

# 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 black 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 O'Sullivan". The signature is written in a cursive style and is contained within a light grey rectangular box.

**CEO Bernie O'Sullivan**

September 2023

# Executive summary

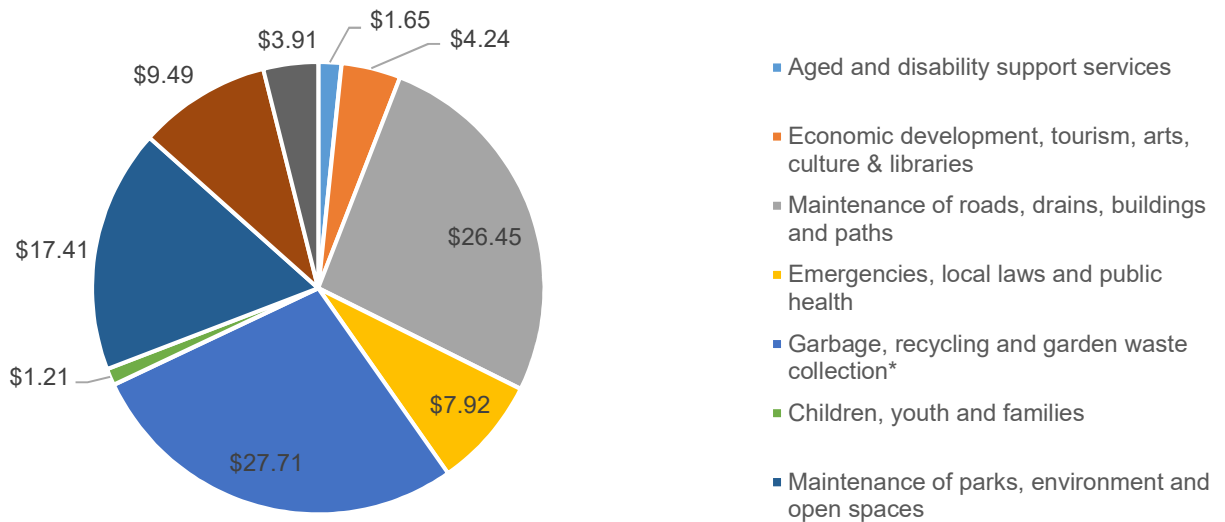
Macedon Ranges Shire Council's 2023/24 Budget is \$112,155,000. This budget aims to provide a high level of works and services to our community, while keeping rates as low as possible and within the rate cap.

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 2022<sup>1</sup>. Population growth has been steady at approximately 1.52% per annum.

<sup>1</sup> Source: .idcommunity demographic resources.



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

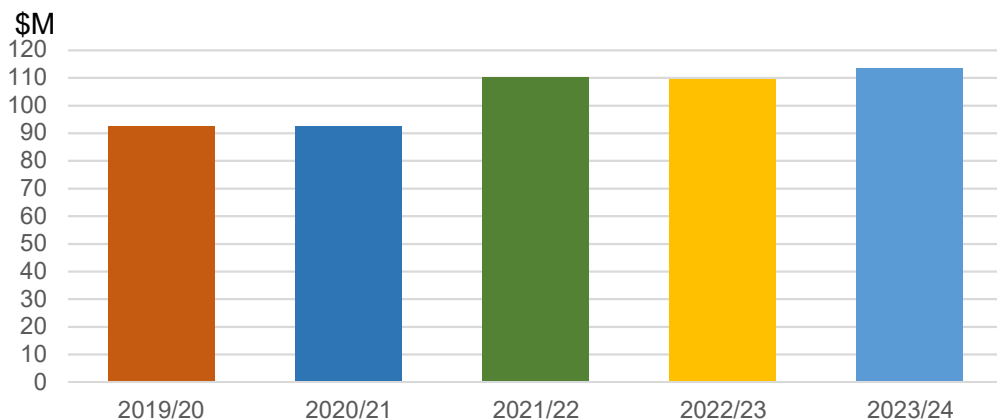
### Respond to greater service needs from residents

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.

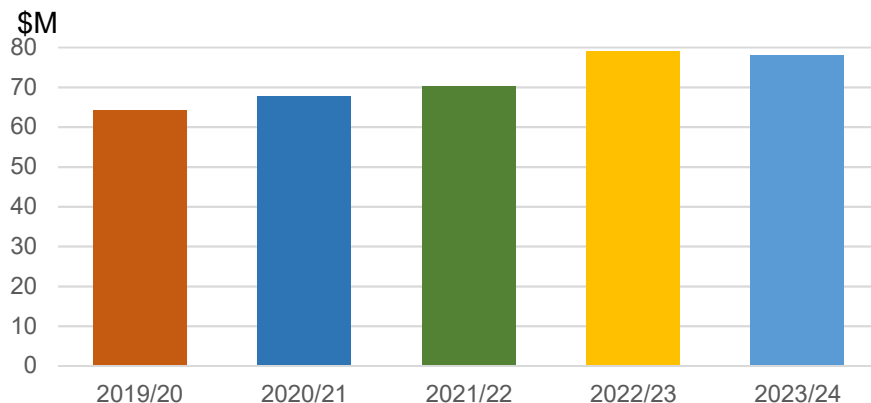
As our shire continues to grow, we need to assign our funds to maintain open spaces and infrastructure (such as facilities and footpaths) and continue to deliver our services.



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.

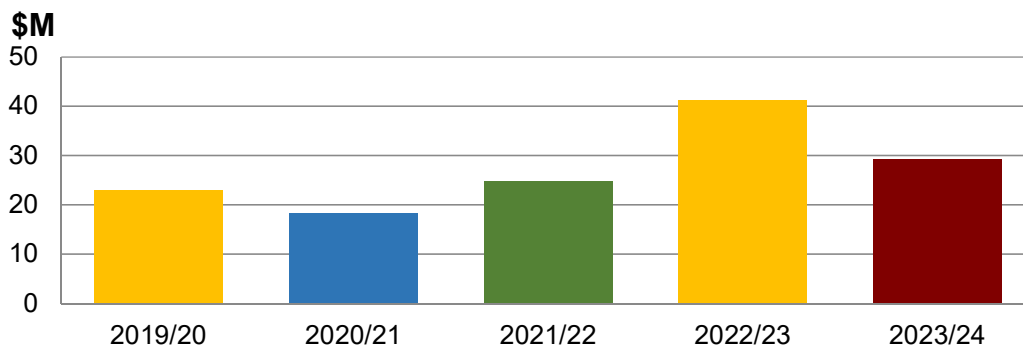
## Capital expenditure

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 2023/24<sup>2</sup>



<sup>2</sup> 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 2022<sup>3</sup>. Population growth has been steady at approximately 1.74% per annum. Estimates provided indicate that by 2031, our population would reach 60,362<sup>3</sup>.
- **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.

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<sup>3</sup> 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

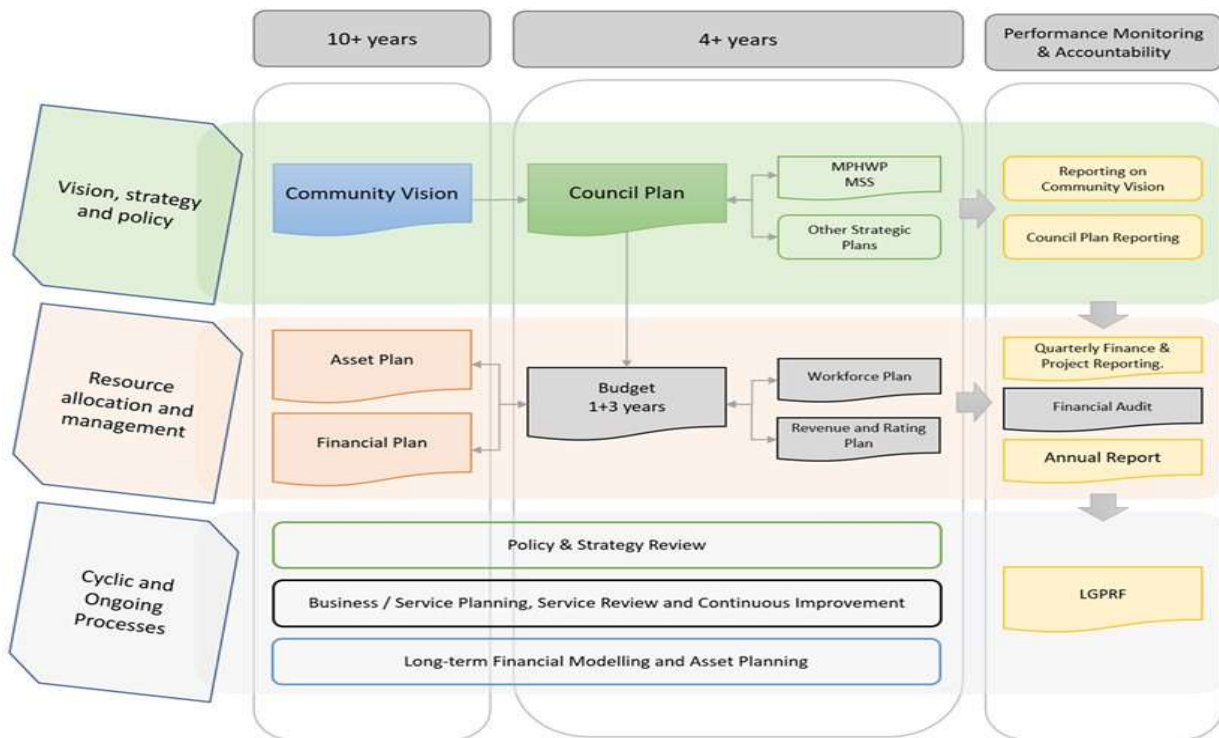
This section describes how the budget fits into our Integrated Planning and Reporting Framework, which applies to local government in Victoria. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, 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

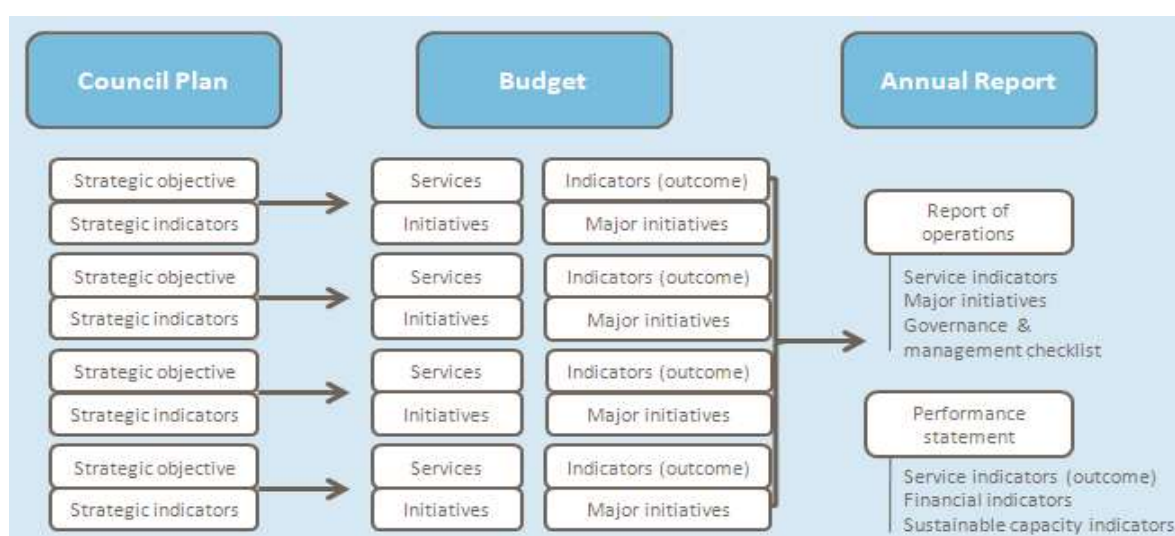
Strategic objectives	Description
<b>1. Connecting communities</b>	<p>We will maintain our built environment – including roads, paths, buildings, open space and other assets – in a fiscally, environmentally and socially sustainable way. This includes effective land-use planning, which has a direct impact 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>
<b>2. Healthy environment, healthy people</b>	<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>
<b>3. Business and tourism</b>	<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>
<b>4. Deliver strong and reliable government</b>	<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	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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.  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.  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.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,007	1,000	777
		<i>Surplus / (deficit)</i>	(1,007)	(1,000)	(777)

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	2022/23	2023/24
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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 <sup>1</sup>	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
		<i>Surplus / (deficit)</i>	(650)	(840)	(498)
Community Strengthening	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>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	These are provided through the Goldfields Library Corporation, with libraries in Gisborne, Kyneton, Woodend and Romsey.	<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	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.	<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)

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.

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.

Recreation	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. 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. Promote the activation of open space and facilities to encourage more people to get more active more often.	<i>Inc</i>	35	68	41
		<i>Exp</i>	631	734	689
		<i>Surplus / (deficit)</i>	(596)	(666)	(648)

Strategic Planning	Develop policies, strategies and plans to manage growth and development in suitable locations, and to achieve sustainable environmental, economic and social outcomes. Provide a Heritage Advisory Service, which assists the community and staff in assessing heritage value. Convert policies into the formal decision-making framework, such as planning scheme amendments.	<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.)	<p>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.</p> <p>Support local community-driven events in our community halls.</p> <p>Curate a creative kids school holiday program (KTH Kids), with local artists presenting local content for local kids.</p> <p>Foster historical interest, preserve and collect social history items, and present contemporary exhibitions and public programs at Kyneton Museum.</p>				
Safer Communities	<p>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.</p> <p>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.</p> <p>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.</p>	<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)

<sup>1</sup> 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 Birm 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	<p>In consultation with the community, develop policies, strategies and plans to achieve innovative sustainable practices that value our people and environment.</p> <p>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.</p> <p>Provide visitor services through Council's Visitor Information Centres and through online channels, to encourage more community participation and raise visitor awareness.</p> <p>Support business activities and encourage local business networking and business-to-business connections.</p> <p>Manage Hanging Rock operations to ensure a quality visitor experience and environmental outcomes.</p> <p>Facilitate better connections between Council, groups and businesses.</p> <p>Advocate for support from the Commonwealth and Victorian Governments for actions that will increase the economic participation and security of Macedon Ranges.</p>	<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)

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 Councils 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 <sup>1</sup>	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.  Payroll is also processed and managed for over 650 staff across all departments and functions.  Provide expert occupational health and safety advice and measures to all managers and officers, to keep Council employees and the community safe. Our Risk and Insurance team supports the community and Council employees with the management of all insurance claims, strategic risk management and operational risk management.	<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.  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.	<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



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 prescribed 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.

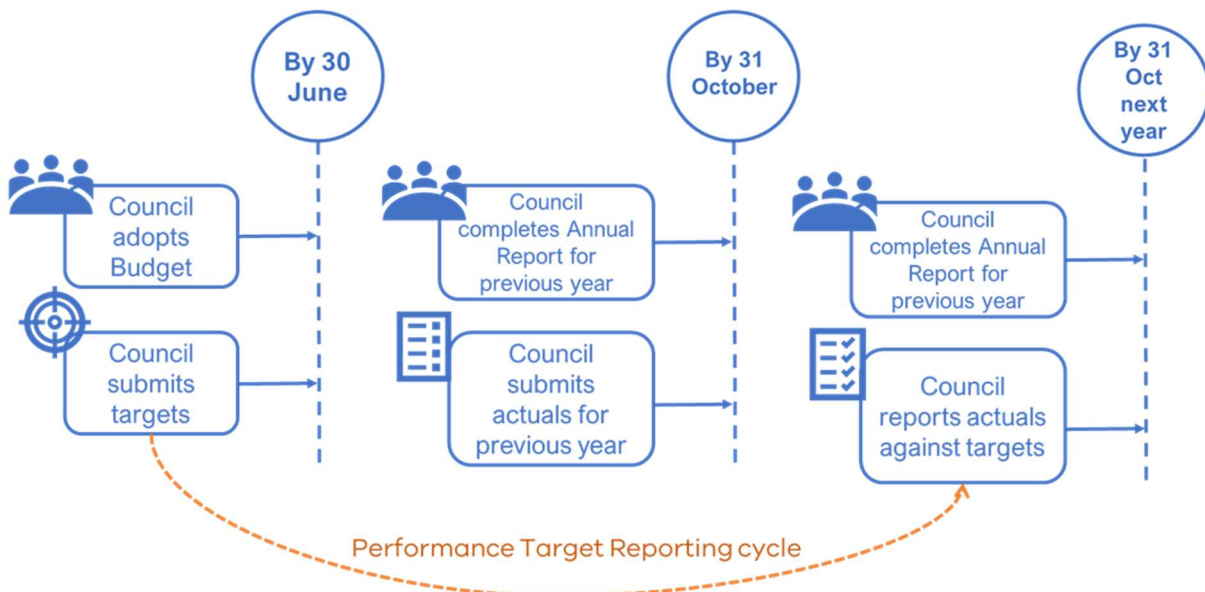
Contextually, the annual budget is fundamentally a target setting process, i.e., a public statement of a council's intentions. Expanding on this, target setting against standardised performance measures (as per the LGPRF) would allow the public and stakeholders to view the council's intentions through 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
<b><u>G2 - Governance – Consultation and engagement</u></b>	<b>Satisfaction with community consultation and engagement</b> (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	48%	50%	52%	54%	56%	58%
<b><u>SP2 - Statutory Planning – Service standard</u></b>	<b>Planning applications decided within the relevant required time</b> (percentage of planning application decisions made within the relevant required time)	53%	60%	60%	60%	60%	60%
<b><u>R2 - Roads - Condition</u></b>	<b>Sealed local roads below the intervention level</b> (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	93%	93%	94%	95%	96%	96%
<b><u>WC5 - Waste management – Waste diversion</u></b>	<b>Kerbside collection waste diverted from landfill</b> (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	71%	73%	74%	75%	76%	77%
<b>Financial measures</b>							
<b><u>E2 - Financial efficiency – Expenditure</u></b>	<b>Expenses per property assessment</b> (total expenses per property assessment)	\$4,576	\$3,961	\$3,880	\$3,973	\$4,037	\$4,092
<b><u>S1 - Financial stability – Rates concentration</u></b>	<b>Rates compared to adjusted underlying revenue</b> (rate revenue as a percentage of adjusted underlying revenue)	51%	65%	64%	64%	63%	64%
<b><u>L1 - Financial liquidity – Working capital</u></b>	<b>Current assets compared to current liabilities</b> (current assets as a percentage of current liabilities)	168%	93%	85%	80%	103%	109%
<b><u>O5 - Financial obligations – Asset renewal</u></b>	<b>Asset renewal compared to depreciation</b> (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
<b>Total</b>	<b>(43,564)</b>	<b>77,248</b>	<b>33,684</b>
<b>Expenses added in:</b>			
Depreciation and amortisation	(17,063)		
Borrowing costs	(597)		
Workcover premium increase	-200		
<b>Surplus/(deficit) before funding sources</b>	<b>(61,424)</b>		
<b>Funding sources added in:</b>			
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		
<b>Total funding sources</b>	<b>79,029</b>		
<b>Operating surplus / (deficit) for the year</b>	<b>17,046</b>		

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

# Balance Sheet

For the four years ending 30 June 2027

		Forecast	Budget	Projections		
	NOTES	2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
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
<b>Total current assets</b>	4.2.1	27,094	17,66	18,808	22,646	24,221
<b>Non-current assets</b>						
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
<b>Total non-current assets</b>	4.2.1	1,326,944	1,372,961	1,429,296	1,462,608	1,492,222
<b>Total assets</b>		1,354,038	1,390,630	1,448,104	1,485,254	1,516,443
<b>Liabilities</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>	4.2.2	29,061	21,762	24,661	22,803	22,986
<b>Non-current liabilities</b>						
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
<b>Total non-current liabilities</b>	4.2.2	12,587	25,213	22,755	22,908	21,876
<b>Total liabilities</b>		41,648	46,975	47,416	45,711	44,862
<b>Net assets</b>		1,312,390	1,343,655	1,400,688	1,439,543	1,471,581
<b>Equity</b>						
Accumulated surplus		689,991	707,884	744,431	781,600	799,198
Reserves		622,399	635,771	656,257	657,943	672,343
<b>Total equity</b>		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
<b>2023 Forecast Actual</b>					
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)
<b>Balance at end of the financial year</b>		<b>1,312,390</b>	<b>689,991</b>	<b>607,742</b>	<b>14,657</b>
<b>2024 Budget</b>					
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)
<b>Balance at end of the financial year</b>	<b>4.3.2</b>	<b>1,343,655</b>	<b>707,884</b>	<b>621,961</b>	<b>13,810</b>
<b>2025 Projection</b>					
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)
<b>Balance at end of the financial year</b>		<b>1,400,688</b>	<b>744,431</b>	<b>642,205</b>	<b>14,052</b>
<b>2026 Projection</b>					
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)
<b>Balance at end of the financial year</b>		<b>1,439,543</b>	<b>781,600</b>	<b>643,668</b>	<b>14,275</b>
<b>2027 Projection</b>					
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)
<b>Balance at end of the financial year</b>		<b>1,471,581</b>	<b>799,238</b>	<b>658,191</b>	<b>14,152</b>



# Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
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)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>35,713</b>	<b>30,431</b>	<b>49,859</b>	<b>52,080</b>	<b>32,630</b>
<b>Cash flows from investing activities</b>						
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	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	4.4.2	<b>(73,331)</b>	<b>(44,083)</b>	<b>(49,634)</b>	<b>(45,564)</b>	<b>(27,642)</b>
<b>Cash flows from financing activities</b>						
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)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>4,825</b>	<b>10,437</b>	<b>(876)</b>	<b>(2,945)</b>	<b>(1,999)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(32,793)</b>	<b>(3,215)</b>	<b>(651)</b>	<b>3,567</b>	<b>2,989</b>
Cash and cash equivalents at the beginning of the financial year		44,384	11,591	8,376	7,725	11,292
<b>Cash and cash equivalents at the end of the financial year</b>		<b>11,591</b>	<b>8,376</b>	<b>7,725</b>	<b>11,292</b>	<b>14,281</b>

# Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		500	310	-	-	-
<b>Total Land</b>		<b>500</b>	<b>310</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		4,345	3,224	9,785	9,540	8,940
<b>Total buildings</b>		<b>4,345</b>	<b>3,224</b>	<b>9,785</b>	<b>9,540</b>	<b>8,940</b>
<b>Total property</b>		<b>4,845</b>	<b>3,534</b>	<b>9,785</b>	<b>9,540</b>	<b>8,940</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,533	2,622	2,320	1,625	2,025
Computers and telecommunications		329	300	234	672	310
<b>Total plant and equipment</b>		<b>2,862</b>	<b>2,922</b>	<b>2,554</b>	<b>2,297</b>	<b>2,335</b>
<b>Infrastructure</b>						
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
<b>Total infrastructure</b>		<b>53,513</b>	<b>21,844</b>	<b>33,394</b>	<b>30,213</b>	<b>14,491</b>
<b>Total capital works expenditure</b>	4.5.1	<b>61,220</b>	<b>28,300</b>	<b>45,733</b>	<b>42,050</b>	<b>25,766</b>
<b>Represented by:</b>						
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
<b>Total capital works expenditure</b>	4.5.1	<b>61,220</b>	<b>28,300</b>	<b>45,733</b>	<b>42,050</b>	<b>25,766</b>
<b>Funding sources represented by:</b>						
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
<b>Total capital works expenditure</b>	4.5.1	<b>61,220</b>	<b>28,300</b>	<b>45,733</b>	<b>42,050</b>	<b>25,766</b>

# 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
<b>Staff Expenditure</b>					
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
<b>Total staff expenditure</b>	<b>39,323</b>	<b>45,291</b>	<b>47,120</b>	<b>48,811</b>	<b>50,543</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees*	447	438	443	448	453
<b>Total staff numbers</b>	<b>447</b>	<b>438</b>	<b>443</b>	<b>448</b>	<b>453</b>

\* 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.

Department	NOTES	Budget	Full	Part	Casual	Temporary
		2023/24	Time	time		
		\$'000	\$'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	-
<b>Total staff expenditure</b>		<b>45,291</b>	<b>30,401</b>	<b>11,638</b>	<b>3,052</b>	<b>-</b>
<b>Total permanent staff expenditure</b>		<b>45,091</b>				
Less Capitalised labour costs		(2,513)				
<b>Total expenditure</b>		<b>42,578</b>				
		FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>						
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	-
<b>Total staff numbers</b>		<b>438.1</b>	<b>271</b>	<b>131.4</b>	<b>35.7</b>	<b>-</b>

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

# Summary of Planned Human Resources Full-Time Equivalent Staff

For the four years ending 30 June 2027

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



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

\* 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	<b>0.00179840</b>	<b>(5.44)</b>
Agricultural land rate	0.0015214	<b>0.00143872</b>	<b>(5.43)</b>
Commercial/industrial rate	0.0022822	<b>0.00215808</b>	<b>(5.44)</b>
Recreational land rate	0.0009509	<b>0.00089920</b>	<b>(5.44)</b>
Not-for-profit housing rate	0.0009509	<b>0.00089920</b>	<b>(5.44)</b>

**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	<b>39,125</b>	3,089	<b>8.57</b>
Agricultural	2,556	<b>2,895</b>	339	<b>13.26</b>
Commercial/industrial	2,155	<b>2,384</b>	229	<b>10.63</b>
Recreational land	14	<b>20</b>	6	<b>42.86</b>
Not-for-profit housing	45	<b>42</b>	(3)	<b>(6.67)</b>
<b>Total amount to be raised by general rates</b>	<b>40,806</b>	<b>44,466</b>	<b>3,660</b>	<b>8.97</b>

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

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

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

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

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

**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	<b>189</b>	(23)	<b>(10.85)</b>

**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	<b>4,564</b>	(536)	<b>(10.51)</b>

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

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

**4.1.1(j)** The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year 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
<b>Total</b>	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
<b>Total rates and charges</b>	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
<b>Maximum rate increase (set by the Victorian Government)</b>	<b>1.75%</b>	<b>3.50%</b>
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	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'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
<b>Total statutory fees and fines</b>	<b>3,291</b>	<b>3,710</b>	<b>419</b>	<b>12.73</b>

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	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'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)
<b>Total user fees</b>	<b>7,684</b>	<b>7,678</b>	<b>(6)</b>	<b>(0.08)</b>

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	\$'000	%
<b>Grants were received in respect of the following:</b>				
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)
<b>Total grants received</b>	<b>25,273</b>	<b>23,730</b>	<b>(1,543)</b>	<b>(6.11)</b>
<b>(a) Operating grants</b>				
<b>Recurrent – Commonwealth Government</b>				
Aged & Disability services	1,774	476	(1,298)	(73.17)
Victorian Grants Commission	2,362	9,369	7,007	296.66
<b>Recurrent – State Government</b>				
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
<b>Total recurrent grants</b>	<b>10,195</b>	<b>17,596</b>	<b>7,401</b>	<b>72.59</b>
<b>Non-recurrent – State Government</b>				
Emergency management	1,512	120	(1,392)	(92.06)
Family and children	42	4	(38)	(90.48)
Other	183	62	(121)	(66.12)
<b>Total non-recurrent grants</b>	<b>1,737</b>	<b>186</b>	<b>(1,551)</b>	<b>(89.259)</b>
<b>Total operating grants</b>	<b>11,932</b>	<b>17,782</b>	<b>5,850</b>	<b>49.03</b>
<b>(b) Capital grants</b>				
<b>Recurrent – Commonwealth Government</b>				
Roads to Recovery	1,441	1,441	-	0.00
<b>Total recurrent grants</b>	<b>1,441</b>	<b>1,441</b>	<b>-</b>	<b>0.00</b>
<b>Non-recurrent – Commonwealth Government</b>				
Buildings	-	1,441	1,441	100.00
Roads and bridges	2,432	2,022	(410)	(16.86)
<b>Non-recurrent – State Government</b>				
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)
<b>Total non-recurrent grants</b>	<b>11,900</b>	<b>5,677</b>	<b>(6,223)</b>	<b>(52.29)</b>
<b>Total capital grants</b>	<b>13,341</b>	<b>7,118</b>	<b>(6,223)</b>	<b>(46.65)</b>
<b>Total grants</b>	<b>25,273</b>	<b>24,900</b>	<b>(373)</b>	<b>(1.48)</b>

## 4.1.5 Contributions

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

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

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

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)
<b>Total materials and services</b>	<b>33,538</b>	<b>31,587</b>	<b>(1,951)</b>	<b>(5.82)</b>

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
<b>Total depreciation</b>	<b>15,793</b>	<b>16,639</b>	<b>846</b>	<b>5.36</b>

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)
<b>Total amortisation – intangible assets</b>	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
<b>Total amortisation – right-of-use assets</b>	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 <sup>1</sup>	361	371	10	2.77
Contributions and donations	2,103	1,911	(192)	(9.13)
Other	883	664	(210)	(23.78)
<b>Total other expenses</b>	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)
<b>Amount of borrowings as at 30 June</b>	<b>8,510</b>	<b>20,394</b>	<b>20,806</b>	<b>19,151</b>	<b>18,358</b>

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.

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

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. 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	
<b>Total reserve transfers</b>	<b>\$4,242,960</b>	<b>\$42,500</b>	<b>\$407,000</b>	<b>\$27,000</b>	<b>\$656,460</b>	<b>\$1,225,000</b>	<b>\$85,000</b>	<b>\$1,300,000</b>	<b>\$500,000</b>

## Brief summary of the purpose of each reserve

<b>Reserve</b>	<b>Description</b>
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

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

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

## 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
<b>PROPERTY</b>									
<b>Land</b>									
South Gisborne open space land purchase	310	310	-	-	-	-	-	310	-
<b>Buildings</b>									
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	-
<b>TOTAL PROPERTY</b>	<b>3,534</b>	<b>530</b>	<b>2,694</b>	<b>-</b>	<b>-</b>	<b>2,548</b>	<b>-</b>	<b>986</b>	<b>-</b>

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
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, machinery and equipment</b>									
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	-
<b>Computers and telecommunications</b>									
Network and computer replacement program	250	-	250	-	-	-	-	250	-
Smartphones	25	-	25	-	-	-	-	25	-
Finance System upgrade	25	-	25	-	-	-	-	25	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,922</b>	<b>237</b>	<b>2,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,922</b>	<b>-</b>

Capital Works Area	Project cost \$'000	Asset expenditure types				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
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	-
<b>Bridges</b>									
Bridge projects	1,413	-	1,413	-	-	-	-	1,413	-
Five Mile Creek, Romsey footbridge design	27	27	-	-	-	-	-	27	-
<b>Drainage</b>									
Drainage works planned	307	45	217	45	-	-	-	307	-
Minor drainage works unplanned	200	33	134	33	-	-	-	200	-
<b>Capital Works Area</b>		<b>Asset expenditure types</b>				<b>Summary of funding sources</b>			

	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Footpaths and cycleways</b>									
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	-
<b>Recreational, leisure and community facilities</b>									
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	-
<b>Parks, open space and streetscapes</b>									
Gisborne Fields landscape plan stage 5	281	281	-	-	-	-	-	281	-
Parks infrastructure renewal program	90	-	90	-	-	-	-	90	-
<b>Other infrastructure</b>									

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

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

<sup>1</sup> 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
<b>Property</b>										
Buildings	9,785	5,700	4,085	-	-	9,785	5,100	-	3,285	1,400
<b>Total buildings</b>	<b>9,785</b>	<b>5,700</b>	<b>4,085</b>	<b>-</b>	<b>-</b>	<b>9,785</b>	<b>5,100</b>	<b>-</b>	<b>3,285</b>	<b>1,400</b>
<b>Total property</b>	<b>9,785</b>	<b>5,700</b>	<b>4,085</b>	<b>-</b>	<b>-</b>	<b>9,785</b>	<b>5,100</b>	<b>-</b>	<b>3,285</b>	<b>1,400</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	2,320	-	2,320	-	-	2,320	-	-	2,320	-
Computers and telecommunications	234	-	234	-	-	234	-	-	234	-
<b>Total plant and equipment</b>	<b>2,554</b>	<b>-</b>	<b>2,554</b>	<b>-</b>	<b>-</b>	<b>2,554</b>	<b>-</b>	<b>-</b>	<b>2,554</b>	<b>-</b>
<b>Infrastructure</b>										
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	-
<b>Total infrastructure</b>	<b>33,394</b>	<b>13,652</b>	<b>16,247</b>	<b>-</b>	<b>3,495</b>	<b>33,394</b>	<b>22,484</b>	<b>200</b>	<b>10,710</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>45,733</b>	<b>19,352</b>	<b>22,886</b>	<b>-</b>	<b>3,495</b>	<b>45,733</b>	<b>27,584</b>	<b>200</b>	<b>16,549</b>	<b>1,400</b>

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
<b>Property</b>										
Buildings	9,540	5,200	4,340	-	-	9,540	8,050	-	90	1,400
<b>Total buildings</b>	<b>9,540</b>	<b>5,200</b>	<b>4,340</b>	<b>-</b>	<b>-</b>	<b>9,540</b>	<b>8,050</b>	<b>-</b>	<b>4,805</b>	<b>1,400</b>
<b>Total property</b>	<b>9,540</b>	<b>5,200</b>	<b>4,340</b>	<b>-</b>	<b>-</b>	<b>9,540</b>	<b>8,050</b>	<b>-</b>	<b>4,805</b>	<b>1,400</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	1,625	-	1,625	-	-	1,625	-	-	1,625	-
Computers and telecommunications	672	-	672	-	-	672	-	-	672	-
<b>Total plant and equipment</b>	<b>2,297</b>	<b>-</b>	<b>2,297</b>	<b>-</b>	<b>-</b>	<b>2,297</b>	<b>-</b>	<b>-</b>	<b>2,297</b>	<b>-</b>
<b>Infrastructure</b>										
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	-
<b>Total infrastructure</b>	<b>30,213</b>	<b>14,002</b>	<b>12,389</b>	<b>-</b>	<b>3,822</b>	<b>18,032</b>	<b>19,124</b>	<b>1,150</b>	<b>9,439</b>	<b>500</b>
<b>Total capital works expenditure</b>	<b>42,050</b>	<b>19,202</b>	<b>19,026</b>	<b>-</b>	<b>3,822</b>	<b>26,546</b>	<b>27,174</b>	<b>1,150</b>	<b>11,826</b>	<b>500</b>

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
<b>Property</b>										
Buildings	8,940	-	8,940	-	-	8,940	4,799	-	3,641	500
<b>Total buildings</b>	<b>8,940</b>	<b>-</b>	<b>8,940</b>	<b>-</b>	<b>-</b>	<b>8,940</b>	<b>4,799</b>	<b>-</b>	<b>3,641</b>	<b>500</b>
<b>Total property</b>	<b>8,940</b>	<b>-</b>	<b>8,940</b>	<b>-</b>	<b>-</b>	<b>8,940</b>	<b>4,799</b>	<b>-</b>	<b>3,641</b>	<b>500</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	2,025	-	2,025	-	-	2,025	-	-	2,025	-
Computers and telecommunications	310	-	310	-	-	310	-	-	310	-
<b>Total plant and equipment</b>	<b>2,335</b>	<b>-</b>	<b>2,335</b>	<b>-</b>	<b>-</b>	<b>2,335</b>	<b>-</b>	<b>-</b>	<b>2,335</b>	<b>-</b>
<b>Infrastructure</b>										
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	-
<b>Total infrastructure</b>	<b>14,491</b>	<b>1,482</b>	<b>10,722</b>	<b>-</b>	<b>2,287</b>	<b>14,491</b>	<b>2,882</b>	<b>480</b>	<b>11,129</b>	<b>-</b>
<b>Total capital works expenditure</b>	<b>25,766</b>	<b>1,482</b>	<b>21,997</b>	<b>-</b>	<b>2,287</b>	<b>25,766</b>	<b>7,681</b>	<b>480</b>	<b>17,105</b>	<b>500</b>

## 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

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

<b>Bridge program 2023/24</b>			<b>Total \$1,413,000</b>
<b>Locality</b>	<b>Ward</b>	<b>Building/program</b>	<b>Details and comments</b>
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

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

<b>Drainage program 2023/24</b>			<b>Total \$307,000</b>
<b>Locality</b>	<b>Ward</b>	<b>Building/program</b>	<b>Details and comments</b>
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	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit)/adjusted underlying revenue	1	(0.3)%	(6.8%)	4.2%	4.1%	4.8%	4.4%	+
<b>Liquidity</b>									
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%	+
<b>Obligations</b>									
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
<b>Stability</b>									
Rates concentration	Rate revenue/adjusted underlying revenue	6	51.2%	64.9%	63.9%	63.7%	63.5%	64.2%	+
<b>Efficiency</b>									
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
		<b>Total net cost of new initiatives (\$,000)</b>	<b>\$2,056</b>	

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

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
<b>General</b>						
Cake Stall Hire	Customer Services	Per Stall	\$ 12.50	\$ 13.50	\$ 1.00	8.0%
<b>Photocopying - Private per copy:</b>						
A4 (per side)	Customer Services	Per Copy	\$ 0.90	\$ 1.00	\$ 0.10	11.1%
A3 (per side)	Customer Services	Per Copy	\$ 1.40	\$ 1.50	\$ 0.10	7.1%
Colour (per side)	Customer Services	Per copy	\$ 6.10	\$ 6.60	\$ 0.50	8.2%
<b>Activities on Roads ( Not for Profit )</b>						
Activities on Roads ( Sporting )	Engineering & Resource Recovery	Per Activity	\$ 184.00	\$ 200.00	\$ 16.00	8.7%
<b>Activities on Roads ( Commercial )</b>						
Activities on Roads	Engineering & Resource Recovery	Per Activity	\$ 690.00	\$ 750.00	\$ 60.00	8.7%
<b>Woodend Community Hub</b>						
<b>Hall Hire (Category 4 HH)</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 237.00	\$ 256.00	\$ 19.00	8.0%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 42.30	\$ 45.70	\$ 3.40	8.0%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 339.00	\$ 366.00	\$ 27.00	8.0%
Commercial - Hourly	Customer Services	Per Hour	\$ 60.60	\$ 65.40	\$ 4.80	7.9%
<b>Multipurpose Room (Category 2 MP)</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 172.00	\$ 186.00	\$ 14.00	8.1%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 30.70	\$ 33.20	\$ 2.50	8.1%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 245.00	\$ 265.00	\$ 20.00	8.2%
Commercial - Hourly	Customer Services	Per Hour	\$ 43.80	\$ 47.30	\$ 3.50	8.0%
<b>Hall and Multipurpose Room</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 289.00	\$ 312.00	\$ 23.00	8.0%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 51.20	\$ 55.30	\$ 4.10	8.0%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 413.00	\$ 446.00	\$ 33.00	8.0%
Commercial - Hourly	Customer Services	Per Hour	\$ 73.10	\$ 78.90	\$ 5.80	7.9%
<b>Romsey Hub</b>						
<b>Mt William Room</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 129.00	\$ 139.00	\$ 10.00	7.8%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 23.40	\$ 25.30	\$ 1.90	8.1%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 184.00	\$ 199.00	\$ 15.00	8.2%
Commercial - Hourly	Customer Services	Per Hour	\$ 33.40	\$ 36.10	\$ 2.70	8.1%
<b>Monegeetta Room</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 108.00	\$ 117.00	\$ 9.00	8.3%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 19.00	\$ 20.50	\$ 1.50	7.9%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 154.00	\$ 166.00	\$ 12.00	7.8%
Commercial - Hourly	Customer Services	Per Hour	\$ 27.20	\$ 29.40	\$ 2.20	8.1%
<b>Mt William Room &amp; Monegeetta Room Combined</b>						
Not for Profit - Full Day (8hrs)	Customer Services	Per Day	\$ 165.00	\$ 178.00	\$ 13.00	7.9%
Not for Profit - Hourly	Customer Services	Per Hour	\$ 29.20	\$ 31.50	\$ 2.30	7.9%
Commercial - Full Day (8hrs)	Customer Services	Per Day	\$ 236.00	\$ 255.00	\$ 19.00	8.1%
Commercial - Hourly	Customer Services	Per Hour	\$ 41.80	\$ 45.10	\$ 3.30	7.9%
Note - there is some availability of free meeting room hire for Not for Profit Groups (see details below after line 551)						
<b>Residential Permits</b>						
Permit to enter a building site by means of a motor vehicle having a gross weight exceeding two tonnes.	Engineering & Resource Recovery	Per Permit	\$ 514.00	\$ 555.00	\$ 41.00	8.0%
Permit to occupy a road/footpath for works	Engineering & Resource Recovery	Per Permit	\$ 514.00	\$ 555.00	\$ 41.00	8.0%
Permit to install/connect to stormwater drain	Engineering & Resource Recovery	Per Permit	\$ 380.00	\$ 410.00	\$ 30.00	7.9%
Permit to alter or open the road (including Vehicle Crossing)	Engineering & Resource Recovery	Per Permit	\$ 380.00	\$ 410.00	\$ 30.00	7.9%
Permit to access a building site from a point other than a vehicle crossing	Engineering & Resource Recovery	Per Permit	\$ 514.00	\$ 555.00	\$ 41.00	8.0%
Temporary Storage of material on road reserve	Engineering & Resource Recovery	Per Permit	\$ 514.00	\$ 555.00	\$ 41.00	8.0%
Nature strip landscaping application	Engineering & Resource Recovery	Per Permit	\$ 215.00	\$ 232.00	\$ 17.00	7.9%
<b>Rural Permits</b>						
Permit to enter a building site by means of a motor vehicle having a gross weight exceeding two tonnes (Vehicle Crossing).	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
Permit to occupy a road for works	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
Permit to install/connect to stormwater drain	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
Permit to alter or open road (including Driveway Construction)	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
Permit to access a building site from a point other than a vehicle crossing	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
Temporary Storage of material on road reserve	Engineering & Resource Recovery	Per Permit	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
<b>Recycling Materials - Commercial</b>						
Commercial quantities Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Ute/Station Wagon Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Trailer (6x4Single) Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Heaped trailer(6x4) Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Trailer (10x6 single) Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Heaped Trailer (10x6) Per m3	Engineering & Resource Recovery	Per m3	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Note: Residents and ratepayers of the shire are able to take their sorted recycled waste to Council Transfer Stations free of charge; they will need proof of address. Non-residents will pay applicable fees.						
Gas Bottles - Small	Engineering & Resource Recovery	Per Bottle	\$ 8.50	\$ 10.00	\$ 1.50	17.6%
Gas Bottles - Large	Engineering & Resource Recovery	Per Bottle	\$ 11.00	\$ 14.00	\$ 3.00	27.3%
Mattress - all sizes	Engineering & Resource Recovery	Per Mattress	\$ 34.00	\$ 36.00	\$ 2.00	5.9%
<b>General Waste</b>						
Per Bag (120 litres)	Engineering & Resource Recovery	Per Bag	\$ 9.50	\$ 9.00	\$ 0.50	-5.3%
Drum (200 litres)	Engineering & Resource Recovery	Per Drum	\$ 21.00	\$ 15.00	\$ 6.00	-28.6%
Wheelie Bin (240 litres)	Engineering & Resource Recovery	Per Bin	\$ 21.00	\$ 18.00	\$ 3.00	-14.3%
Small Boot	Engineering & Resource Recovery	Per Boot load	\$ 23.40	\$ 22.50	\$ 0.90	-3.8%
Small Ute/Station Wagon	Engineering & Resource Recovery	Per load	\$ 45.50	\$ 30.00	\$ 15.50	-34.1%
Small Tray Ute	Engineering & Resource Recovery	Per load	\$ 68.90	\$ 65.50	\$ 3.40	-4.9%
Trailer (6x4x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 45.50	\$ 52.50	\$ 7.00	15.4%
Heaped trailer(6x4x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 91.00	\$ 105.00	\$ 14.00	15.4%
Vehicle/Trailer (6x4x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 136.50	\$ 157.50	\$ 21.00	15.4%
Vehicle/Trailer (6x4x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 182.00	\$ 210.00	\$ 28.00	15.4%
Vehicle/Trailer (8x5x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 84.90	\$ 85.00	\$ 0.10	0.1%
Vehicle/Trailer (8x5x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 170.00	\$ 170.00	\$ -	0.0%

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Vehicle/Trailer (8x5x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 255.00	\$ 255.00	\$ -	0.0%
Vehicle/Trailer (8x5x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 340.00	\$ 340.00	\$ -	0.0%
Vehicle/Trailer (10x6x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 112.00	\$ 127.50	\$ 15.50	13.8%
Vehicle/Trailer (10x6x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 224.00	\$ 255.00	\$ 31.00	13.8%
Vehicle/Trailer (10x6x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 336.00	\$ 382.50	\$ 46.50	13.8%
Vehicle/Trailer (10x6x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 448.00	\$ 510.00	\$ 62.00	13.8%
Vehicle/Trailer (12x7x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 149.00	\$ 178.50	\$ 29.50	19.8%
Vehicle/Trailer (12x7x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 298.00	\$ 357.00	\$ 59.00	19.8%
Vehicle/Trailer (12x7x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 446.50	\$ 535.50	\$ 89.00	19.9%
Vehicle/Trailer (12x7x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 595.00	\$ 714.00	\$ 119.00	20.0%
Engine Oil over 20 litres- per litre	Engineering & Resource Recovery	Per Litre	\$ 0.70	\$ 0.80	\$ 0.10	14.3%
<b>Green Waste - non residential</b>						
Per Bag	Engineering & Resource Recovery	Per Bag	\$ 8.20	\$ 8.90	\$ 0.70	8.5%
Drum (200 litres)	Engineering & Resource Recovery	Per Drum	\$ 17.50	\$ 18.90	\$ 1.40	8.0%
Wheelie Bin (240 litres)	Engineering & Resource Recovery	Per Bin	\$ 17.50	\$ 18.90	\$ 1.40	8.0%
Small Boot	Engineering & Resource Recovery	Per Boot load	\$ 19.40	\$ 21.00	\$ 1.60	8.2%
Small Tray Ute	Engineering & Resource Recovery	Per Load	\$ 37.80	\$ 40.80	\$ 3.00	7.9%
Small Ute/Station Wagon	Engineering & Resource Recovery	Per Load	\$ 57.20	\$ 61.80	\$ 4.60	8.0%
Trailer (6x4x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 37.50	\$ 40.50	\$ 3.00	8.0%
Heaped trailer(6x4x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 75.00	\$ 81.00	\$ 6.00	8.0%
Vehicle/Trailer (6x4x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 112.50	\$ 122.00	\$ 9.50	8.4%
Vehicle/Trailer (6x4x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 150.00	\$ 162.00	\$ 12.00	8.0%
Vehicle/Trailer (8x5x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 64.60	\$ 69.80	\$ 5.20	8.0%
Vehicle/Trailer (8x5x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 129.20	\$ 140.00	\$ 10.80	8.4%
Vehicle/Trailer (8x5x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 193.80	\$ 209.00	\$ 15.20	7.8%
Vehicle/Trailer (8x5x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 258.40	\$ 279.00	\$ 20.60	8.0%
Vehicle/Trailer (10x6x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 91.00	\$ 98.30	\$ 7.30	8.0%
Vehicle/Trailer (10x6x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 182.00	\$ 197.00	\$ 15.00	8.2%
Vehicle/Trailer (10x6x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 273.00	\$ 295.00	\$ 22.00	8.1%
Vehicle/Trailer (10x6x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 364.00	\$ 393.00	\$ 29.00	8.0%
Vehicle/Trailer (12x7x1 foot)	Engineering & Resource Recovery	Per Trailer	\$ 124.00	\$ 134.00	\$ 10.00	8.1%
Vehicle/Trailer (12x7x2 foot)	Engineering & Resource Recovery	Per Trailer	\$ 248.00	\$ 268.00	\$ 20.00	8.1%
Vehicle/Trailer (12x7x3 foot)	Engineering & Resource Recovery	Per Trailer	\$ 372.00	\$ 402.00	\$ 30.00	8.1%
Vehicle/Trailer (12x7x4 foot)	Engineering & Resource Recovery	Per Trailer	\$ 496.00	\$ 536.00	\$ 40.00	8.1%
<b>Green Waste - (residential quantities)</b>						
Per Bag	Engineering & Resource Recovery	Per Trailer	Free	Free		
Drum (200 litres)	Engineering & Resource Recovery	Per Bag	Free	Free		
Wheelie Bin (240 litres)	Engineering & Resource Recovery	Per Bin	Free	Free		
Small Boot	Engineering & Resource Recovery	Per Boot load	Free	Free		
Small Tray Ute	Engineering & Resource Recovery	Per load	Free	Free		
Small Ute/Station Wagon	Engineering & Resource Recovery	Per load	Free	Free		
Trailer (6x4x1)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Heaped trailer(6x4x2)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (6x4x3)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (6x4x4)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (8x5x1)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (8x5x2)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (8x5x3)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (8x5x4)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (10x6x1)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (10x6x2)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (10x6x3)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (10x6x4)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (12x7x1)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (12x7x2)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (12x7x3)	Engineering & Resource Recovery	Per Trailer	Free	Free		
Vehicle/Trailer (12x7x4)	Engineering & Resource Recovery	Per Trailer	Free	Free		
<b>Tyres</b>						
Car	Engineering & Resource Recovery	Per Tyre	\$ 9.20	\$ 9.50	\$ 0.30	3.3%
Car tyre with rim attached	Engineering & Resource Recovery	Per Tyre	\$ 13.50	\$ 14.50	\$ 1.00	7.4%
Light Truck	Engineering & Resource Recovery	Per Tyre	\$ 23.50	\$ 25.00	\$ 1.50	6.4%
Truck	Engineering & Resource Recovery	Per Tyre	\$ 41.70	\$ 45.00	\$ 3.30	7.9%
Tractor	Engineering & Resource Recovery	Per Tyre	\$ 221.00	\$ 230.00	\$ 9.00	4.1%
<b>eWaste</b>						
e-Waste - Computers/laptops	Engineering & Resource Recovery	Per Item	Free	Free		
e-Waste - TV/dvd	Engineering & Resource Recovery	Per Item	Free	Free		
e-Waste - Refrigerators	Engineering & Resource Recovery	Per Item	Free	Free		
e-Waste - others	Engineering & Resource Recovery	Per Item	Free	Free		
e-waste Non-residents - Other small	Engineering & Resource Recovery	Per Item	\$ 2.00	\$ 2.00	\$ -	0.0%
e-waste Non-residents - Other large	Engineering & Resource Recovery	Per Item	\$ 3.00	\$ 3.00	\$ -	0.0%
e-waste Non-residents - refrigerators	Engineering & Resource Recovery	Per Item	\$ 5.00	\$ 5.00	\$ -	0.0%
<b>Mulch Sales</b>						
Delivered within Macedon Ranges Shire 6m3 loads	Engineering & Resource Recovery	Per Load 6m3	\$ 130.00	\$ 130.00	\$ -	0.0%
Delivered within Macedon Ranges Shire 10m3 loads	Engineering & Resource Recovery	Per Load 10m3	\$ 180.00	\$ 180.00	\$ -	0.0%
Per Cubic metre loaded by Council	Engineering & Resource Recovery	Per Cubic Metre	\$ 30.00	\$ 30.00	\$ -	0.0%
Self service - per trailer load	Engineering & Resource Recovery	Per Trailer	Free	Free		
<b>Gravel Pit Operations</b>						
Crushed per tonne (external)	Engineering & Resource Recovery	Per Tonne	\$ 23.50	\$ 25.40	\$ 1.90	8.1%
Crushed per tonne (internal)	Engineering & Resource Recovery	Per Tonne	\$ 12.30	\$ 13.30	\$ 1.00	8.1%
Uncrushed per tonne (external)	Engineering & Resource Recovery	Per Tonne	\$ 15.00	\$ 16.20	\$ 1.20	8.0%
Uncrushed per tonne (Internal)	Engineering & Resource Recovery	Per Tonne	\$ 8.00	\$ 8.60	\$ 0.60	7.5%
Clay Fill per tonne	Engineering & Resource Recovery	Per Tonne	\$ 3.20	\$ 3.50	\$ 0.30	9.4%

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
<b>Community Buses</b>						
Non Community Group Booking per day	Facilities & Operations	Per Day	\$ 57.40	\$ 62.00	\$ 4.60	8.0%
Non Community Group km rate	Facilities & Operations	Per km	\$ 1.40	\$ 1.50	\$ 0.10	7.1%
Non Community Group E-Tag	Facilities & Operations	Per E tag	\$ 16.40	\$ 17.70	\$ 1.30	7.9%
Community Group Booking	Facilities & Operations	Per Day	\$ 20.30	\$ 21.90	\$ 1.60	7.9%
Community Group km rate	Facilities & Operations	Per km	\$ 1.30	\$ 1.40	\$ 0.10	7.7%
Community Group E-Tag	Facilities & Operations	Per E Tag	\$ 16.00	\$ 17.30	\$ 1.30	8.1%
Internal Group Booking Fee	Facilities & Operations	Per Booking	\$ 17.60	\$ 19.00	\$ 1.40	8.0%
Internal Group Km rate	Facilities & Operations	Per km	\$ 1.20	\$ 1.30	\$ 0.10	8.3%
Bond Social Functions	Facilities & Operations	Per Function	\$ 350.00	\$ 350.00	\$ -	0.0%
<b>Saleyards</b>						
Lambs/Sheep - per head	Facilities & Operations	Per Head	\$ 1.40	\$ 1.50	\$ 0.10	7.1%
Store Sheep - per head	Facilities & Operations	Per Head	\$ 1.00	\$ 1.10	\$ 0.10	10.0%
Goats - per head	Facilities & Operations	Per Head	\$ 3.10	\$ 3.30	\$ 0.20	6.5%
Fat Cattle - per head	Facilities & Operations	Per Head	\$ 13.30	\$ 14.40	\$ 1.10	8.3%
Cow/calf - per head	Facilities & Operations	Per Head	\$ 15.30	\$ 16.50	\$ 1.20	7.8%
Bulls - per head	Facilities & Operations	Per Head	\$ 18.50	\$ 20.00	\$ 1.50	8.1%
B/Calf - per head	Facilities & Operations	Per Head	\$ 4.60	\$ 5.00	\$ 0.40	8.7%
Store Cattle - per head	Facilities & Operations	Per Head	\$ 13.30	\$ 14.40	\$ 1.10	8.3%
Truck wash Fees per minute	Facilities & Operations	Per Minute	\$ 1.55	\$ 1.66	\$ 0.11	7.1%
Horses - per head	Facilities & Operations	Per Head	\$ 40.50	\$ 43.70	\$ 3.20	7.9%
Agents fees cattle	Facilities & Operations	Per Sale	0.62%	0.62%	0.00%	0.0%
Agents fees sheep and goats	Facilities & Operations	Per Sale	0.62%	0.62%	0.00%	0.0%
Agent fees horses	Facilities & Operations	Per Sale	0.62%	0.62%	0.00%	0.0%
NLIS Buyer Fee - Cattle	Facilities & Operations	Per Sale	\$ 3.10	\$ 3.30	\$ 0.20	6.5%
NLIS Tag Fee - Cattle	Facilities & Operations	Per Sale	\$ 28.80	\$ 31.10	\$ 2.30	8.0%
NLIS Buyer Fee - Sheep	Facilities & Operations	Per Sale	\$ 1.10	\$ 1.20	\$ 0.10	9.1%
NLIS Tag Fee - Sheep	Facilities & Operations	Per Sale	\$ 5.50	\$ 5.90	\$ 0.40	7.3%
Saddlery - per sale event	Facilities & Operations	Per Sale Event	\$ 461.00	\$ 498.00	\$ 37.00	8.0%
Private Weighing of cattle	Facilities & Operations	Per Head	\$ 5.80	\$ 6.30	\$ 0.50	8.6%
Private use of saleyards	Facilities & Operations	Per Hour	\$70.00/hour	\$70.00/hour		
Standpipe fees per kilolitre (1,000 litres)	Facilities & Operations	Per Mega Litre	\$ 4.10	\$ 4.40	\$ 0.30	7.3%
Yard usage for livestock on consignment - per head	Facilities & Operations	Per Head	\$ 2.20	\$ 2.40	\$ 0.20	9.1%
<b>Health</b>						
Public Health & Wellbeing Act Registration - New Business	Safer Communities	Per Application	\$ 288.00	\$ 380.00	\$ 92.00	31.9%
Public Health & Wellbeing Act Premises Renewal of Registrations	Safer Communities	Per Registration	\$ 208.00	\$ 260.00	\$ 52.00	25.0%
Public Health & Wellbeing Act Premises Registrations - Late fee after 31 December	Safer Communities	Per Registration	\$ 114.00	\$ 125.00	\$ 11.00	9.6%
Public Health & Wellbeing Act Premises Transfer fee	Safer Communities	Per Application	\$ 104.00	\$ 260.00	\$ 156.00	150.0%
Septic Tank - New Application	Safer Communities	Per Application	\$ 734.60	\$ 734.60	\$ -	0.0%
Septic Tank - Alteration to existing	Safer Communities	Per Permit	\$ 734.60	\$ 734.60	\$ -	0.0%
Septic Tank - Amend permit	Safer Communities	Per Permit	\$ 149.00	\$ 161.00	\$ 12.00	8.1%
Septic Tank - minor alterations	Safer Communities	Per Permit	\$ 559.90	\$ 559.90	\$ -	0.0%
Septic Tank - Search Fee	Safer Communities	Per Search	\$ 142.00	\$ 153.00	\$ 11.00	7.7%
Septic Tank - Fees for inspection	Safer Communities	Per Inspection	\$ 184.00	\$ 199.00	\$ 15.00	8.2%
Food Act Premises Renewal Fees Class 1	Safer Communities	Per Registration	\$ 505.00	\$ 550.00	\$ 45.00	8.9%
Food Act Premises Registration- New Bus Class 1	Safer Communities	Per Application	\$ 665.00	\$ 720.00	\$ 55.00	8.3%
Food Act Premises Renewal Fees Class 1 - Late Fee after 31 December	Safer Communities	Per Registration	\$ 114.00	\$ 123.00	\$ 9.00	7.9%
Food Act Premises Renewal Fees Class 2	Safer Communities	Per Registration	\$ 506.00	\$ 550.00	\$ 44.00	8.7%
Food Act Premises Registration - New Business Class 2	Safer Communities	Per Registration	\$ 665.00	\$ 720.00	\$ 55.00	8.3%
Food Act Premises Renewal Fees Class 2 - late fee after 31 December	Safer Communities	Per Registration	\$ 114.00	\$ 123.00	\$ 9.00	7.9%
Food Act Premises Renewal Fees Class 3a	Safer Communities	Per Registration	\$ 379.00	\$ 410.00	\$ 31.00	8.2%
Food Act Premises Registration - New Business Class 3a	Safer Communities	Per Registration	\$ 539.00	\$ 585.00	\$ 46.00	8.5%
Food Act Premises Renewal Fees Class 2 - late fee after 31 December	Safer Communities	Per Registration	\$ 114.00	\$ 123.00	\$ 9.00	7.9%
Food Act Premises Renewal Fees Class 3	Safer Communities	Per Registration	\$ 252.00	\$ 320.00	\$ 68.00	27.0%
Food Act Premises Registration - New Business Class 3	Safer Communities	Per Application	\$ 413.00	\$ 446.00	\$ 33.00	8.0%
Food Act Premises Renewal Fees Class 3 - Late fee after 31 December	Safer Communities	Per Registration	\$ 114.00	\$ 123.00	\$ 9.00	7.9%
Food Act Seasonal Sporting Club New and Renewal fee Class 2 & 3	Safer Communities	Per Registration	\$ 114.00	\$ 123.00	\$ 9.00	7.9%
Fees for Inspection requested by purchaser/solicitor	Safer Communities	Per Inspection	\$ 230.00	\$ 250.00	\$ 20.00	8.7%
Food Act Street Trader Temporary food premises fees	Safer Communities	Per Application	\$ 114.00	\$ 125.00	\$ 11.00	9.6%
Meningococcal ACWY vaccine	Safer Communities	Per vaccination	\$ 80.00	\$ 87.00	\$ 7.00	8.8%
Meningococcal B vaccine	Safer Communities	Per vaccination	\$ 125.00	\$ 135.00	\$ 10.00	8.0%
Influenza vaccine	Safer Communities	Per vaccination	\$ 13.00	\$ 14.00	\$ 1.00	7.7%
Varicella (Chicken Pox) vaccine	Safer Communities	Per vaccination	\$ 65.00	\$ 70.00	\$ 5.00	7.7%
Diphtheria, Tetanus, Whooping cough vaccine	Safer Communities	Per vaccination	\$ 45.00	\$ 50.00	\$ 5.00	11.1%
<b>Community Safety</b>						
Fire Hazard re inspection Fee	Safer Communities	Per Inspection	\$ 193.00	\$ 208.00	\$ 15.00	7.8%
Domestic Animal Business re inspection fee (1st compliance re-check)	Safer Communities	Per Inspection	\$ 275.00	\$ 297.00	\$ 22.00	8.0%
Domestic Animal Business re inspection fee (non-compliance re-inspection fee 2nd and subsequent re-inspections - per visit fee)	Safer Communities	Per Inspection	\$ 536.00	\$ 579.00	\$ 43.00	8.0%
After-hours Officer attendance fee	Safer Communities	Per Attendance	\$ 85.00	\$ 92.00	\$ 7.00	8.2%
Additional officer attendance fee	Safer Communities	Per Attendance	\$ 85.00	\$ 92.00	\$ 7.00	8.2%
Cat Cage Hire Fees (per weekly hire)	Safer Communities	Per Week	\$ 11.00	\$ 15.00	\$ 4.00	36.4%
Cat Cage on property set up fee (per Officer site visit - additional to cage hire fee)	Safer Communities	Per Cage	\$ 15.00	\$ 20.00	\$ 5.00	33.3%
Replacement Tag and transfer from other Council areas	Safer Communities	Per Tag	\$ 8.50	\$ 9.00	\$ 0.50	5.9%
Cat Registrations - (complete) Full	Safer Communities	Per animal	\$ 137.00	\$ 148.00	\$ 11.00	8.0%
Cat Registrations - (complete) Concession	Safer Communities	Per animal	\$ 68.50	\$ 74.00	\$ 5.50	8.0%
Cat Registrations - (desexed/microchip/etc)	Safer Communities	Per animal	\$ 45.00	\$ 49.00	\$ 4.00	8.9%
Cat Registrations - (desexed/microchip/etc) Concession	Safer Communities	Per animal	\$ 22.50	\$ 24.50	\$ 2.00	8.9%
Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation)	Safer Communities	Per animal	\$ 45.00	\$ 49.00	\$ 4.00	8.9%
Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation) - Concession	Safer Communities	Per animal	\$ 22.50	\$ 24.50	\$ 2.00	8.9%



## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Cat Registration - Initial registration for desexed cat (inc. adoptions) Waiver applied to first registration year only	Safer Communities	Per animal	Free	Free		
Cat Registration - New (initial) registration between 1 Jan to 9 April (except cats kept for breeding at DAB)	Safer Communities	Per animal	50% of full year	50% of full year		
Cat Registration - Fostered by registered foster carer (1st 12 months)	Safer Communities	Per animal	\$ 5.00	\$ 6.00	\$ 1.00	20.0%
Dog Registrations - (complete) Full	Safer Communities	Per animal	\$ 157.00	\$ 198.00	\$ 41.00	26.1%
Dog Registrations - (complete) Pensioner	Safer Communities	Per animal	\$ 78.50	\$ 99.00	\$ 20.50	26.1%
Dog Registrations - (desexed/micro chipped/etc) Full	Safer Communities	Per animal	\$ 52.00	\$ 57.00	\$ 5.00	9.6%
Dog Registrations - (desexed/micro chipped/etc) Concession	Safer Communities	Per animal	\$ 26.00	\$ 28.50	\$ 2.50	9.6%
Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training)	Safer Communities	Per animal	\$ 52.00	\$ 66.00	\$ 14.00	26.9%
Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training) - Concession	Safer Communities	Per animal	\$ 26.00	\$ 33.00	\$ 7.00	26.9%
Dog Registration - Farm Working Dog	Safer Communities	Per animal	\$ 52.00	\$ 66.00	\$ 14.00	26.9%
Dog Registration - Farm Working Dog Concession	Safer Communities	Per animal	\$ 26.00	\$ 33.00	\$ 7.00	26.9%
Dog Registration - Assistance Dogs (Guide, Hearing) and Government Authority exemptions	Safer Communities	Per animal	FREE	FREE		
Dog Registration - Initial registration for desexed adopted dog from registered shelter	Safer Communities	Per animal	\$ 17.40	\$ 19.00	\$ 1.60	9.2%
Discount applied to first registration year only						
Dog Registration - New (initial) registration between 1 Jan to 9 April (Excludes Dangerous, Menacing, Restricted Breed, Guard Dogs, and dogs kept for breeding at DAB )	Safer Communities	Per animal	50% of full year	50% of full year		
Dog Registration - Fostered by registered foster carer (1st 12 months)	Safer Communities	Per animal	\$ 6.00	\$ 7.00	\$ 1.00	16.7%
Animal Registration Renewal - Late fee	Safer Communities	Per animal	\$ 11.00	\$ 12.00	\$ 1.00	9.1%
Impound Release Fee (from Council) - Dogs/Cats	Safer Communities	Per animal	\$ 85.00	\$ 100.00	\$ 15.00	17.6%
Pound reclaim fee (from contractor) - dogs	Safer Communities	Per animal	\$ 368.00	\$ 450.00	\$ 82.00	22.3%
Pound reclaim fee (from contractor) - cats and small domestic pets (eg. rabbits, guinea pigs, ferrets, chickens, etc.)	Safer Communities	Per animal	\$ 210.00	\$ 250.00	\$ 40.00	19.0%
Impound Release Fees - subsequent daily care fee normal impounds - Dogs/Cats/Small Animals	Safer Communities	Per animal	\$ 11.80	\$ 15.00	\$ 3.20	27.1%
Impound Release Fee (from Council) - Dogs/Cats - subsequent impoundment within 6 months of initial impoundment	Safer Communities	Per animal	\$ 170.00	\$ 200.00	\$ 30.00	17.6%
Seized dog daily care fee (investigation/case holds)	Safer Communities	Per Day	\$ 50.00	At cost		
Seized cat/small domestic pets daily care fee (investigation/case holds)	Safer Communities	Per Day	\$ 38.00	At cost		
Emergency welfare boarding	Safer Communities	Per Day	At cost	At cost		
Pound contractor - registration admin processing fee (added to price of registration)	Safer Communities	Per animal	\$ 21.50	\$ 25.75	\$ 4.25	19.8%
Microchipping Fee - Impounded Animals	Safer Communities	Per animal	\$ 70.00	\$ 76.00	\$ 6.00	8.6%
Veterinary care costs for impounded / seized animals	Safer Communities	Per animal	At cost	At cost		
Dog Registration Declared Dangerous	Safer Communities	Per animal	\$ 500.00	\$ 550.00	\$ 50.00	10.0%
Dog Registration Declared Menacing	Safer Communities	Per animal	\$ 500.00	\$ 450.00	\$ 50.00	-10.0%
Dog Registration Restricted Breed	Safer Communities	Per animal	\$ 500.00	\$ 450.00	\$ 50.00	-10.0%
Dog Registration - Declared Dog Concession (applies to Restricted Breed and Menacing only)	Safer Communities	Per animal	\$ 256.00	\$ 225.00	\$ 31.00	-12.1%
Dog Registration - Guard dog /protection trained dog	Safer Communities	Per animal	\$ 156.00	\$ 198.00	\$ 42.00	26.9%
Local Law Busking Fee (over 18yrs age)	Safer Communities	Per Permit	\$ 34.70	\$ 38.00	\$ 3.30	9.5%
Local Laws Fees - General Permit	Safer Communities	Per Permit	\$ 162.00	\$ 175.00	\$ 13.00	8.0%
Local Laws Fees - Shipping container / temporary storage container permit - application processing fee	Safer Communities	Per Container	New	\$ 175.00		New
Local Laws Fees - General Permit (charitable / not-for-profit one per annum)	Safer Communities	Per Permit	FREE	50% full fee rate		
Local Laws Fees - Permit to burn	Safer Communities	Per Permit	FREE	FREE		
Local Laws Fees - Additional Animal Permit (up to 5 total)	Safer Communities	Per Permit	\$ 104.00	\$ 112.00	\$ 8.00	7.7%
Local Laws Fees - Additional Animal Permit (up to 5 total) - concession rate	Safer Communities	Per Permit	\$ 52.00	\$ 56.00	\$ 4.00	7.7%
Local Laws Fees - Additional Animal Permit (6 or more total domestic pet keeping)	Safer Communities	Per Permit	\$ 205.00	\$ 221.00	\$ 16.00	7.8%
Local Laws Fees - Keeping of Animal Permit - Livestock	Safer Communities	Per Permit	\$ 104.00	\$ 112.00	\$ 8.00	7.7%
Local Laws Fees - Keeping of Animal Permit - Livestock - concession rate	Safer Communities	Per Permit	\$ 52.00	\$ 56.00	\$ 4.00	7.7%
Local Law Permit - Outdoor Dining 1-4 tables and seats	Safer Communities	Per Permit	\$ 171.00	\$ 185.00	\$ 14.00	8.2%
Local Law Permit - Outdoor Dining 5-8 tables and seats	Safer Communities	Per Permit	\$ 256.00	\$ 276.00	\$ 20.00	7.8%
Local Law Permit - Outdoor Dining 9+ tables and seats	Safer Communities	Per Permit	\$ 356.00	\$ 384.00	\$ 28.00	7.9%
Local Law Permit - Ancillary furniture (eg. umbrellas, heaters, screens, plants) annual price per business	Safer Communities	Per Permit	\$ 58.00	\$ 63.00	\$ 5.00	8.6%
Local Law Permit - Goods for display 1-4 items (eg. display tables, shelves, clothes racks, etc.)	Safer Communities	Per Permit	\$ 91.00	\$ 98.00	\$ 7.00	7.7%
Local Law Permit - Goods for display 5-8 items (eg. display tables, shelves, clothes racks, etc.)	Safer Communities	Per Permit	\$ 136.00	\$ 147.00	\$ 11.00	8.1%
Local Law Permit - Goods for display 9+ items (eg. display tables, shelves, clothes racks, etc.)	Safer Communities	Per Permit	\$ 182.00	\$ 197.00	\$ 15.00	8.2%
Local Law Permit - Moveable advertising signs / flags - fee per each item (note - maximum 2 signs permitted)	Safer Communities	Per Permit	\$ 45.00	\$ 49.00	\$ 4.00	8.9%
Local Law Permit - Real Estate Signs (annual price per franchise)	Safer Communities	Per Permit	\$ 209.00	\$ 226.00	\$ 17.00	8.1%
Mobile Trading - Ice cream vans (roaming)	Safer Communities	Per Permit	New	\$ 250.00		New
Mobile Trading - sausage sizzle / bake sale (not-for-profit)	Safer Communities	Per Permit	New	\$ 50.00		New
Mobile Trading - Set location up to one week	Safer Communities	Per Permit	New	\$ 600.00		New
Mobile Trading - Set location up to 3 months	Safer Communities	Per Permit	New	\$ 3,000.00		New
Skip Bin Permit (domestic use 4m3 size and under)	Safer Communities	Per Permit	\$ 91.00	\$ 98.00	\$ 7.00	7.7%
Bull/Stallion Impound Release Fee (per head)(excludes transport costs)	Safer Communities	Per Head	\$ 187.00	\$ 202.00	\$ 15.00	8.0%
Other (Large) Livestock Impound Release Fee (per head)(excludes transport)(horses/cattle)	Safer Communities	Per Head	\$ 113.50	\$ 123.00	\$ 9.50	8.4%

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
(Medium) Livestock Impound Release Fee (per head)(excludes transport costs)(sheep/goat/alpaca/pig)	Safer Communities	Per Head	\$ 55.00	\$ 59.00	\$ 4.00	7.3%
Small animal Impound Council Release Fee (per head) (rabbit/ferret/chicken/pet birds, etc.)	Safer Communities	Per Head	\$ 28.00	\$ 30.00	\$ 2.00	7.1%
Livestock Management and Care Fee - Up to 5 head of stock daily care fee	Safer Communities	Per Day	\$ 56.00	\$ 61.00	\$ 5.00	8.9%
Livestock Management and Care Fee - Per additional head per day for more than 5 head of impounded stock	Safer Communities	Per Day	\$ 15.00	\$ 17.00	\$ 2.00	13.3%
Livestock transport fee	Safer Communities	Per Trip	At cost	At cost		
Owner surrender of Dog or Cat to Council (S.33A)	Safer Communities	Per Animal	\$ 84.80	\$ 92.00	\$ 7.20	8.5%
Owner surrender of Dog or Cat to Council (S.33A) - not desexed and currently vaccinated	Safer Communities	Per Animal or Litter	New \$	140.00		New
Owner surrender of animal type other than cat or dog	Safer Communities	Per Animal	Same as impound	Same as impound		
General Items Impound Fee (excludes all transport costs)	Safer Communities	Per Vehicle	\$ 89.00	\$ 96.00	\$ 7.00	7.9%
Vehicle Impound Release Fee (excludes transport and storage costs)	Safer Communities	Per Vehicle	\$ 220.00	\$ 238.00	\$ 18.00	8.2%
Vehicle Impound Daily Fee	Safer Communities	Per Vehicle	\$ 22.00	\$ 24.00	\$ 2.00	9.1%
Vehicle impound transport costs (includes recovery/carrriage/towing)	Safer Communities	Per Vehicle	At cost	At cost		
Local Law Permit / Domestic Animal Business Registration - late renewal fee (30+ days overdue)	Safer Communities	Per Registration	\$ 26.60	\$ 29.00	\$ 2.40	9.0%
Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (1 type)	Safer Communities	Per Registration	\$ 313.00	\$ 338.00	\$ 25.00	8.0%
Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (add-on DAB types - fee per each additional business type)	Safer Communities	Per Registration	\$ 55.00	\$ 60.00	\$ 5.00	9.1%
Domestic Animal Business Registration - Breeding - up to 5 fertile female dogs / cats	Safer Communities	Per Registration	\$ 276.00	\$ 298.00	\$ 22.00	8.0%
Domestic Animal Business Registration - Breeding - 6 to 10 fertile female dogs / cats	Safer Communities	Per Registration	\$ 387.00	\$ 418.00	\$ 31.00	8.0%
Domestic Animal Business Registration - Breeding - 11 to 50 fertile female dogs / cats	Safer Communities	Per Registration	\$ 823.00	\$ 889.00	\$ 66.00	8.0%
Domestic Animal Business Registration - Breeding - over 50 fertile female dogs / cats	Safer Communities	Per Registration	\$ 1,098.00	\$ 1,186.00	\$ 88.00	8.0%
Foster Carer Registration	Safer Communities	Per Registration	FREE	FREE		
The Statutory charges administered by Local Laws listed are the regularly charged charges and fines. For a full list of Statutory fees and fines please see Department of Justice website for calculated penalties. Where there is a \$ range for a penalty Council charges the highest amount. Penalty fee units can be accessed at <a href="http://www.dtf.vic.gov.au/financial-management/indexation-fees-and-penalties">www.dtf.vic.gov.au/financial-management/indexation-fees-and-penalties</a> .						

### Family & Children's Services - fees effective for period January 2024 to December 2024

4 year old Kindergarten 15 hours (billed in three instalments)	Children Youth & Family Services	Per Child	\$ 1,740.00	\$ -	-\$ 1,740.00	-100.0%
4 year old kindergartens 15 hours - twins (billed in three instalments)	Children Youth & Family Services	Twins	\$ 2,610.00	\$ -	-\$ 2,610.00	-100.0%
3 Year old Kindergarten - 5 Hours 2023 (billed per term)	Children Youth & Family Services	Per Child	\$ 580.00	\$ -	-\$ 580.00	-100.0%
3 Year old Kindergarten - 5 Hours 2023 - twins (billed per term)	Children Youth & Family Services	Twins	\$ 870.00	\$ -	-\$ 870.00	-100.0%
3 Year old Kindergarten - 7.5 Hours 2023 (billed per term)	Children Youth & Family Services	Per Child	\$ 870.00	\$ -	-\$ 870.00	-100.0%
3 Year old Kindergarten - 7.5 Hours 2023 - Twins (billed per term)	Children Youth & Family Services	Twins	\$ 1,305.00	\$ -	-\$ 1,305.00	-100.0%
Kindergarten Fee -Card account processing fee per transaction	Children Youth & Family Services	Per transaction	\$ 0.33	\$ 0.33		
Kindergarten Fee - Visa/MastaCard processing fee per transaction	Children Youth & Family Services	Per transaction	\$ 0.02	\$ 1.98%		
Kindergarten Fee - Bank Account processing fee per transaction	Children Youth & Family Services	Per transaction	\$ 0.80	\$ 0.80		
Preschool enrolment application fee - non-refundable	Children Youth & Family Services	Per Child	\$ 42.00	\$ 42.00	\$ -	0.0%
Preschool enrolment application fee - non-refundable - health care holders	Children Youth & Family Services	Per Child	Free	Free		
Manna Gum single room hire - hour	Children Youth & Family Services	Per Hour	\$ 26.70	\$ 28.80	\$ 2.10	7.9%
Manna Gum single room hire - Day	Children Youth & Family Services	Per Day	\$ 151.00	\$ 163.00	\$ 12.00	7.9%
Manna Gum combined room hire - hour	Children Youth & Family Services	Per Hour	\$ 42.80	\$ 46.20	\$ 3.40	7.9%
Manna Gum combined room hire - Day	Children Youth & Family Services	Per Day	\$ 230.00	\$ 248.00	\$ 18.00	7.8%
30% discount for not for profit apply to these room hire rates	Children Youth & Family Services					
Freeza Events	Children Youth & Family Services	Per person	Variable	Variable		
Youth Mental Health First Aid Training - Residents & Schools within the Shire	Children Youth & Family Services	Per person	\$ 30.00	\$ 30.00	\$ -	0.0%
Youth Mental Health First Aid Training - Non-residents	Children Youth & Family Services	Per person	\$ 200.00	\$ 200.00	\$ -	0.0%
Youth Mental Health First Aid Training - Organisations outside the Shire	Children Youth & Family Services	Per person	\$ 250.00	\$ 270.00	\$ 20.00	8.0%

### Cultural Development equipment fees for hall hire-in and community events

See General Meeting Rooms & Halls Section for these types of facilities at this centre.

#### Kyneton Town Hall

Hire for first 5 hours (Commercial) - includes 2 X Tech and 3 x Front of House staff	Community Strengthening	Per 1/2 day	\$ 1,500.00	\$ 2,150.00	\$ 650.00	43.3%
Additional hour hire (Commercial)	Community Strengthening	Per hour	\$ 120.00	\$ 130.00	\$ 10.00	8.3%
Seating Bank Configuration Change (Commercial)	Community Strengthening	Per Event	New	\$ 650.00		New
Hourly Rehearsal Large Groups (above 50 occupants or outside of office hours) Not For Profit	Community Strengthening	Per Hour	\$ 145.00	\$ 157.00	\$ 12.00	8.3%
Hourly Rehearsal Small Groups (less than 50 occupants, Office hours only) min 4 hours Not For Profit	Community Strengthening	Per Hour	\$ 112.00	\$ 121.00	\$ 9.00	8.0%
Richardson Room Not For Profit (In addition to hiring the Kyneton Town Hall)	Community Strengthening	Per Hour	\$ 87.00	\$ 94.00	\$ 7.00	8.0%
Balcony Not For Profit (When Hiring the Kyneton Town Hall)	Community Strengthening	Per Hour	\$ 87.00	\$ 94.00	\$ 7.00	8.0%
Kitchen Facilities Hire Not For Profit (When Hiring the Kyneton Town Hall)	Community Strengthening	Per Hour	\$ 168.00	\$ 181.00	\$ 13.00	7.7%
Dressing Rooms Not For Profit - per Room (When Hiring the Kyneton Town Hall)	Community Strengthening	Per Room	\$ 41.00	\$ 44.30	\$ 3.30	8.0%
Kitchen Facilities Hire	Community Strengthening	Per Day	\$ 380.00	\$ 410.00	\$ 30.00	7.9%
Technician per hour	Community Strengthening	Per Hour	\$ 63.00	\$ 68.00	\$ 5.00	7.9%
Usher per hour	Community Strengthening	Per Hour	\$ 63.00	\$ 68.00	\$ 5.00	7.9%
Piano Hire and Tune	Community Strengthening	Per Hire	New	\$ 375.00		New
Additional Foldback wedge (QSC k 10) Performance	Community Strengthening	Per Hire	New	\$ 22.00		New
DMX Splitter	Community Strengthening	Per Hire	New	\$ 16.50		New
Venue Pre Rig (3 hours min)	Community Strengthening	Per Hour	New	\$ 100.00		New
Recording - Venue Hardware Package	Community Strengthening	Per Event	New	\$ 100.00		New
Tape - Gaffa	Community Strengthening	Per Roll	New	\$ 22.00		New
Hazers	Community Strengthening		New	\$ 22.00		New
Colour Gels	Community Strengthening	Per Roll	New	\$ 22.00		New

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
<b>Ticketing fees and charges</b>						
<b>Commercial rate</b>						
Ticketing / booking fee	Community Strengthening	Per Ticket	\$2.70 per ticket sold	\$2.70 per ticket sold		
Ticketing / booking fee - per complimentary ticket (max 10)	Community Strengthening	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Administration fee	Community Strengthening	Per Ticket	3.5% of gross total ticket sales	3.5% of gross total ticket sales		
Postage fee (optional)	Community Strengthening	Per Ticket	\$3 per transaction	\$3 per transaction		
<b>Not for Profit / Community rate</b>						
Ticketing / booking fee	Community Strengthening	Per Ticket	\$2 per ticket sold	\$2 per ticket sold		
Ticketing / booking fee - per complimentary ticket (max 10)	Community Strengthening	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Administration fee	Community Strengthening	Per Ticket	3.5% of gross total ticket sales	3.5% of gross total ticket sales		
Postage fee (optional)	Community Strengthening	Per Ticket	\$3 per transaction	\$3 per transaction		
<b>Internal rate – Community event - priced ticket</b>						
Ticketing / booking fee	Community Strengthening	Per Ticket	\$2 per ticket sold	\$2 per ticket sold		
Ticketing / booking fee -per complimentary ticket (max 10)	Community Strengthening	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
<b>Internal rate – Community event - Zero priced ticket</b>						
Ticketing / booking fee	Community Strengthening	Per Ticket	\$1 per ticket sold	\$1 per ticket sold		
Ticketing / booking fee - per complimentary ticket (max 10)	Community Strengthening	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
<b>Internal rate – Commercial - priced ticket</b>						
Ticketing / booking fee	Community Strengthening	Per Ticket	\$2.70 per ticket sold	\$2.70 per ticket sold		
Ticketing / booking fee - per complimentary ticket (max 10)	Community Strengthening	Per Ticket	\$ 1.00	\$ 1.00	\$ -	
<b>Technical assistance</b>						
Technician per hour	Community Strengthening	Per Hour	\$ 73.10	\$ 78.90	\$ 5.80	7.9%
<b>Red Brick Building</b>						
Hourly Rate (Commercial)	Community Strengthening	Per Hour	\$ 31.00	\$ 33.50	\$ 2.50	8.1%
Daily Rate (Commercial)	Community Strengthening	Per Day	\$ 170.00	\$ 184.00	\$ 14.00	8.2%
Weekly Rate (Commercial)	Community Strengthening	Per Week	New	\$ 660.00	New	New
<b>Bluestone Theatre</b>						
Weekly Rate - Rehearsals only	Community Strengthening	Per Week	New	\$ 660.00	New	New
Weekly Rate - Rehearsals plus performance on one day	Community Strengthening	Per Week	New	\$ 945.00	New	New
Daily Rate - Rehearsals / Set up (Commercial)	Community Strengthening	Per Day	\$ 245.00	\$ 265.00	\$ 20.00	8.2%
Performance (Commercial)	Community Strengthening	Per Day	\$ 282.00	\$ 305.00	\$ 23.00	8.2%
Stage Only - set storage (Commercial)	Community Strengthening	Per Day	\$ 115.00	\$ 124.00	\$ 9.00	7.8%
Auditorium Only (Commercial)	Community Strengthening	Per Day	\$ 170.00	\$ 184.00	\$ 14.00	8.2%
Hourly (Workshops only, No audience)	Community Strengthening	Per Hour	\$ 30.00	\$ 32.40	\$ 2.40	8.0%
Blue Stone Theatre remove / reinstate seating bank	Community Strengthening	Per removal	\$ 340.00	\$ 367.00	\$ 27.00	7.9%
<b>Museum</b>						
Adults	Community Strengthening	Per person	\$ 5.00	\$ 5.00	\$ -	0.0%
Pension/Student (Under 5 years free)	Community Strengthening	Per person	\$ 3.00	\$ 3.00	\$ -	0.0%
Education/Schools program per student	Community Strengthening	Per Student	\$ 2.50	\$ 2.50	\$ -	0.0%
Family	Community Strengthening	Per Family	\$ 10.00	\$ 10.00	\$ -	0.0%
Group Booking with activities (per person)	Community Strengthening	Per Person	\$ 5.00	\$ 5.00	\$ -	0.0%
<b>Kyneton Mechanics Institute Theatre</b>						
Kyneton Mechanics Institute THEATRE commercial EVENT rate	Community Strengthening	Per Event	\$ 315.00	\$ 340.00	\$ 25.00	7.9%
Kyneton Mechanics Institute THEATRE Not For Profit EVENT rate	Community Strengthening	Per Event	\$ 220.00	\$ 238.00	\$ 18.00	8.2%
Event Bond	Community Strengthening	Per Event	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
<b>Kyneton Mechanics Institute Small Meeting Rooms</b>						
Kyneton Mechanics Small Meeting Room / Studio per Hour	Community Strengthening	Per Hour	\$ 22.00	\$ 23.80	\$ 1.80	8.2%
<b>Kyneton Mechanics Institute - Daily Room/Hall Charges</b>						
<b>Small Meeting Rooms</b>						
Kyneton Mechanics Small Meeting Room / Studio per day	Community Strengthening	Per Day	\$ 156.00	\$ 168.00	\$ 12.00	7.7%
<b>Large Meeting Rooms</b>						
Kyneton Mechanics Large Meeting Room / Studio per hour	Community Strengthening	Per Hour	New	\$ 35.00	New	
Kyneton Mechanics Large Meeting Room / Studio per day	Community Strengthening	Per Day	\$ 178.00	\$ 192.00	\$ 14.00	7.9%
Event Trailer Including Delivery and Pick Up (Office Hours Only / Max travel distance 40 km each way)	Community Strengthening	Per Hire	\$ 660.00	\$ 713.00	\$ 53.00	8.0%

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
<b>No Discount</b>						
Profit making organisations or those that have the capacity to pay.						
• Commercial Enterprise						
• Private Functions						
• Political Parties						
• Activities that give political advantage to a registered political party.						
• Activities that give commercial advantage to a specific business or businesses.						
• Activities that fall within the financial responsibility of another level of government.						
<b>50% Discount</b> NFP Organisations and start-up small businesses who make a tangible contribution to the community and the regions cultural vibrancy.						
• Community groups						
• NFP organisations						
• Sporting clubs						
• Local Schools						
• Arts based businesses						
• Non-Government community service organisations						
<b>70% Discount</b> • Events and activities in which MRSC are a formal strategic partner.						
• Events and activities undertaken as a strategic partnership with MRSC that support specific objectives within adopted Council. strategies and plans						
* Note that Council provides meeting rooms to local community groups for 12 free meeting per year						
<b>100% Discount</b> Where Council directly supports local groups to provide events and activities in line with the Council strategies or emergency services.						
• Emergency Services						
• Community NFP groups conducting meetings (up to 12 times per year).						
• Recipients of In-Kind event support through the MRSC Events and Festivals funding program.						
• Community groups providing an agreed return service to Council.						
• In addition to the above groups, application for 100% in-kind venue hire subsidy can be made by formal written submission to the relevant Director.						
* no internal fees for MRSC departments						
<b>Recreation Reserve User Contributions and Fees</b>						
Sporting Club annual user contribution (proportioned across all clubs and groups)	Open Space & Recreation	Per Year	\$ 36,328.00	\$ 39,234.00	\$ 2,906.00	8.0%
Casual Hire of Grounds (per day or part thereof) - Local community group - admission fee charged	Open Space & Recreation	Per Day	\$ 60.00	\$ 65.00	\$ 5.00	8.3%
Casual Hire of Grounds (per day or part thereof) - Local community group - Not for Profit - no admission fee to event	Open Space & Recreation	Per Day	Free	Free		
Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - less than 150 people	Open Space & Recreation	Per Day	\$ 430.00	\$ 460.00	\$ 30.00	7.0%
Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - 150 to 599 people	Open Space & Recreation	Per Day	\$ 840.00	\$ 900.00	\$ 60.00	7.1%
Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - more than 600 people	Open Space & Recreation	Per Day	\$ 1,225.00	\$ 1,320.00	\$ 95.00	7.8%
State Sporting Associations (SSA's)/Affiliates and Local Schools - Participation or Promotional Programs that are consistent with their core function (per day or part thereof)	Open Space & Recreation	Per Day	Free	Free		
Charitable organisations - Full profits to a registered charitable organisation - (per day or part thereof)	Open Space & Recreation	Per Day	Free	Free		
Wedding & Life Celebrations/Photography in Council Reserves inc. Botanical Gardens - Residents	Open Space & Recreation	Per Day	\$ 90.00	\$ 100.00	\$ 10.00	11.1%
Wedding & Life Celebration/Photography in Council Reserves inc. Botanical Gardens - Non Residents	Open Space & Recreation	Per Day	\$ 184.00	\$ 200.00	\$ 16.00	8.7%
Casual Hire of Grounds (per day or part thereof) - Non Local Schools	Open Space & Recreation	Per Day	\$ 174.00	\$ 190.00	\$ 16.00	9.2%
<b>Hanging Rock Reserve User Fees</b>						
Admission Car	Economic Development & Visitor Economy	Per Car	\$ 10.00	\$ 10.00	\$ -	0.0%
Admission Coach *	Economic Development & Visitor Economy	Per Coach	\$ 50.00	\$ 50.00	\$ -	0.0%
Admission Minibus *	Economic Development & Visitor Economy	Per Minibus	\$ 20.00	\$ 20.00	\$ -	0.0%
Admission Motorbike	Economic Development & Visitor Economy	Per Motorbike	\$ 5.00	\$ 5.00	\$ -	0.0%
Admission Person not in car or bus	Economic Development & Visitor Economy	Per Person	\$ 5.00	\$ 5.00	\$ -	0.0%
* Local School & Charity Groups - 20% discount						
<b>Hanging Rock Reserve Site Fees Non Commercial</b>						
Car entry fees payable at normal rates in addition to fees listed below (unless otherwise stated).						
Petanche Shelter - booking fee only. Car entries separate.	Economic Development & Visitor Economy	Per Day	\$ 143.00	\$ 154.00	\$ 11.00	7.7%
South West & South East Shelters - booking fee only. Car entries separate.	Economic Development & Visitor Economy	Per Day	\$ 92.00	\$ 100.00	\$ 8.00	8.7%
BBQ's - 2 Plates - booking fee only. Car entries separate.	Economic Development & Visitor Economy	Per BBQ	\$ 92.00	\$ 100.00	\$ 8.00	8.7%
East Paddock Shelter A - booking fee only - day time	Economic Development & Visitor Economy	Per Day	\$ 204.00	\$ 220.00	\$ 16.00	7.8%
East Paddock Shelter A - booking fee including 30 cars - day time	Economic Development & Visitor Economy	Per Day	\$ 504.00	\$ 520.00	\$ 16.00	3.2%
East Paddock Shelter A - booking fee including 15 cars - day time	Economic Development & Visitor Economy	Per Day	\$ 354.00	\$ 370.00	\$ 16.00	4.5%
East Paddock Shelter B - booking fee only - day time	Economic Development & Visitor Economy	Per Day	\$ 122.00	\$ 180.00	\$ 58.00	47.5%
East Paddock Shelter B - booking fee including 30 cars - day time	Economic Development & Visitor Economy	Per Day	\$ 422.00	\$ 480.00	\$ 58.00	13.7%
East Paddock Shelter B - Booking fee including 15 cars - day time	Economic Development & Visitor Economy	Per Day	\$ 272.00	\$ 330.00	\$ 58.00	21.3%
Out of hours charge	Economic Development & Visitor Economy	Per Day	\$ 250.00	\$ 250.00	\$ -	0.0%
Ranger supervision charge	Economic Development & Visitor Economy	Per Hour	\$ 110.00	\$ 119.00	\$ 9.00	8.2%
Cricket Oval (Exclusive Use) - per part or full day	Economic Development & Visitor Economy	Per Day	\$ 256.00	\$ 276.00	\$ 20.00	7.8%
<b>Hanging Rock Reserve Site Fees Commercial</b>						

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Site reservation fee plus normal entry charge (negotiable)	Economic Development & Visitor Economy	Per Site	\$ 368.00	\$ 397.00	\$ 29.00	7.9%
<b>Hanging Rock Reserve</b>						
Annual Pass	Economic Development & Visitor Economy	Per Year	\$ 78.00	\$ 85.00	\$ 7.00	9.0%
1/2 Day Film Crew / Photo Shoot + Bond determined by Management. Fee may be negotiated.	Economic Development & Visitor Economy	Per 1/2 day	\$ 1,022.00	\$ 1,104.00	\$ 82.00	8.0%
Full Day Film Crew / Photo Shoot + Bond determined by Management. Fee may be negotiated.	Economic Development & Visitor Economy	Per Day	\$ 1,697.00	\$ 1,833.00	\$ 136.00	8.0%
Ranger Guided Tours (up to 40 people)	Economic Development & Visitor Economy	Per Coach	\$ 250.00	\$ 250.00	\$ -	0.0%
* School 20% discount on guided tour and vehicle entry						
Nightwalks Adults	Economic Development & Visitor Economy	Per Adult	\$ 25.00	\$ 30.00	\$ 5.00	20.0%
Nightwalks Children (per child)	Economic Development & Visitor Economy	Per Child	\$ 12.00	\$ 15.00	\$ 3.00	25.0%
Nightwalks Family (2 Adults & 2 Children)	Economic Development & Visitor Economy	Per Family	\$ 60.00	\$ 75.00	\$ 15.00	25.0%
Weddings and Life Celebrations	Economic Development & Visitor Economy	Per Service	\$ 850.00	\$ 918.00	\$ 68.00	8.0%
<b>Hanging Rock Film Night</b>						
Per paying Adult	Economic Development & Visitor Economy	Per Adult	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Per paying Child	Economic Development & Visitor Economy	Per Child	\$ 10.00	\$ 10.80	\$ 0.80	8.0%
Family Pass - 2 Adults, 2 Children	Economic Development & Visitor Economy	Per Family	\$ 60.00	\$ 64.80	\$ 4.80	8.0%
<b>Hanging Rock - Other events as they occur</b>						
Subject to negotiation and approval by Director Planning & Environment where over \$2000. Manager under \$2000.	Economic Development & Visitor Economy	Per Event		Subject to negotiation	Subject to negotiation	
<b>Hanging Rock Camp Out at the Rock</b>						
Per paying Adult	Economic Development & Visitor Economy	Per Adult	\$ 25.00	\$ 25.00	\$ -	0.0%
Per paying Child	Economic Development & Visitor Economy	Per Child	\$ 15.00	\$ 15.00	\$ -	0.0%
Per paying Family (2 adults, 2 children)	Economic Development & Visitor Economy	Per Family	\$ 70.00	\$ 70.00	\$ -	0.0%
<b>Gisborne Fitness Centre and Kyneton Sports &amp; Aquatic Centre Gym Fees</b>						
3 Month Membership	Facilities & Operations	Per membership	\$ 301.00	\$ 323.00	\$ 22.00	7.3%
6 Month Membership	Facilities & Operations	Per membership	\$ 455.00	\$ 503.00	\$ 48.00	10.5%
12 Month Membership	Facilities & Operations	Per membership	\$ 777.00	\$ 839.00	\$ 62.00	8.0%
Casual Visit (Includes Gym & Sauna)	Facilities & Operations	Per Visit	\$ 10.00	\$ 10.80	\$ 0.80	8.0%
Casual Visit Gym Concession	Facilities & Operations	Per Visit	\$ 10.00	\$ 10.80	\$ 0.80	8.0%
Casual Visit Gym/Swim	Facilities & Operations	Per Visit	\$ 13.80	\$ 14.90	\$ 1.10	8.0%
Casual Visit Gym/Swim Concession	Facilities & Operations	Per Visit	\$ 12.60	\$ 13.60	\$ 1.00	7.9%
Casual Visit Aerobics	Facilities & Operations	Per Visit	\$ 10.90	\$ 11.80	\$ 0.90	8.3%
Casual Visit Aerobics Concession	Facilities & Operations	Per Visit	\$ 10.90	\$ 11.80	\$ 0.90	8.3%
Casual Circuit 1/2 Hour class	Facilities & Operations	Per Visit	\$ 8.60	\$ 9.30	\$ 0.70	8.1%
Gym Visit 10 Pass Card	Facilities & Operations	Per pass	\$ 90.10	\$ 97.30	\$ 7.20	8.0%
Gym Visit 10 Pass Card Concession	Facilities & Operations	Per pass	\$ 90.10	\$ 97.30	\$ 7.20	8.0%
Teens Hour	Facilities & Operations	Per Hour	\$ 8.60	\$ 9.30	\$ 0.70	8.1%
Teens Hours 10 Pass Card	Facilities & Operations	Per Pass	\$ 77.30	\$ 83.50	\$ 6.20	8.0%
Gym Six Month Membership Direct Debit (per fortnight)	Facilities & Operations	Per Fortnight	\$ 35.80	\$ 32.30	\$ -3.50	-9.8%
Gym Direct Debit Membership 10% Concession	Facilities & Operations	Per Fortnight	\$ 32.30	\$ 29.10	\$ -3.20	-9.9%
Gym Direct Debit Membership 25% Concession	Facilities & Operations	Per Fortnight	\$ 26.80	\$ 24.20	\$ -2.60	-9.7%
Casual Fitness Assessment Fee	Facilities & Operations	Per Assessment	\$ 46.00	\$ 49.70	\$ 3.70	8.0%
Aerobics 10 Pass Card	Facilities & Operations	Per pass	\$ 98.40	\$ 106.30	\$ 7.90	8.0%
Aerobics 10 Pass Card Concession	Facilities & Operations	Per pass	\$ 98.40	\$ 106.30	\$ 7.90	8.0%
Strength Training Casual	Facilities & Operations	Per pass	\$ 8.60	\$ 9.30	\$ 0.70	8.1%
Strength Training 10 Pass Card	Facilities & Operations	Per pass	\$ 77.10	\$ 83.30	\$ 6.20	8.0%
Strength Training 20 Pass Card	Facilities & Operations	Per pass	\$ 137.00	\$ 148.00	\$ 11.00	8.0%
Personal Training 30 min session Member	Facilities & Operations	Per Session	\$ 46.00	\$ 46.00	\$ -	0.0%
Personal Training 45 min session Member	Facilities & Operations	Per Session	\$ 66.40	\$ 66.40	\$ -	0.0%
Personal Training 10 sessions 30 min Member	Facilities & Operations	Per Session	\$ 414.00	\$ 414.00	\$ -	0.0%
Personal Training 10 sessions 45 min Member	Facilities & Operations	Per Session	\$ 598.00	\$ 598.00	\$ -	0.0%
<b>Gisborne Aquatic Centre and Kyneton Sports &amp; Aquatic Centre Pool Fees</b>						
Casual Swim Adult	Facilities & Operations	Per Swim	\$ 7.10	\$ 7.70	\$ 0.60	8.5%
Casual Swim Child	Facilities & Operations	Per Swim	\$ 5.60	\$ 6.00	\$ 0.40	7.1%
Casual Swim Family	Facilities & Operations	Per Swim	\$ 21.30	\$ 23.00	\$ 1.70	8.0%
Casual Swim Full Time Student	Facilities & Operations	Per Swim	\$ 5.60	\$ 6.00	\$ 0.40	7.1%
Casual Swim Pensioner	Facilities & Operations	Per Swim	\$ 5.60	\$ 6.00	\$ 0.40	7.1%
Casual Swim Concession Adult	Facilities & Operations	Per Swim	\$ 5.60	\$ 6.00	\$ 0.40	7.1%
Casual Swim Concession Child	Facilities & Operations	Per Swim	\$ 4.90	\$ 5.30	\$ 0.40	8.2%
Casual Swim 10 Session Adult	Facilities & Operations	Per Pass	\$ 63.50	\$ 68.60	\$ 5.10	8.0%
Casual Swim 10 Session Child	Facilities & Operations	Per Pass	\$ 50.60	\$ 54.60	\$ 4.00	7.9%
Casual Swim 25 Session Adult Swim	Facilities & Operations	Per Pass	\$ 133.00	\$ 144.00	\$ 11.00	8.3%
Casual Swim 25 Session Adult Concession Swim	Facilities & Operations	Per Pass	\$ 106.00	\$ 114.00	\$ 8.00	7.5%
Parent Supervising Toddler U5	Facilities & Operations	Per Adult	\$ 5.60	\$ 6.00	\$ 0.40	7.1%
Learn to Swim School Age	Facilities & Operations	Per Lesson	\$ 17.20	\$ 18.00	\$ 0.80	4.7%
Learn to Swim Pre School Age	Facilities & Operations	Per Lesson	\$ 17.20	\$ 18.00	\$ 0.80	4.7%
Learn to Swim 2nd Child in Lesson	Facilities & Operations	Per Lesson	\$ 16.30	\$ 17.10	\$ 0.80	4.9%
Learn to Swim 3rd Child in Lesson	Facilities & Operations	Per Lesson	\$ 15.50	\$ 16.20	\$ 0.70	4.5%
Coached squad - Advanced/Social (90 min)	Facilities & Operations	Per Lesson		\$ 14.00		New
Coached squad - Development (60 min)	Facilities & Operations			\$ 10.50		New
LTS direct debit	Facilities & Operations	Per fortnight		\$ 36.00		New
LTS direct debit 2nd child	Facilities & Operations	Per fortnight		\$ 34.20		New
LTS direct debit 3rd and any additional child	Facilities & Operations	Per fortnight		\$ 32.40		New
LTS Administration Fee	Facilities & Operations	Re-enrolment	\$ 50.20	\$ 54.20	\$ 4.00	8.0%
Learn to Swim Special Needs	Facilities & Operations	Per Lesson	\$ 24.60	\$ 25.80	\$ 1.20	4.9%
Learn to Swim Private Lesson	Facilities & Operations	Per Lesson	\$ 48.50	\$ 51.00	\$ 2.50	5.2%



## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Learn to Swim Adults	Facilities & Operations	Per Lesson	\$ 21.60	\$ 22.70	\$ 1.10	5.1%
Programs Aqua Exercise	Facilities & Operations	Per Session	\$ 13.90	\$ 15.00	\$ 1.10	7.9%
Programs Aqua Exercise Concession	Facilities & Operations	Per Session	\$ 12.80	\$ 13.80	\$ 1.00	7.8%
Programs Aqua Exercise 10 Pass Card	Facilities & Operations	Per Pass	\$ 125.00	\$ 135.00	\$ 10.00	8.0%
Programs Aqua Exercise Concession 10 Pass Card	Facilities & Operations	Per Pass	\$ 115.00	\$ 124.00	\$ 9.00	7.8%
Programs Aqua Exercise 3 Month Membership	Facilities & Operations	Per Pass	\$ 235.00	\$ 254.00	\$ 19.00	8.1%
Programs Aqua Exercise 12 Month Membership	Facilities & Operations	Per Pass	New	\$ 665.00	New	
Birthday Parties (per child)	Facilities & Operations	Per Child	\$ 18.60	\$ 20.10	\$ 1.50	8.1%
Swim Membership 12 Months Adult	Facilities & Operations	Per Year	\$ 503.00	\$ 543.00	\$ 40.00	8.0%
Swim Membership 6 Months Adult	Facilities & Operations	Per 1/2 year	\$ 304.00	\$ 325.80	\$ 21.80	7.2%
Swim Membership 3 Months Adult	Facilities & Operations	Per 3 months	\$ 193.00	\$ 209.05	\$ 16.05	8.3%
Swim Membership 12 Months Child	Facilities & Operations	Per Year	\$ 365.00	\$ 407.25	\$ 42.25	11.6%
Swim Membership 6 Months Child	Facilities & Operations	Per 1/2 year	\$ 219.00	\$ 244.35	\$ 25.35	11.6%
Swim Membership 3 Months Child	Facilities & Operations	Per 3 months	\$ 145.00	\$ 156.80	\$ 11.80	8.1%
Gym & Swim 12 Months	Facilities & Operations	Per Year	\$ 920.00	\$ 994.00	\$ 74.00	8.0%
Gym & Swim 6 Months	Facilities & Operations	Per 1/2 year	\$ 552.00	\$ 596.40	\$ 44.40	8.0%
Gym & Swim 3 Months	Facilities & Operations	Per 3 months	\$ 358.00	\$ 382.70	\$ 24.70	6.9%
Direct Debit 6 Month Membership Gym and Swim	Facilities & Operations	Per Fortnight	\$ 43.30	\$ 38.25	\$ -5.05	-11.7%
Direct Debit Gym and Swim Membership 10% Concession	Facilities & Operations	Per Fortnight	\$ 38.90	\$ 34.45	\$ -4.45	-11.4%
Direct Debit Gym and Swim Membership 25% Concession	Facilities & Operations	Per Fortnight	\$ 32.50	\$ 28.70	\$ -3.80	-11.7%
Direct Debit Swim Membership	Facilities & Operations	Per Fortnight	\$ 23.90	\$ 20.90	\$ -3.00	-12.6%
Direct Debit Swim Membership 10% Concession	Facilities & Operations	Per Fortnight	\$ 22.00	\$ 18.80	\$ -3.20	-14.5%
Direct Debit Swim Membership 25% Concession	Facilities & Operations	Per Fortnight	\$ 18.40	\$ 15.70	\$ -2.70	-14.7%
Family Membership 12 Months	Facilities & Operations	Per Year	\$ 1,083.00	\$ 1,170.00	\$ 87.00	8.0%
Family Membership 6 Months	Facilities & Operations	Per 1/2 year	\$ 664.00	\$ 702.00	\$ 38.00	5.7%
Family Membership 3 Months	Facilities & Operations	Per 3 months	\$ 421.00	\$ 450.45	\$ 29.45	7.0%
Direct Debit Family Swim Membership	Facilities & Operations	Per Fortnight	\$ 53.80	\$ 45.00	\$ -8.80	-16.4%
Direct Debit Family Swim Membership 10% Concession	Facilities & Operations	Per Fortnight	\$ 48.30	\$ 40.50	\$ -7.80	-16.1%
Direct Debit Family Swim Membership 25% Concession	Facilities & Operations	Per Fortnight	\$ 40.60	\$ 33.75	\$ -6.85	-16.9%
Swimming Lesson Ratio 1:6 per lesson per student	Facilities & Operations	Per Student	\$ 10.20	\$ 11.00	\$ 0.80	7.8%
Swim Lesson Ratio 1:10 per lesson per student	Facilities & Operations	Per Student	\$ 8.90	\$ 9.60	\$ 0.70	7.9%
Full Centre Hire per hour (other group)	Facilities & Operations	Per Hour	\$ 244.00	\$ 264.00	\$ 20.00	8.2%
Full Centre Hire half day (other group)	Facilities & Operations	Per 1/2 year	\$ 745.00	\$ 805.00	\$ 60.00	8.1%
Full Centre Hire per hour (community group)	Facilities & Operations	Per Hour	\$ 183.00	\$ 198.00	\$ 15.00	8.2%
Full Centre Hire half day (community group)	Facilities & Operations	Per 1/2 year	\$ 651.00	\$ 703.00	\$ 52.00	8.0%
25m & teaching pools one hour (other group)	Facilities & Operations	Per Hour	\$ 184.00	\$ 199.00	\$ 15.00	8.2%
25m & teaching pools half day (other group)	Facilities & Operations	Per day	\$ 651.00	\$ 703.00	\$ 52.00	8.0%
25m & teaching pools one hour (school group)	Facilities & Operations	Per Hour	\$ 150.00	\$ 162.00	\$ 12.00	8.0%
25m Carnival Hire per hour	Facilities & Operations	Per Hour	\$ 126.00	\$ 136.00	\$ 10.00	7.9%
25m Carnival Student Entry Fee	Facilities & Operations	Per Student	\$ 2.90	\$ 3.10	\$ 0.20	6.9%
25m & teaching pools half day (school group)	Facilities & Operations	Per Half day	\$ 562.00	\$ 607.00	\$ 45.00	8.0%
25m Pool Lane hire per hour	Facilities & Operations	Per Hour	\$ 61.40	\$ 66.30	\$ 4.90	8.0%
25m Pool Lane hire per hour (Off Peak)	Facilities & Operations	Per Hour	\$ 49.30	\$ 53.20	\$ 3.90	7.9%
LTS Pool per hour	Facilities & Operations	Per Hour	\$ 32.10	\$ 34.70	\$ 2.60	8.1%
WWE Pool per hour	Facilities & Operations	Per Hour	\$ 45.50	\$ 49.10	\$ 3.60	7.9%
Extra staff member per hour	Facilities & Operations	Per Hour	\$ 52.10	\$ 56.30	\$ 4.20	8.1%
Access fobs	Facilities & Operations	Per Hour	\$ 7.20	\$ 7.80	\$ 0.60	8.3%
<b>Outdoor Pools</b>						
Casual Swim Adult	Facilities & Operations	Per Adult	\$ 5.90	\$ 6.40	\$ 0.50	8.5%
Casual Swim Child	Facilities & Operations	Per Child	\$ 4.30	\$ 4.60	\$ 0.30	7.0%
Casual Swim Full Time Student	Facilities & Operations	Per Student	\$ 4.30	\$ 4.60	\$ 0.30	7.0%
Casual Swim Pensioner	Facilities & Operations	Per Adult	\$ 4.30	\$ 4.60	\$ 0.30	7.0%
Parent Supervising Child U5	Facilities & Operations	Per Parent	\$ 4.30	\$ 4.60	\$ 0.30	7.0%
Family Swim pass	Facilities & Operations	Per Family	\$ 17.60	\$ 19.00	\$ 1.40	8.0%
Season Ticket Adult	Facilities & Operations	Per Adult	\$ 118.00	\$ 127.00	\$ 9.00	7.6%
Season Ticket Child U18	Facilities & Operations	Per Child	\$ 75.60	\$ 81.60	\$ 6.00	7.9%
Season Ticket Family	Facilities & Operations	Per Family	\$ 227.00	\$ 245.00	\$ 18.00	7.9%
Season Ticket Concession	Facilities & Operations	Per Adult	\$ 75.60	\$ 81.60	\$ 6.00	7.9%
Season Ticket pre season special	Facilities & Operations	Per Adult	\$ 108.00	\$ 122.50	\$ 14.50	13.4%
<b>Council offers the following discounts:</b>						
Season Ticket pre-season special offered 4 weeks prior to season open and concludes at facility close on the first day of season operations.						
*10% Seniors Card - 25% Students, Teens, Pensioner, Carers & Corporate - 30% Staff Kiosk/Merchandise						
*50% discount for Corporate Not for Profit						
*30% Discount to Community Groups who are fundraising for good will events						
*Free use annually for each swim club to run a fundraising swimathon						
*Free use for companion card holders.						
*Incentive based pricing throughout the year to encourage sales growth/member retention including sibling discounts						
*Family is considered all those identified on an individual Medicare card or other reasonable evidence						
<b>Gisborne Community Centre</b>						
Office One Regular (per hour)	Facilities & Operations	Per hour	\$ 19.20	\$ 20.70	\$ 1.50	7.8%
Office One Casual (per hour)	Facilities & Operations	Per hour	\$ 22.20	\$ 24.00	\$ 1.80	8.1%
Storeroom One	Facilities & Operations	Per hour	\$ 107.00	\$ 116.00	\$ 9.00	8.4%
PA system hire (per hour)	Facilities & Operations	Per hour	\$ 135.00	\$ 146.00	\$ 11.00	8.1%
<b>Buffalo Sports Stadium / Romsey Recreation Centre / Riddells Creek Leisure Centre / Kyneton Toyota Sports &amp; Aquatic Centre / The Hub</b>						
See General Meeting Rooms & Halls Section below for room and associated facility rates at these centres.						
<b>Stadium Hire (Category 1 SH)</b>						
Social Functions (session)	Facilities & Operations	Per Function	\$ 561.00	\$ 606.00	\$ 45.00	8.0%
Peak (per hour)	Facilities & Operations	Per hour	\$ 52.10	\$ 56.30	\$ 4.20	8.1%
Off Peak (per hour)	Facilities & Operations	Per hour	\$ 34.70	\$ 37.50	\$ 2.80	8.1%
Bond for Social Function	Facilities & Operations	Per Function	\$ 350.00	\$ 350.00	\$ -	0.0%
MRRSP - Full site competition hire (3 x court)	Facilities & Operations	Per Hire		\$ 1,216.10		
Training rate	Facilities & Operations	Per hour		\$ 37.50		
<b>Other</b>						
Kitchen/Kiosk (Day)	Facilities & Operations	Per Day	\$ 62.30	\$ 67.30	\$ 5.00	8.0%
Club Rooms (Half Year / Junior)	Facilities & Operations	Per half year	\$ 601.00	\$ 649.00	\$ 48.00	8.0%
Club Rooms (Year)	Facilities & Operations	Per year	\$ 1,170.00	\$ 1,264.00	\$ 94.00	8.0%
Amenities hire (year)	Facilities & Operations	Per year	\$ 345.00	\$ 373.00	\$ 28.00	8.1%
Outdoor sports courts - casual	Facilities & Operations	Per Court	\$ 26.40	\$ 28.50	\$ 2.10	8.0%
Outdoor sports courts - regular	Facilities & Operations	Per Court	\$ 15.60	\$ 16.80	\$ 1.20	7.7%

## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Casual Stadium membership single - 12 mth	Facilities & Operations	Per pass		\$ 95.00		
Casual Stadium membership family - 12 mth	Facilities & Operations	Per Pass		\$ 149.00		
<b>Squash Courts</b>						
Regular Use Per Hour	Facilities & Operations	Per Hour	\$ 22.50	\$ 24.30	\$ 1.80	8.0%
Casual Use Per Hour	Facilities & Operations	Per Hour	\$ 25.00	\$ 27.00	\$ 2.00	8.0%
Junior Use Per Hour	Facilities & Operations	Per Hour	\$ 21.50	\$ 23.20	\$ 1.70	7.9%
<b>Macedon Community Centre Stadium</b>						
<i>See General Meeting Rooms &amp; Halls Section for these types of facilities at this centre.</i>						
<b>Stadium Hire (Category 1 SH)</b>						
Social Functions	Facilities & Operations	Per Functions	\$ 561.00	\$ 606.00	\$ 45.00	8.0%
Peak (hour)	Facilities & Operations	Per hour	\$ 48.00	\$ 51.80	\$ 3.80	7.9%
Off Peak (hour)	Facilities & Operations	Per hour	\$ 31.20	\$ 33.70	\$ 2.50	8.0%
Bonds	Facilities & Operations	Per Hire	\$ 350.00	\$ 350.00	\$ -	0.0%
<b>Other</b>						
Kitchen Per Day	Facilities & Operations	Per Day	\$ 62.30	\$ 67.30	\$ 5.00	8.0%
Kitchen Per Day Commercial Use	Facilities & Operations	Per Use	\$ 143.00	\$ 154.00	\$ 11.00	7.7%
Bond Commercial Hirer	Facilities & Operations	Per Hire	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
<b>GENERAL MEETING ROOMS AND HALLS</b>						
<b>Small Meeting Room</b>						
<i>(up to 20 people)</i>						
Regular Use (Hour)	Facilities & Operations	Per Hour	\$ 19.10	\$ 20.60	\$ 1.50	7.9%
Casual Use (Hour)	Facilities & Operations	Per Hour	\$ 22.40	\$ 24.20	\$ 1.80	8.0%
Social / Commercial (H)our	Facilities & Operations	Per Hour	\$ 40.20	\$ 43.40	\$ 3.20	8.0%
<b>Applicable facilities:</b>						
<i>Buffalo Sports Stadium - Utility Room</i>						
<i>Romsey Rec Centre - Upstairs Utility Room</i>						
<i>KTSAC - The Den Squash Room</i>						
<i>Macedon Community Centre - Utility Room</i>						
<i>Gisborne Community Centre - Meeting Rooms</i>						
<b>Multipurpose / Small Hall</b>						
<i>(up to approx. 100 people)</i>						
Regular Use per hour	Facilities & Operations	Per hour	\$ 27.90	\$ 30.10	\$ 2.20	7.9%
Casual Use per hour	Facilities & Operations	Per hour	\$ 32.90	\$ 35.50	\$ 2.60	7.9%
Social Functions (food & drink consumed) - evening	Facilities & Operations	Per evening	\$ 323.00	\$ 349.00	\$ 26.00	8.0%
Bond	Facilities & Operations	Per Hire	\$ 350.00	\$ 350.00	\$ -	0.0%
<b>Applicable facilities:</b>						
<i>Buffalo Sports Stadium - Rotary Room</i>						
<i>Romsey Rec Centre - Multipurpose Room</i>						
<i>Riddells Creek Leisure Centre - Multipurpose Rm</i>						
<i>KTSAC - The Studio / Jack Walker Room</i>						
<i>Macedon Community Centre - Multipurpose Rm</i>						
<i>Gisborne Community Centre - Senior Citz Hall</i>						
<b>Large Hall</b>						
<i>(up to approx. 150+ people)</i>						
Regular Use per hour	Facilities & Operations	Per hour	\$ 40.70	\$ 44.00	\$ 3.30	8.1%
Casual Use per hour	Facilities & Operations	Per hour	\$ 45.30	\$ 48.90	\$ 3.60	7.9%
Social Functions (food & drink consumed) - evening	Facilities & Operations	Per evening	\$ 434.00	\$ 469.00	\$ 35.00	8.1%
Commercial Event - day	Facilities & Operations	Per day	\$ 330.00	\$ 356.00	\$ 26.00	7.9%
Community Event - day	Facilities & Operations	Per day	\$ 286.00	\$ 309.00	\$ 23.00	8.0%
Bond	Facilities & Operations	Per Hire	\$ 350.00	\$ 350.00	\$ -	0.0%
<b>Applicable facilities:</b>						
<i>Gisborne Community Centre - Mechanics Hall</i>						
<b>Large Catering Kitchen</b>						
<i>(capacity to cater for 100+)</i>						
Per Day	Facilities & Operations	Per Day	\$ 62.30	\$ 67.30	\$ 5.00	8.0%
Commercial Hire per day	Facilities & Operations	Per Day	\$ 143.00	\$ 154.00	\$ 11.00	7.7%
Bond Commercial Hire	Facilities & Operations	Per hire	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
<b>Applicable facilities:</b>						
<i>Gisborne Community Centre - Kitchen</i>						
<b>** Community Meetings</b>						
<b>Selected small meeting rooms at all facilities are available free of charge for meetings (NOT activities) for local community groups that are based in the Shire and who operate entirely on a voluntary not for profit community basis. Only groups who do not engage paid personnel may be eligible. The following conditions apply -</b>						
<b>Conditions:</b>						
1. Limit up to 12 bookings per annum however more may be considered depending upon demand.						
2. Bookings must be made at least 7 days in advance.						
3. A hire form must be completed for each booking & PL insurances provided (properly constituted groups will have this).						
4. Paid hirings take precedence (ie. Non paying hirer may have to reschedule/relocate booking if a paid hirer requires the room at the same time - at least 7 days notice will be provided).						
5. The Facility manager has authority to determine eligibility.						
6. Applicable small meetings rooms are: Gisborne Community Centre - meeting room, Buffalo Sports Stadium - front utility room, Macedon Community Centre - front utility room, Riddells Creek Leisure Centre - crèche, Romsey Recreation Centre - crèche, Kyneton Mechanics Institute - meeting room library corner (Board room).						
7. Conditions subject to review after 12 months.						
<b>Planning and Building Permits</b>						
Request for Extension to Permit - First Request	Statutory Planning	Per Request	\$ 314.00	\$ 339.00	\$ 25.00	8.0%
Request for Extension to Permit - Second Request	Statutory Planning	Per Request	\$ 626.00	\$ 676.00	\$ 50.00	8.0%
Request for Extension to Permit - Third Request	Statutory Planning	Per Request	\$ 809.00	\$ 874.00	\$ 65.00	8.0%
Request to endorse amended plans	Statutory Planning	Per Request	Cost	Cost		
Secondary Consent	Statutory Planning	Per Request	\$ 279.00	\$ 301.00	\$ 22.00	7.9%
Miscellaneous Consent	Statutory Planning	Per Application	\$ 574.00	\$ 620.00	\$ 46.00	8.0%
Written Planning Enquiry	Statutory Planning	Per Enquiry	\$ 147.00	\$ 159.00	\$ 12.00	8.2%
Industrial/commercial land planning or building permit copies	Statutory Planning	Per Copy	Price on application	Price on application		
Development Plan ( that does not create a road)	Statutory Planning	Per plan	\$ 574.00	\$ 620.00	\$ 46.00	8.0%
Development Plan ( that does create a road)	Statutory Planning	Per plan	\$ 1,044.00	\$ 1,128.00	\$ 84.00	8.0%
Amend a development Plan	Statutory Planning	Per plan	\$ 406.00	\$ 438.00	\$ 32.00	7.9%
Residential enquiry - request for copy of Planning Permit for one dwelling and ancillary buildings and/or sheds on vacant land only.	Statutory Planning	Per Copy	\$ 186.00	\$ 201.00	\$ 15.00	8.1%
Advertising Amended S173 (maximum 10 letters)	Statutory Planning	Per Advertiser	\$ 165.00	\$ 178.00	\$ 13.00	7.9%
Advertising Amended S173 (per letter after 10)	Statutory Planning	Per Advertiser	\$ 8.80	\$ 9.50	\$ 0.70	8.0%
Planning Certificate - Urgent	Statutory Planning	Per Certificate	\$ 56.40	\$ 60.90	\$ 4.50	8.0%
Industrial/commercial pre-application planning meeting for major development - first meeting	Statutory Planning	Per meeting	\$ 208.00	\$ 225.00	\$ 17.00	8.2%



## Appendix 2. Customer Fees and Charges 2023/24

Description of charge	Unit	Unit of Measure	2022/23 Charge (GST inc)	2023/24 Charge (GST inc)	Fee Increase or Decrease	Fee 2023/24 to 2022/23 % Change
Industrial/commercial pre-application planning meeting for major development - second meeting	Statutory Planning	Per meeting	\$ 418.00	\$ 451.00	\$ 33.00	7.9%
Industrial/commercial pre-application planning meeting for major development - third and subsequent meetings	Statutory Planning	Per meeting	\$ 1,044.00	\$ 1,128.00	\$ 84.00	8.0%
Permit extension of time for 12 months	Safer Communities	Per Permit	\$ 400.00	\$ 450.00	\$ 50.00	12.5%
Building Works (Class 1A Outbuildings, sheds, fences, retaining walls) Works up to and including \$20,000	Safer Communities	Per Application	\$ 1,253.00	\$ 1,400.00	\$ 147.00	11.7%
Building Works (Class 1A Outbuildings, sheds, fences, retaining walls) Works over \$20,000	Safer Communities	Per Application	\$ 1,567.00	\$ 1,700.00	\$ 133.00	8.5%
Building Works (Class 1A New dwellings/dwelling extensions) Works up to and including \$50,000	Safer Communities	Per Application	\$ 1,839.00	\$ 2,000.00	\$ 161.00	8.8%
Building Works (Class 1A New dwellings/dwelling extensions) Works over \$50,000 up to and including \$150,000	Safer Communities	Per Application	\$ 2,069.00	\$ 2,250.00	\$ 181.00	8.7%
Building Works (Class 1A New dwellings/dwelling extensions) Works over \$150,000	Safer Communities	Per Application	\$ 2,403.00	\$ 2,600.00	\$ 197.00	8.2%
Residential style developments - Class 2	Safer Communities	Per Application	\$ 4,649.00	\$ 5,021.00	\$ 372.00	8.0%
Residential style developments - Class 3	Safer Communities	Per Application	\$ 5,761.00	\$ 6,222.00	\$ 461.00	8.0%
Residential style developments - Class 4	Safer Communities	Per Application	\$ 5,751.00	\$ 6,211.00	\$ 460.00	8.0%
Commercial and Industrial - Class 5-9 works up to and including \$50,000	Safer Communities	Per Application	\$ 1,787.00	\$ 1,930.00	\$ 143.00	8.0%
Commercial and Industrial - Class 5-9 Works \$50,000 up to and including \$150,000	Safer Communities	Per Application	\$ 2,009.00	\$ 2,170.00	\$ 161.00	8.0%
Commercial and Industrial - Class 5-9 Works over \$150,000	Safer Communities	Per Application	\$ 2,341.00	\$ 2,528.00	\$ 187.00	8.0%
Residential enquiries - building search fees and copies of plans and permits replacing to one dwelling and ancillary buildings and/or sheds on vacant land only	Safer Communities	Per Application	\$ 186.00	\$ 210.00	\$ 24.00	12.9%
Variation of Building permit	Safer Communities	Per Application	\$ 303.00	\$ 350.00	\$ 47.00	15.5%
Assessment non compliant building matter	Safer Communities	Per Assessment	Permit Fee by 200%	Permit Fee by 200%		
Additional inspections	Safer Communities	Per Inspection	\$ 225.00	\$ 250.00	\$ 25.00	11.1%
Fence inspections (including pool, barriers and retaining walls)	Safer Communities	Per Inspection	\$ 512.00	\$ 550.00	\$ 38.00	7.4%
Place of Public Entertainment - Up to 5,000 people	Safer Communities	Per Application	\$ 694.00	\$ 750.00	\$ 56.00	8.1%
Place of Public Entertainment - 5,001 to 15,000 people	Safer Communities	Per Application	\$ 961.00	\$ 1,100.00	\$ 139.00	14.5%
Place of Public Entertainment - greater than 15,000 people	Safer Communities	Per Application	\$ 1,817.00	\$ 2,000.00	\$ 183.00	10.1%
Liquor Licence Reports	Safer Communities	Per Application	\$ 825.00	\$ 1,000.00	\$ 175.00	21.2%
Application for Occupancy Permit (not associated with a Place of Public Entertainment)	Safer Communities	Per Application	\$ 314.00	\$ 340.00	\$ 26.00	8.3%
Creation of Occupancy permit or Consolidation for Commercial Buildings	Safer Communities	Per Application	\$ 1,651.00	\$ 1,800.00	\$ 149.00	9.0%
Consideration of Building Reports associated with non compliant or illegal works	Safer Communities	Per Application	\$ 626.00	\$ 680.00	\$ 54.00	8.6%
Swimming pool inspection	Safer Communities	Per Pool	\$ 512.00	\$ 560.00	\$ 48.00	9.4%
Building search fee if documentation is not available digitally	Safer Communities	Per Search	\$182+ hourly fee \$1,720	\$182+ hourly fee \$1,720		
Building / works demolition	Safer Communities	Per Application	minimum or 1% of demolition work cost	minimum or 1% of demolition work cost		
Extending a Building Permit	Safer Communities	Per Application	\$ 409.00	\$ 450.00	\$ 41.00	10.0%
Tourist signing application fee	Economic Development & Visitor Economy		\$ 96.30	\$ 104.00	\$ 7.70	8.0%
<b>Corporate Charges</b>						
Admin Fee - Dishonoured Payments	Finance & Reporting	Per Dishonour	\$ 11.00	\$ 11.00	\$ -	0.0%
Rate Search (10 Years)	Finance & Reporting	Per Search	\$ 32.00	\$ 34.60	\$ 2.60	8.1%
Rate Search (20 Years)	Finance & Reporting	Per Search	\$ 125.00	\$ 135.00	\$ 10.00	8.0%
Rate Search (30 Years)	Finance & Reporting	Per Search	\$ 180.00	\$ 194.00	\$ 14.00	7.8%
Re-issue Rate Notice	Finance & Reporting	Per Notice	\$ 6.00	\$ 6.50	\$ 0.50	8.3%

## **Macedon Ranges Shire Council**

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Find us on social media    

### **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