We are also responsible for planning compliance with the Macedon Ranges Planning Scheme, through investigation of alleged contraventions, auditing of permit conditions, education and awareness.	<i>Inc</i>	2,996	3,095	3,161
		<i>Exp</i>	2,649	2,791	2,973
		<i>Surplus / (deficit)</i>	347	304	188

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Open Space	Provision of management and maintenance services for Council's Open Space network, which includes sportsgrounds and recreation reserves, parks and gardens, play spaces, botanic gardens and street and park trees. These assets provide social and environmental values for our community.	<i>Inc</i>	58	23	23
		<i>Exp</i>	5,383	5,105	5,773
		<i>Surplus / (deficit)</i>	(5,325)	(5,082)	(5,750)
Assets and Project Management Office	Provide project management for capital works projects related to our buildings and open-space infrastructure.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,007	1,000	777
	Provide accurate, up-to-date data on our infrastructure assets to ensure informed decision-making and improve the efficiency with which we manage our infrastructure.	<i>Surplus / (deficit)</i>	(1,007)	(1,000)	(777)
	Revalue the infrastructure assets, in accordance with relevant Australian Accounting Standards and other Victorian Government requirements, to ensure a direct link with our financial position.				
	Assess developments and projects proposed by developers, and ensure they comply with relevant Australian Standards, manuals and our engineering guidelines, and supervise the delivery of those works, ensuring future generations inherit good-quality infrastructure.				

Listed below are initiatives included in the 2023/24 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **connecting communities**.

Major

- Finalise the construction of the Macedon Ranges Regional Sports Precinct project (Stage 1)
- Commence the design and documentation, including schematic design, stakeholder/community consultation, detailed design and tender document preparation for construction of Stage 2 of the Macedon Ranges Regional Sports Precinct project in the future.
- Complete the construction of the Macedon Ranges Shared Trails Project.
- In partnership with Hepburn Shire Council continue to advocate the Victorian State Government for support to undertake preconstruction planning for the Daylesford to Hanging Rock Shared Trail project.

Other

- The purchase of a small tipping truck will assist with activities such as mulching, litter and branch pick-ups, and pruning material removal.
- Netting is to be constructed behind the football goals at the Gilbert Gordon Oval
- Pathway works to be undertaken at the Kyneton Tennis Club.

- Finalise the update of the Kyneton Movement Network Study undertaken in 2018. The project aims to develop and guide the planning of future infrastructure requirements and ensure growth areas are provided with a functional traffic movement network.
- Implement recommended actions from each of the Kyneton, Gisborne and Malmsbury Botanic Gardens Master Plans. Works will include irrigation installation at the three sites
- Footpath program – works will be undertaken at Howey Street Gisborne and Station Road New Gisborne.
- A road program is to be undertaken at Three Chain Road, Sutherlands Road Clarkefield, Murphy Street Romsey, Hamilton Road New Gisborne and Chanters Lane Trentham. The Chanters Lane project will be undertaken in conjunction with the Hepburn Shire Council.
- Upgrade the existing intersection at Darraweit-Bolinda Road intersection in Darraweit Guim. The upgraded intersection will be able to cater for the safer movement of traffic including B-double trucks.
- Develop the netball facilities at the Kyneton Showgrounds Reserve. Detailed design work was undertaken during 2022/23, works scheduled for 2023/24 include the upgrade of the netball courts.
- Develop infrastructure at the Kyneton Showgrounds bottom oval to enable Kyneton Little Athletics Club to relocate their activities from the top oval, as per the masterplan.
- Undertake detailed design/planning for implementation of Stage 1 of the Dixon Field Master Plan, including soccer field 1 improvements, little athletics upgrades, drainage and car park improvements.
- Undertake the detailed design of a replacement building at Malmsbury Cricket Ground. Concept plans have been developed by an architect in consultation with the club.
- Install new LED lighting infrastructure at tennis courts 1 and 2 to achieve club competition standard of minimum 350 lux, at the New Gisborne Tennis Club, this project is subject to grant funding.
- Tony Clarke Reserve oval change rooms works include the re-design of existing facilities as current change rooms do not meet female friendly facility guidelines.
- Sportsground lighting upgrade at the Riddells Creek Recreation Reserve The proposed LED lighting upgrade will ensure appropriate standards are met (minimum 100 lux), this project is subject to grant funding.
- Upgrade the drainage at the Riddells Creek Recreation Reserve sports field to improve the wear and compaction of the surface from the usage demand on the facility throughout the winter months.
- Implementation works of the Gisborne Fields landscape plan. Stage 5 includes expansion of the current play space footprint and planting of new shade canopy trees and pockets of low-level vegetation.
- Upgrade and replacement works at the Gisborne Aquatic Centre, works include BMS, AHU and sand filter works.
- Introduce a program of works for our sealed roads, this program is referred to as a “shoulder lip removal program” the introduction of these works will prolong the serviceable life of our sealed roads.
- Undertake Stages 2A and 2B of the Riddells Creek Network Study. Works will include will focus on current infrastructure gaps and traffic demands that will be address through project planning and delivery over the next 5-10 years. A focus on concerns in relation to the growing population and associated impacts placed upon existing transport infrastructure and traffic management.
- Include an operational budget for the Macedon Ranges Regional Sports Precinct to become operational during the year.
- Engage an independent consultant to perform a drainage model of a selection of the shire and provide a list of issues that could be upgraded/fixed to assist in rectifying existing drainage issues

- Flood study assessment, Lancefield, Significant overland flows from Beckermans Lane going towards Main Road.
- Coordinator Arboriculture - This position will work towards mitigating the risk to Council through tree operations and apply increased resources to operational and strategic planning needs. The role will oversee the effective and efficient management of Council's tree population through policy development and implementation, contract management, advice to internal and external stakeholders and providing leadership to Council's tree operations team.
- Transfer Station Attendants – Will ensure Council has two staff members on site at Transfer stations at all times, increasing safety, decreasing incidents, decrease contamination and provide assistance for customers at transfer stations.

2.2. Strategic objective 2. Healthy environment, healthy people

We will contribute to positive health and wellbeing in our community by proactively supporting mental health, the prevention of violence against women, healthy lifestyles for all ages and abilities, social connection and inclusion, community safety, and arts and culture.

We will protect our natural environment through proactive environmental planning, advocacy and policy to address climate change, support biodiversity and enhance water catchment quality. The Macedon Ranges Shire declared a Climate Emergency in 2021.

We will take action to reduce waste in order to protect public health and the environment.

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Director Planning and Environment	Provide guidance to the business across the built environment and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	625	461	438
		<i>Surplus / (deficit)</i>	(625)	(461)	(438)
Director Community	Provide guidance to the business across strong and reliable government, and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	93	338	380
		<i>Surplus / (deficit)</i>	(93)	(338)	(380)
Environment	Guide and support Council and the community to develop and implement policies, strategies and plans, to achieve innovative sustainable practices, and manage and enhance Council's bushland reserves, waterways and roadsides.	<i>Inc</i>	167	79	102
		<i>Exp</i>	1,452	1,545	1,855
		<i>Surplus / (deficit)</i>	(1,285)	(1,466)	(1,753)
Community Wellbeing ¹	Provide guidance and support across Council to implement actions in the Municipal Public Health and Wellbeing Plan and Disability Action Plan.	<i>Inc</i>	2,149	1,936	480
		<i>Exp</i>	2,799	2,776	978
	Support and advocate for older people in our community through the Regional Assessment Service, acting as a connector and delivering or partnering with community groups to deliver inclusive programs	<i>Surplus / (deficit)</i>	(650)	(840)	(498)
Community Strengthening	Provide the first point of contact to customers at our four service centres, and manage in excess of 65,000 telephone calls each year.	<i>Inc</i>	-	139	164
		<i>Exp</i>	1,871	2,426	2,810
		<i>Surplus / (deficit)</i>	(1,871)	(1,960)	(2,646)
Library Services	Emergency Management and Municipal Recovery services supports the community preparedness, response and recovery in an emergency.				
		<i>Inc</i>	29	-	-
		<i>Exp</i>	1,451	1,438	1,480
		<i>Surplus / (deficit)</i>	(1,422)	(1,438)	(1,480)

Resource Recovery	Deliver high-quality kerbside waste and recycling collection services, and general waste management, which includes transfer stations, public place bins, disposing of waste, street cleaning, management of former landfill sites and other waste management services.	<i>Inc</i>	2,064	2,525	2,724
		<i>Exp</i>	12,329	12,066	13,978
		<i>Surplus / (deficit)</i>	(10,579)	(9,541)	(11,254)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Children, Youth and Family Services	<p>These services provide early years services planning and operations, including delivery of 3- and 4-year-old kindergarten to over 850 children in eight kindergartens across the shire.</p> <p>These services also provide maternal and child health support for up to 600 infants and their families each year. Our nurses conduct approximately 4,700 key ages-and-stages consultations each year for infants and children aged 0–6 years. They also operate supported playgroups and new parent groups.</p> <p>A range of youth programs are provided, such as Youth Spaces, Live4Life, Youth Leadership and Music in the Sticks, to over 3,000 young people each year.</p>	<i>Inc</i>	5,431	5,767	7,451
		<i>Exp</i>	6,481	6,868	7,822
		<i>Surplus / (deficit)</i>	(1,050)	(1,101)	(371)
Recreation	<p>Service delivery and provision of assistance to 81 sporting clubs, including seasonal allocation, leases and use agreements. Open space and recreation planning for the development and upgrade of Council-owned facilities including facilitating master plans and strategic direction for facility development, playgrounds and skate parks.</p> <p>This Service assists in the planning and delivery of capital projects to deliver active and passive recreation benefits, for example, Macedon Ranges Regional Sports Precinct and shire-wide shared trails projects.</p> <p>Promote the activation of open space and facilities to encourage more people to get more active more often.</p>	<i>Inc</i>	35	68	41
		<i>Exp</i>	631	734	689
		<i>Surplus / (deficit)</i>	(596)	(666)	(648)
Strategic Planning	<p>Develop policies, strategies and plans to manage growth and development in suitable locations, and to achieve sustainable environmental, economic and social outcomes.</p> <p>Provide a Heritage Advisory Service, which assists the community and staff in assessing heritage value.</p> <p>Convert policies into the formal decision-making framework, such as planning scheme amendments.</p>	<i>Inc</i>	26	50	30
		<i>Exp</i>	1,361	1,423	1,570
		<i>Surplus / (deficit)</i>	(1,044)	(1,373)	(1,540)
Arts and Events	Guide and support Council and the community to develop policies, strategies and plans, to achieve innovative sustainable practices that ensure the preservation of limited resources.	<i>Inc</i>	189	281	307
		<i>Exp</i>	802	911	957
		<i>Surplus / (deficit)</i>	(613)	(630)	(650)

Manage and deliver Council's annual Community Funding Scheme to enable community groups to access up to \$160,000 of funding for community health and wellbeing projects.

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Arts and Events (Cont.)	Present a program of performance, visual arts, cultural and heritage events in five venues, which are attended by over 45,000 residents and visitors each year. Support local community-driven events in our community halls. Curate a creative kids school holiday program (KTH Kids), with local artists presenting local content for local kids. Foster historical interest, preserve and collect social history items, and present contemporary exhibitions and public programs at Kyneton Museum.				
Safer Communities	Respond to matters relating to domestic pets, livestock, local law issues, littering and parking offences, to enhance and protect community safety. We register and record over 13,400 dogs and cats. Provide services that assist in keeping our community safe, through providing 21 school-crossing services, wastewater management, and compliance with food legislation, via more than 385 class 1 and class 2 food safety assessments annually. Deliver the immunisation program, including preschool sessions in Gisborne, Kyneton, Woodend, Riddells Creek and Romsey. The school program involves three visits to seven secondary colleges.	<i>Inc</i>	1,393	1,359	1,680
		<i>Exp</i>	2,331	3,009	3,333
		<i>Surplus / (deficit)</i>	(938)	(1,650)	(1,653)

¹ During 2020/21, Council exited a number of aged care services, in line with a Council resolution in August 2019, due to changes in Federal Government policy, which has reduced revenue and expenditure in 2021/22.

Listed below are initiatives included in the 2023/24 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **healthy environment, healthy people**.

Major

- Undertake further work to complete a second draft of the Gisborne futures project, further consultation and consider a future Planning Scheme Amendment.
- Continue to advocate to the Victorian Government for Barrm Birrm to become a State Park due to its significant flora and fauna.
- Finalise the preparation of a new Public Open Space Strategy to guide the provision of improvements to the open space network, which are required to service the existing and future needs of the shire's community.
- Finalise the review and implement Local Law Number 10, in line with the new framework, as defined in the Local Government Act 2020. Local Law Number 10 provides the procedures for the administration of all of Council's Local Laws.

Other

- Funding to support Senior Citizens Clubs facilities hire, activities and the provision of a meal at the centre. Each one of these clubs is unique in the way they provide a service. Clubs are located in Romsey, Woodend, Macedon, Kyneton and Riddells Creek.
- Provide funding to ensure that approved Council recognition days (or weeks) that are currently not funded are delivered appropriately with adequate resourcing.
- The development of a new Stretch Reconciliation Action Plan (RAP) is required as Council's current RAP concludes in September 2023.
- Purchase new furniture in 2 Kindergarten rooms, of the new Lancefield Kindergarten building which includes Maternal Child Health.
- Allocate recurrent funding for infrastructure works and tree hazard mitigation in conservation areas managed by the council
- Barringo Reserve, install fencing and track resurfacing to be compliant with Aboriginal Heritage Act 2006 in areas of cultural sensitivity that now require protection
- Black Hill Reserve, Link and Ridge Track, undertake cultural investigation, stakeholder consultation and sensitive design work is required to bring the community together to explore the extent and location of walking trails, the annual maintenance and risk mitigation works, and the environmental and cultural values of the reserves sensitivity.
- Install new "significant roadside vegetation" signs across Council's high and very high conservation value roadsides. It also sees the introduction of "marker pole stickers" for Council Operations staff and contractors.
- Continue the annual funding of the existing seven neighbourhood houses across the shire.
- Purchase and install a new 13,000 litre galvanised water tank including plumbing connection (water pump and connections) at the Macedon Kindergarten.
- Riddells Creek Kindergarten and Maternal and Child Health require the preparation of a detailed architectural design and cost estimate for building renovations.
- Engage a landscape architect to design and provide an estimate for playground and play spaces at the Riddells Creek, Swinburne Avenue and Romsey Kindergartens
- Install a new multiplay equipment and swing set in the playground of the new Lancefield Kindergarten.
- Complete the upgrade the toilet facilities at Macedon Kindergarten based on Architectural Design and Plan conducted in 2022/23.
- Commence the process for a planning scheme amendment to implement the Macedon Ranges Shire Thematic Environmental History into the Planning Scheme and undertake a number of new heritage citations or corrections as required.
- Undertake work on the Romsey Structure Plan and progress its implementation to a planning scheme amendment.
- Finalise the review of Council's 2008–2014 Playground Strategy and provide an updated shire-wide plan for play spaces (this is a multi-year project, year 2 of 2).
- Prepare a master plan for Lancefield Park Recreation Reserve.
- The Waterway Conservation Works Program will restore the ecological values of our waterways by undertaking weed control, revegetation and maintenance works
- Continue to undertake environmental building upgrade initiatives across multiple buildings, resulting in a reduction in emissions, Council's energy consumption and financial savings.
- Emergency Management Claims Officer - With climate change and increased incidents of extreme weather imminent, this position will undertake duties to complete claims and process mapping for each weather incident. This new role will support the Emergency Management Unit greatly and has currently been funded by the State Government for 18 months.
- Sustainability Officer (temporary to permanent). This role is due to conclude at 31 December 2024. A permanent, ongoing position will co-ordinate the implementation of the 2030 Zero

Net Emissions Plan, and regularly report on progress and review the plan. The permanent position will also support the community in climate action through more broadly coordinating the implementation of Cool-ER Changes.

- Water Sensitive Urban Design Officer (Temporary position - 50% Co Funded) The WSUD Officer position will focus on increasing Council's capacity around Water Sensitive Urban Design (WSUD) to support the Council's Integrated Water Management (IWM) Strategy, delivery of the WSUD and Site Management Plan compliance program, and Council Plan commitments. In addition, the role will provide specialist professional oversight of the development, construction, maintenance, and renewal of Council WSUD assets and developer lead WSUD projects, and expert professional advice.
- Senior Proceedings Officer – The role will lead improvements and build capacity across the Local Laws team for progressing legal matters. The role will be responsible for reviewing and updating existing legal templates, developing consistent case management tools for authorised officers, building infringement capabilities, monitoring legislative changes and updating systems to reflect changes to legislation and ensure timely processing of permits.

2.3. Strategic objective 3. Business and tourism

We will foster economic vitality in a way that promotes positive individual and community health outcomes, including business diversity, housing, transport, information and communication technology, and employment options. Investment attracted to the shire will be consistent with the Community Vision.

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development and Visitor Economy	In consultation with the community, develop policies, strategies and plans to achieve innovative sustainable practices that value our people and environment.	<i>Inc</i>	554	700	705
		<i>Exp</i>	2,307	2,667	2,414
		<i>Surplus / (deficit)</i>	(1,753)	(1,967)	(1,709)
	Manage and deliver Council's annual Events and Festivals grants, to enable community groups to access up to \$75,000 of funding for community events and festivals.				
	Provide visitor services through Council's Visitor Information Centres and through online channels, to encourage more community participation and raise visitor awareness.				
	Support business activities and encourage local business networking and business-to-business connections.				
	Manage Hanging Rock operations to ensure a quality visitor experience and environmental outcomes.				
	Facilitate better connections between Council, groups and businesses.				
	Advocate for support from the Commonwealth and Victorian Governments for actions that will increase the economic participation and security of Macedon Ranges.				

Listed below are initiatives included in the 2023/24 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **business and tourism**.

Major

- Funding for the Autumn Festival as a key action of Council's adopted Events Strategy 2021–2025. An annual commitment of \$70,000 for the Macedon Ranges Autumn Festival.
- Support business development through providing networking and seminar support for local businesses across the Macedon Ranges.
- Continue to operate Hanging Rock operations ensuring the site is maintained as a key attraction and is managed in accordance with the Environmental Management Strategy.

Other

- Continue to promote the region as a destination for tourists in collaboration with the Hepburn Shire Council. (Daylesford and Macedon Ranges Tourism agreement)
- Provide funding to promote festivals and events across the shire.

- Use our allocated resources to build connections that support the creative economy, through professional development and networking opportunities for artists and craftspeople.
- Provide funding and promotional support to local businesses to improve their digital literacy and online presence.
- Drive advocacy measures and site-specific input and support, to accelerate improvements in telecommunications infrastructure and connectivity.
- Attract investment in the region by actively supporting the maintenance of the Invest Loddon-Mallee website.
- Continue to promote local purchasing and the circular economy and maintain Council's status as a Small Business Friendly Council.
- Seek external funding to improve signage/ way finding within our town business centres.

2.4. Strategic objective 4. Deliver strong and reliable government

We will demonstrate the qualities of good governance, including a clear vision and culture, transparency, respect, consistency, accountability and responsiveness.

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
CEO Office	Lead the organisation to deliver all the outcomes in the Council Plan.	<i>Inc</i>	-	-	-
		<i>Exp</i>	683	674	694
		<i>Surplus / (deficit)</i>	(683)	(674)	(694)
Communications and Engagement	Provide in excess of 250 media releases, produce and distribute four printed <i>ShireLife</i> newsletters, and manage the website and social media channels.	<i>Inc</i>	-	-	-
		<i>Exp</i>	871	818	969
		<i>Surplus / (deficit)</i>	(871)	(818)	(969)
Director Corporate	Provide guidance to the business across strong and reliable government, and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	586	495	547
		<i>Surplus / (deficit)</i>	(586)	(495)	(547)
Corporate Governance	Support our elected Councillors in performing their role and the decision-making process, including Council Meetings, Assemblies of Councillors, Australia Day events and Citizenship Ceremonies.	<i>Inc</i>	73	36	1
		<i>Exp</i>	1,022	924	1,178
		<i>Surplus / (deficit)</i>	(949)	(888)	(1,177)
Information Services	Provide and support an Information and Communication Technology (ICT) environment, which consists of over 80 servers, plus 700 laptop/desktop computers and mobile devices, with a wide area network spanning across more than 30 facilities within the shire. Progress the Digital Strategy to enhance our digital transformation, customer experience and Cloud journey. Provide project and contract management, business analysis and support services for both internally hosted and cloud-based applications, which support the operations of Council to ensure they are continually reviewed for adherence to industry best practice, system reliability and value for money. Lead our Information Management practices, as well as classify and register over 70,000 items of incoming correspondence (both physical and digital) each year, in accordance with the Public Records Act 1973. Maintain a Geographic Information System that provides over 800 layers of spatial data, covering more than 100 different themes. The system is accessible by all staff and a simplified version is available through our website.	<i>Inc</i>	-	-	-
		<i>Exp</i>	3,418	3,916	4,422
		<i>Surplus / (deficit)</i>	(3,418)	(3,916)	(4,422)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
People and Wellbeing ¹	Provide advice and leadership to all employees in relation to recruitment, retention, induction and performance management, including volunteer management. Manage the learning and development function, providing staff with formal training opportunities that are facilitated, and a range of learning that is maintained on an eLearning platform and made available to the majority of employees.	<i>Inc</i>	154	223	163
		<i>Exp</i>	2,762	2,873	2,848
		<i>Surplus / (deficit)</i>	(2,608)	(2,650)	(2,685)
Finance and Reporting	Pay more than 15,700 supplier invoices annually. The purchasing of goods and services are governed by our Procurement Policy, which aims for our purchasing processes to be open and transparent and deliver value for money.	<i>Inc</i>	11,864	7,447	10,853
		<i>Exp</i>	2,352	3,205	3,468
		<i>Surplus / (deficit)</i>	9,512	4,242	5,785
	Produce the financial information for the Budget Report, Financial Plan, Quarterly Reports and Annual Report, according to the requirements of Accounting Standards, the Local Government Act and best-practice reporting. We also provide commentary to help our community understand our financial performance and position.				
	Issue more than 84,000 rate instalments notices and 10,000 debtor invoices to users of Council services annually. We have provided our ratepayers with the option to receive email notices, and around 11% of our ratepayers now receive their notices electronically. We work with the Valuer-General Victoria to manage valuations for over 23,000 properties annually and approximately 1,500 supplementary valuations each year.				
	Lease over 100 properties to tenants for a variety of purposes, predominantly for community and recreational activities, and a small amount of commercial arrangements.				
	Oversee the Tender Process and Award approximately 60 contracts annually for Council approved Projects, provide contract advice to staff, and executive.				

Listed below are initiatives included in the 2023/24 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective to **deliver strong and reliable government**.

Major

- Adopt the Council Plan (Year Three) for adoption by 30 June 2023.
- Commence preparation for Councillor elections scheduled for 2024

Other

- Implement an organisation wide Risk Management and OHS solution for the recording, management, reporting and analysis of both Strategic and Operational Risks.
- Update Council's IntraMap system to incorporate the upgrades the State Government is making to the Cadastral (property boundary) data across the state.
- Information services will investigate the ability to upgrade its Cloud backup solutions as a result of moving towards software as a service and cloud-based technologies.
- Review, improve and establish new opportunities for the public to engage digitally with Council.
- Budget for risk management to support the risk management framework, its implementation and its effectiveness.
- Increase the budget for additional licensing to increase internal dashboard reporting for management
- Further develop the ICT Disaster Recovery environment.
- Continue leadership through advocacy and collaboration with state and federal government representatives, to advance projects and partnerships for the community's benefit.
- Advocate to government bodies and community stakeholders about current and future transport needs across the whole of our shire and look for and promote regional solutions.
- To ensure our financial resources are sustainable and managed responsibly, we will complete and have audited the 2021/22 Financial Statements and Performance Statement by 30 September 2023.
- Deliver Community Engagement Guidelines to operationalise the final version of the Community Engagement Policy, in line with the Victorian Local Government Act 2020.

2.5. Overall service performance outcome indicators

The Victorian Government introduced a new Local Government Performance Reporting Framework (LGPRF) which became mandatory for implementation by councils as part of the planning and reporting cycle in FY2015-16. The following are the prescribed indicators within the regulations:

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	Service Standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins/weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities/population
Animal Management	Health and Safety	Animal management prosecutions (percentage of animal management prosecutions that 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) Participation in the MCH service by Aboriginal children (percentage of Aboriginal 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 [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

The prescribe indicators of service performance are required to be reported against in the performance statement under section 98 of the Act. Section 98(4)(a) of the Act, states that the indicators of service performance must be reported against in the performance statement are prescribed in the regulations.

Performance Targets

The Local Government Performance Reporting Framework (LGPRF) consists of 59 measures across key financial deliverables and common service areas in Victoria. Enabled through the Local Government (Planning and Reporting) Regulations 2020 and the *Local Government Act 2020*, Councils are required to present their individual council results via the Performance Statement and the Report of Operations in their Annual Report. Local Government Victoria, as the stewards of the LGPRF, also collate and present the data for benchmarking across the sector.

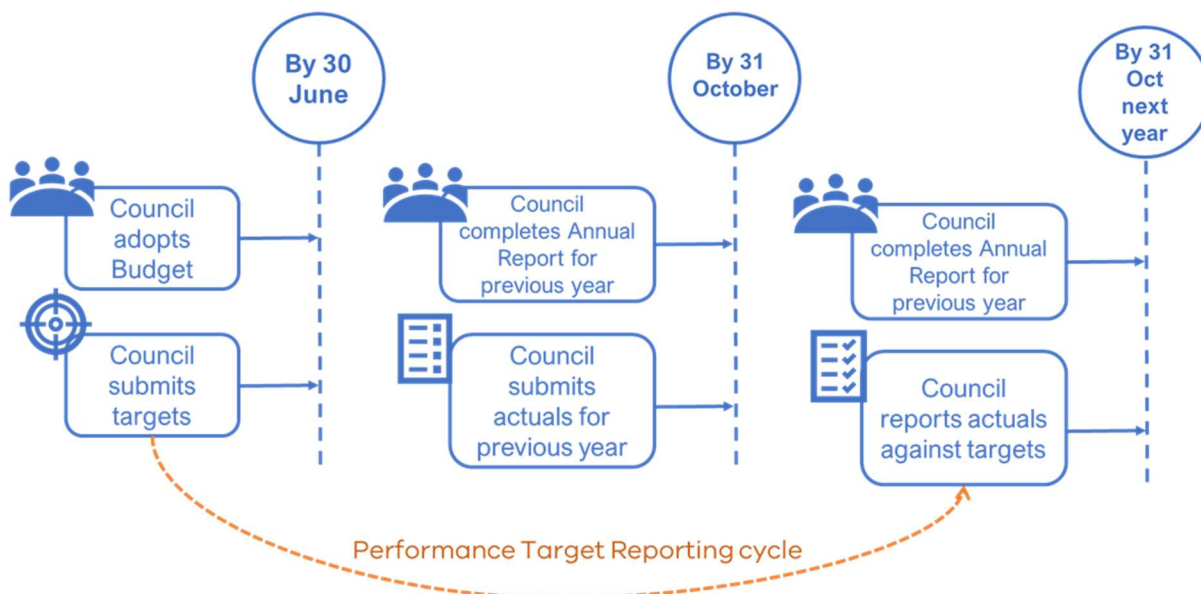
Contextually, the annual budget is fundamentally a target setting process, i.e., a public statement of a council's intentions. Expanding on this, target setting against standardised performance measures (as per the LGPRF) would allow the public and stakeholders to view the council's intentions through the Council's Budget and assess how council has performed against its intentions via the Council's Annual Report.

After development work with the sector (including technical working groups and target setting trials) and with the support of the Local Government Performance Reporting Steering Committee, the Minister for Local Government approved a target setting component within the LGPRF.

In October 2022, the Local Government (Planning and Reporting) Regulations were amended to include a requirement for target setting against measures within the Budget and for reporting targets against results in the Council's Performance Statement (Annual Report).

This step will form a link between the council budget and annual report. Councils will be required to set targets against eight performance indicators. Through consultation with the sector, these indicators were selected because of their relative stability and their appropriateness for the setting of targets. Through investment, staffing, management, or process improvement, council could influence the outcome of these measures.

Performance Target Reporting Cycle:



Source: *Local Government Better Practice Guide – Performance Target Guide For the Local Government Performance Reporting Framework 2023-24 Edition*.

Service measures	Measure Description	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
<u>G2 - Governance – Consultation and engagement</u>	Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	48%	50%	52%	54%	56%	58%
<u>SP2 - Statutory Planning – Service standard</u>	Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	53%	60%	60%	60%	60%	60%
<u>R2 - Roads - Condition</u>	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	93%	93%	94%	95%	96%	96%
<u>WC5 - Waste management – Waste diversion</u>	Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	71%	73%	74%	75%	76%	77%
Financial measures							
<u>E2 - Financial efficiency – Expenditure</u>	Expenses per property assessment (total expenses per property assessment)	\$4,576	\$3,961	\$3,880	\$3,973	\$4,037	\$4,092
<u>S1 - Financial stability – Rates concentration</u>	Rates compared to adjusted underlying revenue (rate revenue as a percentage of adjusted underlying revenue)	51%	65%	64%	64%	63%	64%
<u>L1 - Financial liquidity – Working capital</u>	Current assets compared to current liabilities (current assets as a percentage of current liabilities)	168%	93%	85%	80%	103%	109%
<u>O5 - Financial obligations – Asset renewal</u>	Asset renewal compared to depreciation (asset renewal and upgrade expense as a percentage of depreciation)	136%	118%	125%	155%	129%	134%

2.6 Reconciliation with budgeted operating result

	Surplus/ (deficit) \$'000	Expenditure \$'000	Revenue \$'000
Connecting communities	(15,435)	24,419	8,984
Healthy environment, healthy people	(21,657)	32,956	11,299
Business and tourism	(3,362)	5,747	2,385
Deliver strong and reliable government	(3,109)	14,126	11,016
Total	(43,564)	77,248	33,684
Expenses added in:			
Depreciation and amortisation	(17,063)		
Borrowing costs	(597)		
Workcover premium increase	-200		
Surplus/(deficit) before funding sources	(61,424)		
Funding sources added in:			
Rates and charges revenue	50,298		
Waste charge revenue	11,988		
Capital project grant income	7,118		
Capital project contributions	546		
Proceeds on sale of vehicles	600		
Non-monetary asset contributions	7,920		
Total funding sources	79,029		
Operating surplus / (deficit) for the year	17,046		

Please note numbers included in sections 2.6 to 4.6 of this document have been rounded to the nearest \$1,000

Financial statements

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

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

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources
- Summary of Planned Human Resources Expenditure
- Notes to the Financial Statements

Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast 2022/23	Budget 2023/24	Projections		
	NOTES	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income						
Rates and charges	4.1.1	57,885	62,286	65,433	67,833	70,297
Statutory fees and fines	4.1.2	3,291	3,710	3,784	3,860	3,937
User fees	4.1.3	7,684	7,678	7,931	8,149	8,374
Grants – operating	4.1.4(a)	11,932	17,782	17,628	17,980	18,340
Grants – capital	4.1.4(b)	13,341	7,118	27,583	27,174	7,681
Contributions – monetary	4.1.5	3,536	2,605	2,300	3,292	2,665
Contributions – non-monetary	4.1.5	7,920	7,920	7,920	7,920	7,920
Other income	4.1.6	3,945	2,756	2,811	2,867	2,925
Total income		109,534	112,155	135,390	139,075	122,139
Expenses						
Employee costs	4.1.7	41,845	42,778	44,370	45,992	47,654
Materials and services	4.1.8	33,538	31,587	32,641	33,457	34,293
Depreciation	4.1.9	15,793	16,639	17,073	17,660	18,160
Amortisation – intangible assets	4.1.10	102	52	70	70	47
Amortisation – right-of-use assets	4.1.11	357	372	419	389	389
Bad and doubtful debts		6	9	10	10	10
Borrowing costs		145	558	819	858	774
Finance costs – leases		21	39	62	48	34
Other expenses	4.1.12	3,472	3,075	3,137	3,199	3,263
Total expenses		95,279	95,109	98,601	101,683	104,624
Surplus/(deficit) for the year		14,255	17,046	36,789	37,392	17,515
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)	4.1.13	1,142	14,219	20,244	1,463	14,523
Total comprehensive result		15,397	31,265	57,033	38,855	32,038

Balance Sheet

For the four years ending 30 June 2027

		Forecast	Budget	Projections		
	NOTES	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		11,591	8,376	7,725	11,292	14,281
Trade and other receivables		15,503	9,293	11,083	11,354	9,940
Total current assets	4.2.1	27,094	17,66	18,808	22,646	24,221
Non-current assets						
Other financial assets		21	21	21	21	21
Investments in associates, joint arrangement and subsidiaries		1,432	1,432	1,432	1,432	1,432
Property, infrastructure, plant and equipment		1,337,259	1,366,886	1,423,710	1,457,481	1,487,531
Right-of-use assets	4.2.4	345	1,787	1,368	979	590
Investment property		2,630	2,630	2,630	2,630	2,630
Intangible assets		257	205	135	65	18
Total non-current assets	4.2.1	1,326,944	1,372,961	1,429,296	1,462,608	1,492,222
Total assets		1,354,038	1,390,630	1,448,104	1,485,254	1,516,443
Liabilities						
Current liabilities						
Trade and other payables		7,355	9,363	9,704	9,942	10,186
Trust funds and deposits		3,874	3,951	4,031	4,111	4,193
Unearned Income		10,802	768	783	799	815
Provisions		6,592	6,280	6,280	6,280	6,280
Interest-bearing liabilities	4.2.3	178	932	3,479	1,273	1,112
Lease liabilities	4.2.4	260	468	384	398	400
Total current liabilities	4.2.2	29,061	21,762	24,661	22,803	22,986
Non-current liabilities						
Provisions		4,131	4,443	4,443	4,443	4,443
Interest-bearing liabilities	4.2.3	8,332	19,462	17,327	17,878	17,246
Lease liabilities	4.2.4	124	1,308	985	587	187
Total non-current liabilities	4.2.2	12,587	25,213	22,755	22,908	21,876
Total liabilities		41,648	46,975	47,416	45,711	44,862
Net assets		1,312,390	1,343,655	1,400,688	1,439,543	1,471,581
Equity						
Accumulated surplus		689,991	707,884	744,431	781,600	799,198
Reserves		622,399	635,771	656,257	657,943	672,343
Total equity		1,312,390	1,343,655	1,400,688	1,439,543	1,471,581

Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		1,296,993	674,575	606,600	15,818
Surplus/(deficit) for the year		14,255	14,255	-	-
Net asset revaluation increment/(decrement)		1,142	-	1,142	-
Transfers to other reserves		-	(4,443)	-	4,443
Transfers from other reserves		-	5,604	-	(5,604)
Balance at end of the financial year		1,312,390	689,991	607,742	14,657
2024 Budget					
Balance at beginning of the financial year		1,312,390	689,991	607,742	14,657
Surplus/(deficit) for the year		17,046	17,046	-	-
Net asset revaluation increment/(decrement)		14,219	-	14,219	-
Transfers to other reserves	4.3.1	-	(3,396)	-	3,396
Transfers from other reserves	4.3.1	-	4,243	-	(4,243)
Balance at end of the financial year	4.3.2	1,343,655	707,884	621,961	13,810
2025 Projection					
Balance at beginning of the financial year		1,342,3655	707,884	621,961	13,810
Surplus/(deficit) for the year		36,789	36,789	-	-
Net asset revaluation increment/(decrement)		20,244	-	20,244	-
Transfers to other reserves		-	(2,300)	-	2,300
Transfers from other reserves		-	2,058	-	(2,058)
Balance at end of the financial year		1,400,688	744,431	642,205	14,052
2026 Projection					
Balance at beginning of the financial year		1,400,688	744,431	642,205	14,052
Surplus/(deficit) for the year		37,392	37,392	-	-
Net asset revaluation increment/(decrement)		1,463	-	1,463	-
Transfers to other reserves		-	(2,799)	-	2,799
Transfers from other reserves		-	2,576	-	(2,576)
Balance at end of the financial year		1,439,543	781,600	643,668	14,275
2027 Projection					
Balance at beginning of the financial year		1,439,543	781,600	643,668	14,275
Surplus/(deficit) for the year		17,515	17,515	-	-
Net asset revaluation increment/(decrement)		14,523	-	14,523	-
Transfers to other reserves		-	(2,939)	-	2,939
Transfers from other reserves		-	3,062	-	(3,062)
Balance at end of the financial year		1,471,581	799,238	658,191	14,152

Statement of Cash Flows

For the four years ending 30 June 2027

		Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		55,423	60,299	65,223	67,652	70,113
Statutory fees and fines		4,785	3,952	4,156	4,240	4,325
User fees		5,302	8,179	8,702	8,946	9,193
Grants – operating		14,250	17,236	17,598	17,954	18,313
Grants – capital		19,236	8,963	26,125	27,207	9,175
Contributions – monetary		386	40	-	-	-
Interest received		80	910	622	635	647
Trust funds and deposits taken		-	77	79	81	82
Other receipts		2,094	4,386	4,284	5,304	4,786
Net GST refund/payment		6,301	5,298	6,468	6,152	4,733
Employee costs		(36,662)	(42,586)	(44,378)	(46,000)	(47,662)
Materials and services		(32,193)	(32,918)	(35,588)	(36,587)	(37,502)
Trust funds and deposits repaid		(150)	-	-	-	-
Other payments		(3,139)	(3,205)	(3,432)	(3,503)	(3,573)
Net cash provided by/(used in) operating activities	4.4.1	35,713	30,431	49,859	52,080	32,630
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(75,031)	(44,743)	(50,307)	(46,255)	(28,343)
Proceeds from sale of property, infrastructure, plant and equipment		700	660	673	687	700
Proceeds from sale of investments		1,000	-	-	-	-
Net cash provided by/(used in) investing activities	4.4.2	(73,331)	(44,083)	(49,634)	(45,564)	(27,642)
Cash flows from financing activities						
Finance costs		(149)	(558)	(819)	(858)	(774)
Proceeds from borrowings		5,603	12,300	1,400	1,900	500
Repayment of borrowings		(208)	(844)	(988)	(3,555)	(1,293)
Interest paid – lease liability		(21)	(39)	(62)	(48)	(34)
Repayment of lease liabilities		(400)	(422)	(407)	(384)	(398)
Net cash provided by/(used in) financing activities	4.4.3	4,825	10,437	(876)	(2,945)	(1,999)
Net increase/(decrease) in cash and cash equivalents		(32,793)	(3,215)	(651)	3,567	2,989
Cash and cash equivalents at the beginning of the financial year		44,384	11,591	8,376	7,725	11,292
Cash and cash equivalents at the end of the financial year		11,591	8,376	7,725	11,292	14,281

Statement of Capital Works

For the four years ending 30 June 2027

		Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		500	310	-	-	-
Total Land		500	310	-	-	-
Buildings		4,345	3,224	9,785	9,540	8,940
Total buildings		4,345	3,224	9,785	9,540	8,940
Total property		4,845	3,534	9,785	9,540	8,940
Plant and equipment						
Plant, machinery and equipment		2,533	2,622	2,320	1,625	2,025
Computers and telecommunications		329	300	234	672	310
Total plant and equipment		2,862	2,922	2,554	2,297	2,335
Infrastructure						
Roads		20,093	10,264	14,088	9,226	9,258
Bridges		592	1,440	430	1,083	736
Footpaths and cycleway		2,878	1,247	2,053	2,387	1,629
Drainage		565	507	659	692	717
Recreational, leisure and community facilities		28,873	6,415	15,614	15,930	1,536
Parks, open space and streetscapes		212	371	450	745	465
Other infrastructure		300	1,600	100	150	150
Total infrastructure		53,513	21,844	33,394	30,213	14,491
Total capital works expenditure	4.5.1	61,220	28,300	45,733	42,050	25,766
Represented by:						
New asset expenditure		42,644	7,254	19,352	19,202	1,482
Asset renewal expenditure		15,630	19,735	22,886	19,026	21,997
Asset upgrade expenditure		2,946	1,311	3,495	3,822	2,287
Total capital works expenditure	4.5.1	61,220	28,300	45,733	42,050	25,766
Funding sources represented by:						
Grants		16,401	7,118	27,583	27,174	7,681
Contributions		464	546	200	1,150	480
Council cash		34,355	18,336	16,550	11,826	17,105
Borrowings		10,000	2,300	1,400	1,900	500
Total capital works expenditure	4.5.1	61,220	28,300	45,733	42,050	25,766

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Staff Expenditure					
Employee costs – operating	37,393	42,778	44,523	46,158	47,824
Employee costs – capital	1,930	2,513	2,588	2,653	2,719
Total staff expenditure	39,323	45,291	47,120	48,811	50,543
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees*	447	438	443	448	453
Total staff numbers	447	438	443	448	453

* Future years annual FTE increases have been included at 5 FTE per year.

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

	Budget	Full	Part	Casual	Temporary
	2023/24	Time	time		
Department	NOTES	\$'000	\$'000	\$'000	\$'000
CEO Office		1,230	1,181	49	-
Assets and Operations		18,123	13,349	2,875	1,899
Community		10,443	3,623	6,335	485
Corporate		6,627	5,667	702	258
Planning and Environment		8,868	6,781	1,677	410
Total staff expenditure		45,291	30,401	11,638	3,052
Total permanent staff expenditure		45,091			
Less Capitalised labour costs		(2,513)			
Total expenditure		42,578			
		FTE	FTE	FTE	FTE
Staff numbers					
CEO Office		8.6	8	0.6	-
Assets and Operations		177.8	123	33.1	22.0
Community		109.5	31	72.5	6.0
Corporate		59.4	49	7.4	3.0
Planning and Environment		82.9	60	17.9	5.0
Total staff numbers		438.1	271	131.4	35.7

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	Budget 2023/24 \$'000	2024/25 \$'000	Projection 2025/26 \$'000	2026/27 \$'000
CEO Office				
Permanent – full time	1,181	1,216	1,246	1,277
Permanent – part time	49	50	51	52
Total CEO Office	1,230	1,266	1,297	1,329
Assets and Operations				
Permanent – full time	10,836	11,079	11,453	11,834
Permanent – part time	2,875	2,961	3,035	3,111
Total Assets and Operation	13,711	14,040	14,488	14,945
Community				
Permanent – full time	3,623	3,732	3,825	3,921
Permanent – part time	6,335	6,649	7,042	7,315
Total Community	9,958	10,381	10,867	11,236
Corporate				
Permanent – full time	5,667	5,955	6,197	6,443
Permanent – part time	702	723	741	760
Total Corporate	6,369	6,678	7,938	7,203
Planning and Environment				
Permanent – full time	6,781	7,134	7,409	7,823
Permanent – part time	1,677	1,727	1,770	1,814
Total Planning and Environment	8,458	8,861	9,179	9,637
Casuals, temporary and other expenditure	3,052	3,144	3,223	3,304
Total staff expenditure	42,778	44,370	45,992	47,654
Capitalised labour costs	2,513	2,588	2,653	2,719
Total staff expenditure	45,291	46,958	48,645	50,373

Summary of Planned Human Resources Full-Time Equivalent Staff

For the four years ending 30 June 2027

	Budget 2023/24 FTE	2024/25 FTE	Projection 2025/26 FTE	2026/27 FTE
CEO Office				
Permanent – full time	8.0	8.0	8.0	8.0
Permanent – part time	0.6	0.6	0.6	0.6
Total CEO Office	8.6	8.6	8.6	8.6
Assets and Operations				
Permanent – full time	99.0	101.0	102.0	103.0
Permanent – part time	33.0	33.0	33.0	33.0
Total Assets and Operation	132.0	134.0	135.0	136.0
Community				
Permanent – full time	31.0	31.0	31.0	31.0
Permanent – part time	72.5	73.5	75.5	76.5
Total Community	103.5	104.5	106.5	107.5
Corporate				
Permanent – full time	49.0	50.0	51.0	52.0
Permanent – part time	7.4	7.4	7.4	7.4
Total Corporate	56.4	57.4	58.4	59.4
Planning and Environment				
Permanent – full time	60.0	61.0	62.0	64.0
Permanent – part time	17.9	17.9	17.9	17.9
Total Planning and Environment	77.9	78.9	79.9	81.9
Casuals and Temporary Staff	35.7	35.7	35.7	35.7
Total Operating Full-time Equivalent Staff	414.1	419.1	424.1	429.1
Capitalised Labour	24.0	24.0	24.0	24.0
Total Full-time Equivalent Staff	438.1	443.1	448.1	453.1

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 the 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, programs and services, and capital works commitments over a four-year period.

In developing this 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 that councils may increase rates in a year. For 2023/24, the FGRS cap has been set at 3.5%. The cap applies to both general rates and municipal charges, and is calculated on the basis of Council's average rates and charges.

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

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

This will raise total rates and charges for 2023/24 to \$62,286,000.

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

Type of charge	2022/23 Forecast	2023/24 Budget	Change	
	\$'000	\$'000	\$'000	%
General charge	40,806	44,466	3,660	8.97
Municipal charge	5,100	4,564	(536)	(10.51)
Kerbside collection and recycling	10,553	11,988	1,435	13.60
Supplementary rates and charges	916	818	(98)	(10.70)
Interest on rates and charges	510	450	(60)	(11.76)
Total rates and charges	57,885	62,286	4,401	7.6

* The percentage change to the general charge is greater than the rate cap of 3.5%, because Council receives additional revenue through supplementary valuations throughout the year.

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, is:

Type or class of land	2022/23	2023/24	Change %
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.0019018	0.00179840	(5.44)
Agricultural land rate	0.0015214	0.00143872	(5.43)
Commercial/industrial rate	0.0022822	0.00215808	(5.44)
Recreational land rate	0.0009509	0.00089920	(5.44)
Not-for-profit housing rate	0.0009509	0.00089920	(5.44)

Note: Rates in the dollar for 2023/24 have decreased, due to the higher property values determined in the 2023 General Valuation of properties.

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 is:

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	36,036	39,125	3,089	8.57
Agricultural	2,556	2,895	339	13.26
Commercial/industrial	2,155	2,384	229	10.63
Recreational land	14	20	6	42.86
Not-for-profit housing	45	42	(3)	(6.67)
Total amount to be raised by general rates	40,806	44,466	3,660	8.97

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 is:

Type or class of land	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential	21,703	22,107	404	1.86
Agricultural	1,014	1,000	(14)	(1.38)
Commercial/industrial	1,174	1,193	19	1.62
Recreational land	9	9	-	0.0
Not-for-profit housing	152	152	-	0.0
Total number of assessments	24,052	24,461	409	1.70

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 is:

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential	19,310,337	21,749,453	2,439,116	12.63
Agricultural	1,680,295	2,008,635	328,340	19.54
Commercial/industrial	944,212	1,122,971	178,759	18.93
Recreational land	14,990	21,800	6,810	45.43
Not-for-profit housing	46,520	47,000	480	1.03
Total value of land	21,996,354	24,949,859	2,953,505	13.43

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

Type of charge	Per rateable property 2022/23	Per rateable property 2023/24	Change	
	\$	\$	\$	%
Municipal	212	189	(23)	(10.85)

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

Type of charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	5,100	4,564	(536)	(10.51)

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

Type of charge	Per rateable property 2022/23	Per rateable property 2023/24	Change	
	\$	\$	\$	%
Kerbside waste and recycling collection with FOGO	454	495	41	9.03
EPA Levy	44	46	2	4.55
Total	498	541	43	8.63

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

Type of charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside waste and recycling collection	9,645	11,048	1,403	14.55
EPA Levy	908	940	32	3.52
Total	10,553	11,988	1,435	13.60

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

Type of charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates	40,806	44,466	3,660	8.97
Municipal charge	5,100	4,564	(536)	(10.51)
Kerbside collection and recycling	10,553	11,988	1,435	13.60
Total rates and charges	56,459	61,018	4,559	8.07

4.1.1(l) Fair Go Rates System compliance

The Macedon Ranges Shire Council is fully compliant with the Victorian Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the FGRS.

	2022/23	2023/24
Total rates	\$46,527,000	\$49,030,000
Number of rateable properties	24,052	24,461
Base average rate	\$1,901	\$1,938
Maximum rate increase (set by the Victorian Government)	1.75%	3.50%
Capped average rate	\$1,934	\$2,005
Maximum general rates and municipal charges revenue	\$46,527,645	\$49,030,555
Budgeted general rates and municipal charges revenue	\$46,527,645	\$49,030,555
Budgeted supplementary rates	\$850,000	\$818,000
Budgeted total rates and municipal charges revenue	\$47,377,645	\$49,848,555

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

There are no known significant changes that 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 level of supplementary valuations processed
- the variation of returned levels of value (for example, 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 agricultural land and vice versa.

4.1.1(n) Differential rates

Council's Rating Strategy can be found in its Revenue and Rating Plan. In summary, Council has established a rating structure comprised of three key elements, which are:

- property rates – based on the value of the property
- a municipal charge – that reflects a common contribution to the governance costs of Council
- service charges – that reflect availability and usage of waste services provided by Council.

Striking a proper balance between these elements aims for equity in the distribution of rates and charges across ratepayers. Council makes a further distinction, within the property value element, which is a differential rate (that is, rates based on the purpose for which the property is used). This distinction is based on the concept that property owners should pay a fair and equitable contribution to rates, taking into account the benefit that may be derived from the services Council provides.

The three major differential rates are the:

- General Rate that applies to most residential property and vacant land
- Business Rate that applies to properties that are used for commercial, industrial or professional purposes. The Business Rate is 20% more than the General Rate
- Agricultural Land Rate that applies to land defined as farmland, and for which the owner or occupier is regarded as a primary producer by the Australian Taxation Office. The Agricultural Land Rate is 20% less than the General Rate.

Section 161 of the Local Government Act 1989 allows a council to raise rates by a differential rate, if the council uses the capital-improved value system of valuing land, and if it considers that the differential rate will contribute to the equitable and efficient carrying out of the council's functions.

In accordance with Section 161 of the Local Government Act 1989, Council specified the following objectives and characteristics in relation to its differential rates.

For the General Rate:

1. the types and classes of land to which the rate applies is all rateable land, other than agricultural land, recreational land, commercial/industrial land and land used by not-for-profit organisations to provide low-income residential housing
2. the differential rate is considered fair and equitable, having regarded the:
 - a. amount of revenue required to be raised is in accordance with the Council Plan, Financial Plan and Budget
 - b. range and quality of infrastructure, physical services, health services and community services available to the owners and occupiers of residential properties and vacant land.

For the Business (Commercial/Industrial) Rate:

1. the types and classes of land to which the rate will apply are all rateable land that is not agricultural land, and which is used predominantly for carrying on one or more of the following activities for the purpose of generating income – commercial, industrial, business, wholesale trade, retail trade, manufacturing, professional or administrative
2. the differential rate is considered fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Annual Budget
 - b. range and quality of infrastructure, physical services (including street lighting and street cleaning, car parking) and facilities available to the owners and occupiers of land described in paragraph 1.

For the Agricultural Land Rate:

1. the types and classes of land to which the rate applies are agricultural land, which means any rateable land within the Council's municipal district defined as farmland under Section 2

of the Valuation of Land Act 1960, on the condition that the owner or occupier of the land is a person carrying out the activities defined by the Valuation of Land Act 1960, who is regarded as a primary producer by the Australian Taxation Office.

2. the differential rate is considered fair and equitable having regarded:
 - a. that the amount of revenue required to be raised is in accordance with the Council Plan, Financial Plan and Budget
 - b. the range and quality of infrastructure, physical services, health services and community services available to the owners and occupiers of agricultural land
 - c. restrictions on the use and development of agricultural land in the Planning Scheme
 - d. the need to encourage the retention of viable agricultural land for agricultural purposes.

Council also has two minor differential rating categories that are:

- Not-for-Profit Housing
- Recreational Land.

For the Not-for-Profit Housing Rate:

1. the types and classes of land to which the rate will apply are properties containing low-income residential housing owned and/or managed by a volunteer, charitable or not-for-profit organisation, for which the organisation is responsible for the payment of rates, and for which a Victorian Government pension concession is not claimed. The Not-for-Profit Housing Rate is 50% of the General Rate
2. the differential rate is considered as fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Budget; and
 - b. public service that volunteer, charitable or not-for-profit organisations are delivering to the community, by providing low-income residential housing. In accordance with Section 2 of the *Cultural and Recreational Lands Act 1963*, Council declared all rateable Cultural and Recreational Land to be rated at 50% of the General Rate.

For the Recreational Rate:

1. the types and classes of land to which the rate will apply are properties that are occupied by a body that exists for cultural or recreational purposes, and applies its profits in promoting the furthering of this purpose. The objective of the rate is to recognise the large contribution that these community organisations and the volunteers make to the shire, in the provision of sporting, cultural and recreational activities. In accordance with Section 2 of the *Cultural and Recreational Lands Act*, Council declared all rateable Cultural and Recreational Land to be rated at 50% of the General Rate.
2. the differential rate is considered as fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Annual Budget; and
 - b. public service that volunteers and community organisations make in the shire, in the provision of sporting, cultural and recreational activities.

4.1.2 Statutory fees and fines

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Animal control fees	743	822	79	10.63
Infringement and costs	225	275	50	22.22
Permits	1,288	1,335	47	3.65
Roads and infrastructure fees	600	600	-	0.00
Town planning fees	266	362	96	36.09
Other statutory fees	169	316	147	86.98
Total statutory fees and fines	3,291	3,710	419	12.73

Statutory fees and fines include fees and fines levied in accordance with legislation, and includes animal registrations, Health Act registrations, and building and planning application fees, as well as monies received for development contributions.

4.1.3 User fees

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Aged and health services	153	-	(153)	(100.00)
Childcare/children's programs	470	40	(430)	(91.49)
Cultural activities	170	232	62	36.47
Hanging Rock Reserve fees	540	658	118	21.85
Leisure centre and recreation	3,626	4,353	727	20.05
Waste management services	1,915	2,123	208	10.86
Other	734	272	(538)	(66.42)
Total user fees	7,684	7,678	(6)	(0.08)

User fees relate mainly to the charging of fees to users of Council's services. These include fees from leisure and aquatic facilities, arts performances, resource recovery centres, kindergartens and home care services.

In 2023/24, the amount received for childcare and children's programs is significantly lower, due to the introduction of Free Kinder, with grant income now being provided by the Victorian Government (reported at Grants).

Leisure centre and recreation includes a budget that will see services return to full service following several years of being impacted by COVID-19.

Waste management services fees are budgeted to increase in 2023/24. This is due to the review of Transfer Stations fees as part of the budget process with the intention to increase fees to a full cost recovery model.

Hanging Rock Reserve fees are higher in 2023/24 as operations return to normal following closures resulting from COVID-19. The budget does not include any income from concerts held at the East Paddock.

Refer to Appendix 2 for a complete list of all fees and charges.

4.1.4 Grants

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

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth-funded grants	8,009	14,249	6,240	77.91
State-funded grants	17,264	9,481	(7,783)	(45.08)
Total grants received	25,273	23,730	(1,543)	(6.11)
(a) Operating grants				
Recurrent – Commonwealth Government				
Aged & Disability services	1,774	476	(1,298)	(73.17)
Victorian Grants Commission	2,362	9,369	7,007	296.66
Recurrent – State Government				
Aged & Disability Services	-	4	4	100.00
Family and children	5,066	6,674	1,608	31.74
Maternal and child health	632	633	1	0.16
School crossing supervisors	123	140	17	13.82
Youth and culture	86	145	59	68.60
Other	152	155	3	1.97
Total recurrent grants	10,195	17,596	7,401	72.59
Non-recurrent – State Government				
Emergency management	1,512	120	(1,392)	(92.06)
Family and children	42	4	(38)	(90.48)
Other	183	62	(121)	(66.12)
Total non-recurrent grants	1,737	186	(1,551)	(89.259)
Total operating grants	11,932	17,782	5,850	49.03
(b) Capital grants				
Recurrent – Commonwealth Government				
Roads to Recovery	1,441	1,441	-	0.00
Total recurrent grants	1,441	1,441	-	0.00
Non-recurrent – Commonwealth Government				
Buildings	-	1,441	1,441	100.00
Roads and bridges	2,432	2,022	(410)	(16.86)
Non-recurrent – State Government				
Buildings	700	1,106	406	58.00
Footpaths and cycleways	2,810	120	(2,690)	(95.73)
Plant and equipment	26	-	(26)	(100.00)
Recreational, leisure and community facilities	5,306	988	(4,318)	(81.38)
Other	626	-	(626)	(100.00)
Total non-recurrent grants	11,900	5,677	(6,223)	(52.29)
Total capital grants	13,341	7,118	(6,223)	(46.65)
Total grants	25,273	24,900	(373)	(1.48)

4.1.5 Contributions

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Monetary	3,536	2,605	(931)	(26.33)
Non-monetary	7,920	7,920	-	0.00
Total contributions	11,456	10,525	(931)	(8.13)

Monetary contributions relate to income from community groups and clubs that contribute financially to Council projects that the group or club is involved in. Developers may also make monetary contributions to assist Council deliver additional infrastructure that is required to service new sub divisions. The income varies from year to year, depending on budgeted projects.

Non-monetary contributions are received in the form of gifted assets, such as roads, footpaths, drainage and other community facilities, from developers once subdivisions are completed. The level of non-monetary contributions varies from year to year, depending on the number of subdivisions completed and the timing of their completion.

4.1.6 Other income

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Interest	950	910	(40)	(4.21)
Investment property rental	542	529	(13)	(2.40)
Sale of goods and materials	570	568	(2)	(0.35)
Proceeds on sale of plant	-	600	600	100.00
Other	1,883	449	(1,434)	(76.16)
Total other income	3,945	3,056	(889)	(22.53)

Other income includes revenue streams from term-deposit investments, property rentals, insurance recoveries, and the sale of goods and materials. Income listed above as 'Other' includes cost recovery from June 2021 storm waste processing which will cease in 2023/24 and smaller income streams, such as fuel rebates and insurance receipts.

4.1.7 Employee costs

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Salaries and wages	37,414	37,838	424	1.13
Work Cover	401	720	319	79.55
Superannuation	3,700	3,800	100	2.70
Fringe benefits tax	330	420	90	27.27
Total employee costs	41,845	42,778	933	2.23

Employee costs include all employee-related expenditure paid by the employer, including wages, allowances, leave, superannuation and fringe benefits tax.

A summary of human resources and full-time equivalent (FTE) expenditure, categorised according to the organisational structure of Council, is included in the Budgeted Statement of Human Resources in section 3.

4.1.8 Materials and services

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Administration	2,424	2,431	7	0.29
Building maintenance	276	304	28	10.14
Consultants	2,746	1,962	(784)	(28.55)
Contract payments – parks maintenance	2,210	2,195	(15)	(0.68)
Contract payments – resource recovery	8,873	10,707	1,834	20.67
Contract payments – other	9,358	6,452	(2,906)	(31.05)
General maintenance	789	824	35	4.44
Information technology	1,499	1,485	(14)	(0.93)
Insurance	833	924	91	10.92
Materials and supplies	2,258	2,027	(231)	(10.23)
Utilities	2,272	2,276	(4)	(0.18)
Total materials and services	33,538	31,587	(1,951)	(5.82)

Materials and services include the purchase of consumables, and payments to contractors and consultants, for the provision of services and utility costs. The level of contractor and consultancy expenditure can vary from year to year, depending on the operating projects undertaken and changes to key contracts. Administration includes expenditure on items such as fuel, training and conferences, rates and charges, and printing, postage and stationery.

4.1.9 Depreciation

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	2,388	2,213	(175)	(7.33)
Plant and equipment	1,732	2,067	335	19.34
Infrastructure	11,673	12,359	686	5.88
Total depreciation	15,793	16,639	846	5.36

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. Increases in depreciation are generally a result of increasing asset values through capital works. Increases are also due to asset revaluations, which are conducted on a rolling program, in line with accounting standards for Council's property, plant and equipment, including infrastructure assets, such as roads and drains.

4.1.10 Amortisation – Intangible assets

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Software	102	52	(50)	(49.02)
Total amortisation – intangible assets	102	52	(50)	(49.02)

Amortisation is an accounting measure that attempts to allocate the value of an intangible asset over its useful life.

4.1.11 Amortisation – Right-of-use assets

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Right-of-use assets	357	372	15	4.20
Total amortisation – right-of-use assets	357	372	15	4.20

Right-of-use assets are assets that are not owned by Council, but are utilised by Council under a lease arrangement. The only right-of-use asset that Council has recorded is the Woodend Depot land and buildings, which is under a long-term lease.

4.1.12 Other expenses

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Auditor fees (Internal and External audit)	125	129	4	3.20
Councillors' allowances ¹	361	371	10	2.77
Contributions and donations	2,103	1,911	(192)	(9.13)
Other	883	664	(210)	(23.78)
Total other expenses	3,472	3,075	(388)	(11.18)

4.1.13 Net asset revaluation increment/decrement

Net asset revaluation increment/decrement is variable each year, depending on the asset classes that are revalued. In 2023/24 and 2024/25, significant asset classes are planned to be revalued, which directly impacts the projections in those years.

4.2 Balance sheet

4.2.1 Assets

Current assets include trade and other receivables and cash and cash equivalents which represents cash held in the bank, and the value of investments with short-term maturities of three months or less.

Non-current assets include property, infrastructure, plant and equipment. Non-current assets are the largest component of Council's worth, and represent the value of all the land, buildings, roads, plant and equipment, which have been accumulated over many years. Section 4.5 contains our analysis of capital works, and includes further information on 2022/23 capital works projects that are indicated as being required to be carried forward to 2023/24.

The asset balance will increase in 2023/24, due to capital works and purchases that increase the total value of Council's assets. A contribution of assets, such as roads and footpaths from developers as part of their subdivisions, also increases the asset value. Asset depreciation partly offsets these increases, which reduces asset values as the assets age.

4.2.2 Liabilities

Liabilities are classed as current or non-current, depending on when they are expected to be repaid. The non-current provisions include discounted accrued long-service leave for employees with less than five years of service, and monitoring and remediation works for three closed landfill sites.

4.2.3 Borrowings

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

	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	3,115	8,510	20,394	20,806	19,151
Amount proposed to be borrowed	5,603	12,300	1,400	1,900	500
Amount projected to be redeemed	(208)	(416)	(988)	(3,555)	(1,293)
Amount of borrowings as at 30 June	8,510	20,394	20,806	19,151	18,358

Borrowings are an important funding source, which enables funding for capital works or other items as identified, without adversely affecting Council's liquidity position. Council has committed to borrowing an additional \$10,000,000 to fund the Macedon Ranges Regional Sports Precinct project (Stage 1) during 2023/24, while repaying \$416,000 of previously committed borrowings.

4.2.4 Leases by category

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000
Right-of-use assets		
Property	282	1,757
Other, etc.	63	30
Total right-of-use assets	345	1,787
Lease liabilities		
Current lease liabilities		
Land and buildings	220	432
Other, etc.	40	36
Total current lease liabilities	260	468
Non-current lease liabilities		
Land and buildings	88	1,308
Other, etc.	36	-
Total non-current lease liabilities	124	1,308
Total lease liabilities	384	1,776

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 4%.

4.3 Statement of changes in equity

4.3.1 Reserves

Council has allocated funds to reserves for specific purposes. These reserves are either statutory or discretionary reserves. Statutory reserve funds must be applied for specified statutory purposes, in accordance with various legislative requirements. Discretionary reserves have been established by Council, regarding the future use of these funds. Net reserve movements for 2022/23 are forecast to be a net transfer to reserves of \$586,000. Amounts to be used from reserves for capital expenditure in 2023/24 are shown below.

Capital project reserve funding	Total	Hanging Rock reserve	Open space reserve – west	Open space reserve – east	Open space reserve – south	Plant replacement reserve	Seniors housing reserve	Gisborne development contribution plan	Gravel Pit
Gisborne Fields stage 5	\$281,460				\$281,460				
Botanic Gardens	\$195,000		\$130,000		\$65,000				
South Gisborne Willowbank open space	310,000				310,000				
Plant replacement program	\$1,225,000					\$1,225,000			
Senior housing upgrades	\$85,000						\$85,000		
Kettlewells Road	\$500,000								\$500,000
Romsey Five Mile Creek bridge design	\$27,000			\$27,000					
Hanging Rock Visitor Information	\$40,000	\$40,000							
Hanging Rock BBQ	\$2,500	\$2,500							
Black Hill Reserve link and ridge track	\$95,000		\$95,000						
Kyneton Little Athletics relocation	\$182,000		\$182,000						
Repayment of prior year project funding	\$1,300,000							\$1,300,000	
Total reserve transfers	\$4,242,960	\$42,500	\$407,000	\$27,000	\$656,460	\$1,225,000	\$85,000	\$1,300,000	\$500,000

Brief summary of the purpose of each reserve

Reserve	Description
Plant replacement	Funding from plant operations for capital replacements
Asset conversion	Net proceeds of property sales for capital works projects
Commercial development	Net proceeds from the sale of industrial/commercial land for furthering local employment, and the purchase and development of land to be used for industrial/commercial purposes
Gravel pit operations	Surplus from gravel pit operations for capital works
Hanging Rock	Surplus funding from Hanging Rock operations directed towards works at the reserve
Maintenance of senior citizens' accommodation	Contributions towards maintenance of seniors' units
Debt repayment	Annual budget allocation to accumulate the required amount of funds to repay the borrowed money when it is due to be repaid
Public open space	Contributions from subdivisional works for funding of open-space projects
Community facilities	Developer contributions for community infrastructure facilities
Car parking	Developer contributions for car-parking projects
Planning roadworks	Developer contributions for roadworks
Drainage	Developer contributions for drainage works
Gisborne Development Contribution Plan	Includes developer contributions for development works within Gisborne
Romsey Development Contribution Plan	Developer contributions for development works within Romsey
Planning footpath works	Developer contributions for footpath works

4.3.2 Equity

Total equity equals net assets, and is made up of:

- accumulated surplus, which is the value of all net assets, less reserves that have accumulated over time
- reserves, which are made up of two types:
 1. the asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations
 2. other reserves (statutory and discretionary), which are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future, and to which there is no existing liability.

4.4 Statement of cash flows

4.4.1 Net cash flows provided by or used in operating activities

Net cash from operating activities in 2023/24 has decreased by \$5,282,000, in comparison to the 2022/23 forecast. This is due to an increase in rates revenue partially offset by a decrease in other payments.

4.4.2 Net cash flows provided by or used in investing activities

Overall, the level of investing activities is expected to decrease by \$29,248,000 in 2023/24, in comparison to the 2022/23 forecast. Payments for plant, property and infrastructure is offset by proceeds from sale of investments.

4.4.3 Net cash flows provided by or used in financing activities

Net cash flow from finance activity is expected to increase by \$5,612,000, with a new loan of \$10,000,000 to fund the Macedon Ranges Regional Sports Precinct project (Stage 1). Cash outflows are \$1,863,000, which is made up of finance costs, repayments of borrowings and lease liabilities. See section 4.2.3 for more detail on movements in borrowings.

4.5 Capital Works Program

This section presents a list of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	11,465	3,534	(7,931)	(69.18)
Plant and equipment	3,862	2,922	(940)	(24.34)
Infrastructure	42,467	21,844	(20,623)	(48.56)
Total	57,794	28,300	(29,494)	(51.03)

		Asset expenditure types				Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	3,534	840	2,694	-	-	2,547	-	987	-
Plant and equipment	2,922	237	2,685	-	-	-	-	2,922	-
Infrastructure	21,844	6,177	14,356	1,311	-	5,571	546	14,427	2,300
Total	28,300	7,254	19,735	1,311	-	7,118	546	18,336	2,300

4.5.2 Current budget

New works

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									
South Gisborne open space land purchase	310	310	-	-	-	-	-	310	-
Buildings									
Council building renewal program	1,899	-	1,899	-	-	1,716	-	183	-
Woodend Community Centre	500	500	-	-	-	500	-	-	-
Seniors' housing units renewal program	85	-	85	-	-	-	-	85	-
Kindergartens renewal	282	-	282	-	-	282	-	-	-
Kyneton Quarry Reserve Public Toilets Design	30	30	-	-	-	-	-	30	-
Kyneton Town Hall Reimagined	100	-	100	-	-	50	-	50	-
Kyneton Little Athletics Relocation	182	-	182	-	-	-	-	182	-
Malmsbury Cricket rooms design	75	-	75	-	-	-	-	75	-
Hanging Rock visitor improvements	40	-	40	-	-	-	-	40	-
Tony Clarke Reserve oval change rooms	31	-	31	-	-	-	-	31	-
TOTAL PROPERTY	3,534	530	2,694	-	-	2,548	-	986	-

Capital Works Area	Project cost \$'000	Asset expenditure types				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT									
Plant, machinery and equipment									
Fleet and plant replacement program	1,700	-	1,700	-	-	-	-	1,700	-
Outdoor pool/aquatic and leisure equipment renewal program	80	-	80	-	-	-	-	80	-
Kyneton Town Hall equipment renewal	45	-	45	-	-	-	-	45	-
Gisborne Aquatic Centre services renewal	560	-	560	-	-	-	-	560	-
Small tipping truck	70	70	-	-	-	-	-	70	-
Resource Recovery Unit vehicle	57	57	-	-	-	-	-	57	-
Open Space Unit vehicle	55	55	-	-	-	-	-	55	-
Assets & Operations Unit generator	55	55	-	-	-	-	-	55	-
Computers and telecommunications									
Network and computer replacement program	250	-	250	-	-	-	-	250	-
Smartphones	25	-	25	-	-	-	-	25	-
Finance System upgrade	25	-	25	-	-	-	-	25	-
TOTAL PLANT AND EQUIPMENT	2,922	237	2,685	-	-	-	-	2,922	-

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
INFRASTRUCTURE									
Roads									
Bitumen resurfacing program	2,310	-	405	1,905	-	1,441	-	869	-
Gravel road renewal program	1,103	-	1,103	-	-	-	-	1,103	-
Minor road stabilisation program	415	-	415	-	-	-	-	415	-
Kyneton Bluestone Kerb	350	-	350	-	-	-	-	350	-
Minor traffic management works	57	-	57	-	-	-	-	57	-
Darraweit-Bolinda Road Intersection	224	-	224	-	-	-	-	224	-
Minor roadworks unplanned	253	-	253	-	-	-	-	253	-
Guardrail program	126	-	126	-	-	-	-	126	-
Road design and planning	400	100	200	100	-	200	-	200	-
Chanters Lane, Trentham	1,012	-	1,012	-	-	-	506	506	-
Hamilton Road, New Gisborne	1,312	-	1,312	-	-	-	-	1,312	-
Kettlewells Road, Romsey	1,000	-	1,000	-	-	500	-	500	-
Sutherland Road, Clarkefield	612	-	612	-	-	612	-	-	-
Murphy Street, Romsey	711	-	711	-	-	711	-	-	-
Three Chain Road	340	-	340	-	-	-	-	340	-
Echidna Lane (removal)	40	-	40	-	-	-	-	40	-
Bridges									
Bridge projects	1,413	-	1,413	-	-	-	-	1,413	-
Five Mile Creek, Romsey footbridge design	27	27	-	-	-	-	-	27	-
Drainage									
Drainage works planned	307	45	217	45	-	-	-	307	-
Minor drainage works unplanned	200	33	134	33	-	-	-	200	-
Capital Works Area		Asset expenditure types				Summary of funding sources			

	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Footpaths and cycleways									
Footpath and kerb renewal program	578	-	578	-	-	-	-	578	-
Footpath construction program	304	304	-	-	-	-	-	304	-
Pram ramp compliance and safety improvements	100	-	100	-	-	-	-	100	-
Black Hill Reserve Link and Ridge Track	95	-	95	-	-	-	-	95	-
Safety System Pedestrian Program	120	-	-	120	-	120	-	-	-
Kyneton Tennis Club footpath & drainage	50	-	50	-	-	-	-	50	-
Recreational, leisure and community facilities									
Macedon Ranges Regional Sports Precinct Stage 1	2,400	2,400	-	-	-	-	-	2,400	-
Macedon Ranges Regional Sports Precinct Stage 2	1,500	1,500	-	-	-	-	-	-	1,500
Upgrade sports ground drainage	250	-	-	250	-	-	-	250	-
Minor capital works	94	-	94	-	-	-	-	94	-
Leisure and aquatic centres equipment renewal	90	-	90	-	-	-	-	90	-
Kyneton Showgrounds netball development	300	-	300	-	-	-	-	300	-
Riddells Creek Rec Reserve oval lighting	611	-	-	611	-	300	-	311	-
New Gisborne Tennis Courts lighting	258	129	-	129	-	138	-	120	-
Dixon Field Master Plan implementation	187	-	187	-	-	-	-	187	-
Romsey Skate Park	570	570	-	-	-	550	-	20	-
Kyneton Cricket Club	20	-	-	20	-	-	-	20	-
South Gisborne Tennis Club lighting design	15	-	-	15	-	-	-	15	-
Macedon Tennis Club fencing	120	-	120	-	-	-	40	80	-
Parks, open space and streetscapes									
Gisborne Fields landscape plan stage 5	281	281	-	-	-	-	-	281	-
Parks infrastructure renewal program	90	-	90	-	-	-	-	90	-
Other infrastructure									

Kerbside bin replacement program	400	-	400	-	-	-	-	400	-
Kyneton Saleyards improvement works	400	-	400	-	-	-	-	400	-
Kyneton Transfer Station Biowaste Facility	800	800	-	-	-	-	-	-	800
TOTAL INFRASTRUCTURE	21,844	6,177	14,356	1,311	-	4,571	546	14,427	2,300
TOTAL NEW CAPITAL WORKS	28,300	7,254	19,735	1,311	-	7,118	546	18,336	2,300

2022/23 Carry forward projects

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	Borrowing \$'000
LAND									
South Gisborne Open Space	500	500	-	-	-	-	-	500	-
Gisborne Open Space	250	250	-	-	-	-	-	250	-
TOTAL PROPERTY	750	750	-	-	-	-	-	750	-
INFRASTRUCTURE									
Footpaths and Cycleways									
Macedon Ranges shared trails	6,000	6,000	-	-	-	2,000	-	4,000	-
Daylesford to Hanging Rock trail	1,500	1,500	-	-	-	1,000	-	500	-
Recreational, leisure and community facilities									
Macedon Ranges regional sports precinct	16,000	16,000	-	-	-	6,000	-	-	10,000
TOTAL INFRASTRUCTURE	23,500	23,500	-	-	-	9,000	-	4,500	10,000
TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22	24,250	24,250	-	-	-	9,000	-	5,250	10,000

¹ Reflects material projects identified for carry forward from the 2022/23 financial year at the time of preparing the budget. All final amounts of project carry forwards will be identified post-June 30 2023, when all expenditure has been determined for the financial year. Formal approval will then be sought to carry forward these amounts.

4.6 Summary of planned capital works expenditure

For the years ending June 2025, June 2026 and June 2027

2024/25	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property										
Buildings	9,785	5,700	4,085	-	-	9,785	5,100	-	3,285	1,400
Total buildings	9,785	5,700	4,085	-	-	9,785	5,100	-	3,285	1,400
Total property	9,785	5,700	4,085	-	-	9,785	5,100	-	3,285	1,400
Plant and equipment										
Plant, machinery and equipment	2,320	-	2,320	-	-	2,320	-	-	2,320	-
Computers and telecommunications	234	-	234	-	-	234	-	-	234	-
Total plant and equipment	2,554	-	2,554	-	-	2,554	-	-	2,554	-
Infrastructure										
Roads	14,088	45	11,932	-	2,111	14,088	7,744	200	6,144	-
Bridges	430	-	430	-	-	430	-	-	430	-
Footpaths and cycleways	2,053	968	425	-	660	2,053	722	-	1,331	-
Drainage	659	49	451	-	159	659	-	-	659	-
Recreational, leisure and community facilities*	15,614	12,500	2,664	-	450	15,614	14,018	-	1,596	-
Parks, open space and streetscapes	450	90	245	-	115	450	-	-	450	-
Other infrastructure	100	-	100	-	-	100	-	-	100	-
Total infrastructure	33,394	13,652	16,247	-	3,495	33,394	22,484	200	10,710	-
Total capital works expenditure	45,733	19,352	22,886	-	3,495	45,733	27,584	200	16,549	1,400

2025/26	Asset expenditure types					Funding sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	9,540	5,200	4,340	-	-	9,540	8,050	-	90	1,400
Total buildings	9,540	5,200	4,340	-	-	9,540	8,050	-	4,805	1,400
Total property	9,540	5,200	4,340	-	-	9,540	8,050	-	4,805	1,400
Plant and equipment										
Plant, machinery and equipment	1,625	-	1,625	-	-	1,625	-	-	1,625	-
Computers and telecommunications	672	-	672	-	-	672	-	-	672	-
Total plant and equipment	2,297	-	2,297	-	-	2,297	-	-	2,297	-
Infrastructure										
Roads	9,226	255	6,894	-	2,077	9,226	4,883	250	4,093	-
Bridges	1,083	-	1,083	-	-	2,430	-	-	1,083	-
Footpaths and cycleways	2,387	987	500	-	900	2,053	-	900	1,487	-
Drainage	692	60	512	-	120	659	-	-	692	-
Recreational, leisure and community facilities	15,930	12,650	2,730	-	550	3,114	14,241	-	1,189	500
Parks, open space and streetscapes	745	50	520	-	175	450	-	-	745	-
Other infrastructure	150	-	150	-	-	100	-	-	150	-
Total infrastructure	30,213	14,002	12,389	-	3,822	18,032	19,124	1,150	9,439	500
Total capital works expenditure	42,050	19,202	19,026	-	3,822	26,546	27,174	1,150	11,826	500

2026/27	Asset expenditure types					Funding sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	8,940	-	8,940	-	-	8,940	4,799	-	3,641	500
Total buildings	8,940	-	8,940	-	-	8,940	4,799	-	3,641	500
Total property	8,940	-	8,940	-	-	8,940	4,799	-	3,641	500
Plant and equipment										
Plant, machinery and equipment	2,025	-	2,025	-	-	2,025	-	-	2,025	-
Computers and telecommunications	310	-	310	-	-	310	-	-	310	-
Total plant and equipment	2,335	-	2,335	-	-	2,335	-	-	2,335	-
Infrastructure										
Roads	9,258	285	6,943	-	2,030	9,258	2,882	480	5,896	-
Bridges	736	-	736	-	-	736	-	-	736	-
Footpaths and cycleways	1,629	1,046	560	-	23	1,629	-	-	1,629	-
Drainage	717	60	537	-	120	717	-	-	717	-
Recreational, leisure and community facilities	1,536	-	1,536	-	-	1,536	-	-	1,536	-
Parks, open space and streetscapes	465	91	260	-	114	465	-	-	465	-
Other infrastructure	150	-	150	-	-	150	-	-	150	-
Total infrastructure	14,491	1,482	10,722	-	2,287	14,491	2,882	480	11,129	-
Total capital works expenditure	25,766	1,482	21,997	-	2,287	25,766	7,681	480	17,105	500

4.7. Capital recurring programs and projects

Building renewal program 2023/24			Total \$1,573,000
Locality	Ward	Building/program	Details and comments
Macedon	South	Macedon Kindergarten	Toilet upgrade
Region	Region	Council buildings	Renew lights with LED's
Region	Region	Council buildings	HVAC replacements
Baynton	East	Baynton Hall	Kitchen refurbishment
Kyneton	West	Kyneton Town Hall	Emergency exit renewal
Woodend	West	Neighbourhood house	Renew back entrance ramp
Gisborne	South	Gisborne Aquatic	Renew pool area rust issues
Malmsbury	West	Malmsbury Town Hall	Footings and sub floor renewal
Kyneton	West	KSAC	Sand filter renewal
Region	Region	Flag poles	Works identified on flag pole renewal
Gisborne	South	Gisborne Gym	Showers & changeroom renewal
Macedon	South	Macedon Mount Players	Theatre roof works
Gisborne	South	Gisborne Library	Internal building works
Region	Region	Emergent items	Emergent items as required

Design projects 2023/24			Total \$321,000
	Ward	Building/program	Details and comments
Kyneton	West	KSAC	Floor levelling design
Bolinda	East	Bolinda Hall	Hall upgrade design
Gisborne	South	Gisborne Mechanics Hall	Roof and window renewal design
Woodend	West	Anslow Street public toilet	Alternative location or refurbishment design
Kyneton	West	Kyneton Mechanics Institute	Toilets - Renewal design
Malmsbury	West	Malmsbury Town Hall	Public Toilet - Renewal design
Region	Region	Gas BBQ replacements	Plan and design
Kyneton	West	Hurry Reserve	Plan and design
Region	Region	Master key system	Plan and design a new system
Lancefield & Woodend	East & West	Lancefield and Woodend	Pools - DDA compliance plan and design
Gisborne	South	Adventure playground	Design future shade sails
Tylden	West	Tylden Recreation Reserve	Changeroom refurbishment design
Lancefield	East	Lancefield Courthouse	Investigation into best option for site

Demolition projects 2023/24			Total \$5,000
Locality	Ward	Building/program	Details and comments
Region	Region	BBQ	Removal dilapidated and unused BBQs

Bridge program 2023/24			Total \$1,413,000
Locality	Ward	Building/program	Details and comments
Region	Region	Bridge design	Design for future bridge renewal
Baynton	East	Mission Hill Road	Renew culvert
Baynton	East	Martins Road	Renew culvert
Darraweit Guim	East	Darraweit Valley bridge	Stakeholder engagement following level 3 inspection options
Metcalfe East	West	Hodge's bridge	Design and investigation
Lauriston	West	Lauriston Bridge	Timber post and rail fence renewal
Springhill	West	Upper Coliban bridge	Safety works
Malmsbury	West	Ross Street Malmsbury	Design and investigation

Footpath program 2023/24			Total \$304,341
Locality	Ward	Building/program	Details and comments
Gisborne	South	Howey Street	Between Goode Street and Prince Street
Gisborne	South	Station Road	Extend up to Ferrier Road and Primary School

Drainage program 2023/24			Total \$307,000
Locality	Ward	Building/program	Details and comments
Region	Region	Water sensitive urban design	Design of projects across the region
Lancefield	East	Dawson Ct & Chauncey St	Design and investigation
Woodend	West	High Street service road crossover	Assess water flow due to bus stop diverting water flow
Woodend	West	Five Mile Creek pumping station	Assessment and upgrade

5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit)/adjusted underlying revenue	1	(0.3)%	(6.8)%	4.2%	4.1%	4.8%	4.4%	+
Liquidity									
Working capital	Current assets/current liabilities	2	168.0%	93.2%	81.2%	76.3%	99.3%	105.4%	+
Unrestricted cash	Unrestricted cash/current liabilities	3	6.2%	15.9%	7.3%	3.8%	19.8%	32.6%	+
Obligations									
Loans and borrowings	Interest-bearing loans and borrowings/rate revenue	4	6.3%	14.7%	32.7%	31.8%	28.2%	26.1%	-
Loans and borrowings	Interest and principal repayments on interest-bearing loans and borrowings/rate revenue		1.2%	0.6%	1.6%	2.8%	6.5%	2.9%	-
Indebtedness	Non-current liabilities/own source revenue		9.9%	17.3%	32.9%	28.5%	27.7%	25.6%	+
Asset renewal	Asset renewal and upgrade expense/asset depreciation	5	87.06%	150.9%	117.6%	129.5%	131.6%	120.9%	o
Stability									
Rates concentration	Rate revenue/adjusted underlying revenue	6	51.2%	64.9%	63.9%	63.7%	63.5%	64.2%	+
Efficiency									
Expenditure level	Total expenses/no. of property assessments		\$4,576	\$3,961	\$3,890	\$3,973	\$4,037	\$4,092	-
Revenue level	Total rate revenue/no. of property assessments		\$2,336	\$2,407	\$2,547	\$2,637	\$2,693	\$2,750	+

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

1. Adjusted underlying result

This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

2. Working capital

This is the proportion of current liabilities represented by current assets.

3. Unrestricted cash

Similar to working capital, this indicator represents Council's ability to meet its short-term commitments, without the need to use funds that are earmarked for other purposes.

4. Debt compared to rates

This indicator measures the level of Council's total debt as a percentage of rate revenue. Future years' percentage does increase, but remains in the low-risk level of VAGO indicators.

5. Asset renewal

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

6. Rates concentration

This reflects the extent of reliance on rate revenues to fund all of Council's ongoing services.

6. Proposal to lease Council land

Section 115 of the Local Government Act 2020 requires a council to include in its budget any proposal to lease land (for one year or more) where the rent for any period of the lease is

- \$100,000 or more a year, or,
- the current market rental value of the land is \$100,000 or more a year, or,
- the lease is for 10 years or more. Council only needs to meet any one of the 3 tests to require disclosure.

The proposed leases set out in the table is in line with our *Council Assets – Leasing and Licensing Policy 2017*.

Our in-house Senior Valuer provides us with market rental valuations. All rentals proposed to be charged are in line with our *Council Assets – Leasing and Licensing Policy*.

The Interpretation of Legislation Act 1984 defines land as “includes buildings and other structures permanently affixed to land, land covered with water, and any estate, interest, easement, servitude, privilege or right in or over land”.

Tenant	Proposed term	Permitted use	Annual Market Rental Valuation (excluding GST)	Proposed Annual Rental (including GST)
Powercor Australia	30 years	Community sport, recreation and associated purposes agreed to by Council.	\$0	\$0.10

Appendix 1. Summary of new initiatives

No.	Department	New initiative description	Category	Ongoing
1	Children, Youth and Family Services	Early Years Workforce Recruitment and Retention Team Leader	NS	Yes
2	Engineering and Resource Recovery	Transfer Station Attendants	NS	Yes
3	Safer Communities	Senior Proceedings and Permit Officer	NS	Yes
4	Engineering and Resource Recovery	Water Sensitive Urban Design Officer	NS	No
5	Emergency Management	Emergency Management Claims Officer	NS	Yes
6	Strategic Planning and Environment	Sustainability Officer	NS	Yes
7	Open Space and Recreation	Coordinator Arboriculture	NS	Yes
8	Facilities Management & Operations	Leisure Facilities Manager – MRRSP	NS	YEs
9	Facilities Management & Operations	Program Administrator – MRRSP	NS	Yes
10	Facilities Management & Operations	Program Supervisor – MRRSP	NS	Yes
11	Strategic Planning and Environment	Significant Roadside Vegetation Signage	NP	No
12	Economic Development and Visitor Economy	Macedon Ranges Autumn Festival	NP	Yes
13	Open Space and Recreation	Landscape Design Guidelines	NP	No
14	Engineering and Resource Recovery	RC Network Study	NP	No
15	Community Strengthening	Recognition Days	NP	Yes
16	Information Systems	Risk Management Solution	NP	No
17	Project Management Office	Asset Capture	NP	Yes
18	Community Wellbeing	Senior Citizens Clubs Transition Project	NP	No
19	Information Services	Review MRSC Physical Record Holding	NP	Yes
20	Engineering and Resource Recovery	Shoulder Lip Removal – Sealed Roads	NP	Yes
21	Facilities and Operations	MRRSP – Operating Budget 2023/24	NP	Yes
22	Community Strengthening	New Reconciliation Action Plan	NP	No
23	Information Services	New Cadastral Data Model	NP	No
24	Children, Youth and Family Services	Lancefield Kinder/MCH – new Furniture	NP	No
25	Information Services	Cloud Backup solution	NP	No
26	Strategic Planning and Environment	Development plan reports	NP	Yes
27	Information Services	Asset Management System Review	NP	Yes
28	Strategic Planning and Environment	Bushland Reserve Tree Hazard	NP	Yes
29	Open Space and Recreation	Review – Gisborne Botanic Gardens MP	NP	No
30	Engineering and Resource Recovery	Traffic Works	NP	Yes
31	Engineering and Resource Recovery	Operational Maintenance Grading Increase	NP	Yes
32	Information Services	Improving Digital Engagement	NP	Yes
33	People and Wellbeing	Risk Department Budget	NP	Yes
34	Information Services	Organisational Reporting	NP	No
35	Information Services	ICT Disaster Recovery Program	NP	Yes
36	Engineering and Resource Recovery	Flood Modelling (Co-funded with MWC)	NP	No
37	Engineering and Resource Recovery	Flood Study assessment, Lancefield	NP	No
38	Open Space and Recreation	Botanic Gardens New Irrigation - Malmsbury, Kyneton and Gisborne	NP	Yes
39	Strategic Planning and Environment	Barringo Reserve – Protect Cultural Heritage	NP	Yes
		Total net cost of new initiatives (\$,000)	\$2,056	

Note: Category: New project (NP) and new staff position or additional staff hours (NS).

Macedon Ranges Shire Council

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Office locations

Kyneton Administration Centre

129 Mollison Street, Kyneton

Gisborne Administration Centre

40 Robertson Street, Gisborne

Romsey Service Centre

96-100 Main Street, Romsey

Woodend Service Centre

Corner High and Forest Streets, Woodend