

Budget Report 2020-2021

CS.4 Attachment

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Note: in March 2020 Council began the process of moving from four directorates to three, and the Community Wellbeing Directorate was removed from the structure and replaced on an interim basis with the Transition Directorate. However, the Community Wellbeing Directorate is still referenced in this document to allow comparisons to the prior year.

A message from Mayor and Chief Executive Officer

Mayor, Cr Janet Pearce

A \$1.1 million community and business support fund is the cornerstone of Council's draft Budget Report 2020/2021, which I am pleased to present on behalf of Councillors and staff.

The changing situation and impacts from the COVID-19 pandemic has been challenging to us all. Our communities and businesses, including Council, have been impacted, and we have seen major changes in the way we live and interact. Adapting to this has been the priority for Council over the last months and as the emergency began, we announced an initial support package. In order to be able to respond dynamically to this challenge as we look towards the recovery phase, we have included further support funding in our budget. This additional package for the community and business sectors will support our shire during the difficult times ahead. Continuing to work constructively with stakeholders to understand how we can provide the most effective support will be required for a number of the items in the package.

Our ability to forecast our financial position into the future has been affected by COVID-19, and it is certain to influence our financial stability and sustainability.

Funding of the support package has required compromise on the items we would normally present in our budget, and consequently a list of next highest priority items has been included as an indication of what may be delivered if more funding becomes available.

In order to evaluate which items that we would compromise on, Council focused on retaining critical compliance projects that need to be completed and chose to exclude some projects which were either optional or variable in 2020/21.

In an ideal world, our budget would allow us to do all the projects we have initially prioritised, however realistically it is not possible in the current environment so we have needed to identify items that we would like to complete, but cannot fund at this time.

This budget aligns with the Council Plan 2017-2027 (Year Four 2020/21 Action Plan), which identifies key priorities and sets out the range of initiatives we will undertake to achieve these. More detail on our major 2020/21 initiatives is provided in section two of this document.

If everything in our draft budget is able to be delivered, we will continue to invest significantly in maintaining Council facilities and buildings. Council will also contribute to building a new early learning centre in Kyneton. We will continue to invest in maintaining our extensive range of assets including the road network, footpaths and drainage. This will include a corridor study investigation of the intersection around the Urquhart Street area in Woodend to be completed in conjunction with Regional Roads Victoria.

Our Council has a strong focus on environmental and waste management. We have included funds for part two of a vegetation protection overlay detailed review, works associated with stage one of the Five Mile Creek master plan, employment of a waste compliance officer and expansion of the current food organics garden organics (FOGO) kerbside collection service. We have also made a commitment to complete an emission reduction energy audit.

We aim to begin a review of our open space strategy, continue our work on the Macedon Ranges Regional Sports Precinct by allocating funding to the design phase of the precinct, and complete the many requirements of the new Local Government Act 2020.

Additional new roles to ensure we are able to keep up with growing demand and have safe, effective and compliant ways of operating include a senior governance officer, an

operation risk and safety officer, a building technical officer, a records officer, a strategic planner and additional project management officers.

This draft budget presents one of the many opportunities each year to have input into our decision making for the future of the shire. This is an important time to be involved and we welcome everyone's comments and encourage you to make a submission. Tell us what you like in the budget as well as what you think could be improved, changed or included. All feedback will be considered, and there will be an opportunity for anyone who wishes to be heard to present to Councillors. Following consideration of all submissions, changes may be made before the final budget is presented to Council for adoption. In addition, all feedback will be retained and may influence the development of future projects and budgets.

In this current environment, we have attempted in this draft budget to balance the requirements of the many different areas of our shire within the funding that we have available. We have made a financial commitment to the recovery of the shire and outlined that uncertainty still exists in regards to the impact of the COVID-19 pandemic and that our priorities may need to change in the future.

We look forward to receiving your comments, ideas and suggestions over the next four weeks.

Cr Janet Pearce, Mayor

27 May 2020

Chief Executive Officer, Margot Stork

Introduction

The draft Budget 2020/21 will be unlike any other in this term of Council. The uncertainty regarding the impact of COVID-19 pandemic has necessitated new ways of thinking by Council in regards to what may realistically be achieved during and after the pandemic. The draft Budget 2020/21 includes a recovery package that provides support for people throughout the shire. The recovery package covers a wide range of areas across the shire including support for ratepayers, community groups and the business sector. More information is provided in Section 2.5 regarding the key focus areas of the package.

The allocation of funding to this recovery package has meant that some items that Council would normally include in the budget have been excluded. These items are listed under the relevant tables in section 4.5.2 and Appendix A1 where next highest priority projects that have not been funded are listed. The full impact of the pandemic is still yet to be fully understood and dependent on the financial implications, there may be an opportunity to fund other high priority projects during future reviews of the budget. These projects have been included within this document so that it is clear where funding could be allocated if it becomes available. Despite the uncertainty and having made provision for a \$1.1m recovery package, Council has maintained a balanced budget where income equals expenditure.

Council's total yearly budget is around \$95 million, and it is always a careful balancing act between aiming to keep rates as low as possible while trying to provide a high level of quality works and services to our growing and diverse community.

Rural and regional councils have smaller budgets and populations than metropolitan councils, but need to provide a similar range of community services as metropolitan councils. They also have extensive road networks and community infrastructure to maintain.

Council has limited resources so balancing the needs of our community and our objectives is challenging. We work closely with the community in relation to improving our overall customer service and the quality of service delivery including improvements to our roads, bridges and footpaths, updates to recreational and community facilities and the preservation of our natural environment.

The following pages contain key budget information for residents and ratepayers.

Overview

Every year we prepare and adopt a budget for the following financial year. It is our objective to prepare at a minimum, a balanced budget where income from all sources equals expenditure.

The 2020/21 Budget is balanced as follows below –

Operating income	\$81.59	million
Capital Income	\$13.08	million
Total Income	\$94.67	million
Operating Expenditure	\$71.10	million
Capital Expenditure	\$23.56	million
Total Expenditure	\$94.67	million

The summary above includes transfers to and from financial reserves, loan redemption and interest. It excludes non-cash items such as contributory non-monetary assets and depreciation. For a detailed reconciliation from operating surplus to balanced budget above refer to section 2.7.

As detailed in our budget document, Council remains in a strong financial position. Operating income (excluding capital grants and contributions) is expected to increase by \$2.1 million in 2020/21 compared to the 2019/20 budget. This additional income is being allocated to increased operating expenditure to meet increased service costs, pandemic support and higher capital works expenditure. The budget includes some new loans, which will result in an increase in the overall level of debt. The loans are proposed for a new Kyneton Early Years Centre and the Macedon Ranges Regional Sports Precinct, with each project providing benefit to the community over the long-term.

Operating income

Rates and charges are recognised as a significant source of revenue for our Council. Our Rating Strategy, which establishes a framework by which rates and charges will be shared by the community, can be found in the Strategic Resource Plan.

Based on recent historical evidence, the long-term forecast is that there will be about 1.5% growth each year in our total revenue due to new subdivisions and new building constructions. The corresponding increase in population leads to an increase in the demand for our services and associated growth in our operating costs.

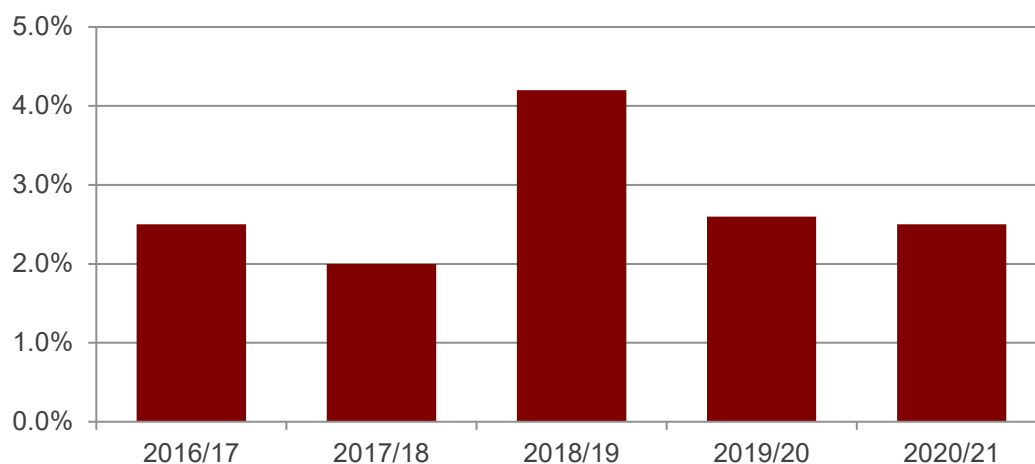
The total revenue that will be generated from rates, municipal charge and waste service charges in the 2020/21 budget is \$52.9 million, which is about 4.5% (\$2.3 million) more than 2019/20.

Council's kerbside collection charges are calculated to recover the full cost of the collection and disposal of refuse, recycling and food organics garden (FOGO) waste in the shire, and are not subject to the rate cap. With the inclusion of this new service, the increase in kerbside collection charges per property is around 4.7% for most properties. The increase is mainly due to two major changes to our services –

- The changes in the recycling industry that occurred during 2019 that resulted in higher processing prices; and
- Due to the introduction of FOGO service to ensure food waste is diverted from Landfills.

However, the cost increase would have been even higher if Council did not make changes to the kerbside service in 2019/20. There was a significant cost increase in non-separated waste and non-separated recyclables; by separating waste into glass only, FOGO, Recycling and General Waste, Council has restricted the overall impact of the waste management cost burden for the community.

For property owners, rates and charges (including waste) will increase, on average, by around 2.5% for 2020/21. The following chart compares the increase in rates and charges that has applied to most property owners over five years. We have taken a reasonably consistent and responsible approach to increases in rates and charges in the past and in 2020/21 will deliver a budget within the imposed cap (which excludes the increase in waste charges).



The latest official population for the Macedon Ranges Shire is 50,231 as at 2019 (source: ABS Estimated Resident Population 2019). Our population growth has been steady at around 1-2% per annum.

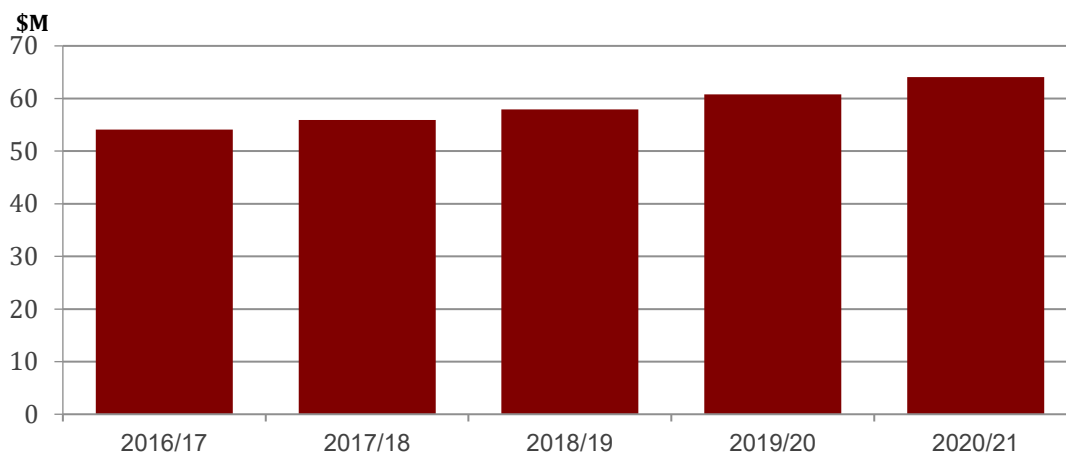
Our objective is to ensure that we are able to fund ongoing service delivery to at least the same quality and quantity as we have done in the past. For us, this means that we need to be able to:

- respond to greater service demands from residents
- deal with growth in the population of residents
- fund renewal of infrastructure and community assets
- comply with the Victorian Government rating policy.

Operating expenditure

The growth of our shire population, our facilities, our open spaces and our infrastructure, particularly footpaths, continues to occur strongly and consistently. New subdivisions increase the costs of maintenance and cleaning of public open spaces, stormwater drainage, footpaths and street sweeping.

The graph below shows the growth in our total operating expenditure between 2016/17 and 2020/21 (excluding depreciation). The average growth in operating expenses during this period is 4.3% with part of this growth being offset by higher user fees and operating grants because of increased usage of our services.



Our pursuit of operational efficiencies and quality services will ensure we continue to deliver value for money to our ratepayers. Part 2 of the Budget Report 2020/21 provides a description of our services to the community.

Capital expenditure

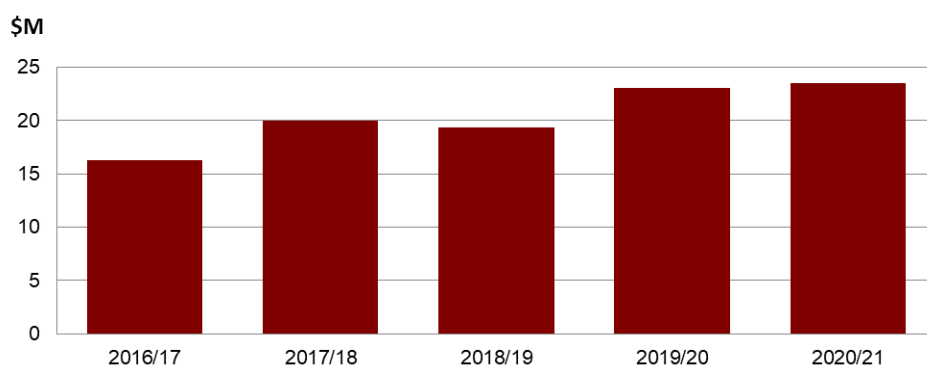
Capital expenditure is an investment in assets, such as land, buildings, infrastructure and major plant and equipment.

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.

We have a long term Capital Works Plan to guide our planning and decision-making. It is a plan to ensure that, in the future, we will be able to afford what we would like to do.

Despite the plan, our capital expenditure fluctuates from year to year mainly due to the fluctuating availability of government grants. The total planned new capital expenditure that will occur during 2020/21 will be \$23.56 million, an increase of \$0.51m on the 2019/20 budget.

The following chart compares this expenditure between 2016/17 and 2020/21.



Note – the 2019/20 and 2020/21 totals are for budgeted new works.

Funding sources for capital expenditure

The analysis of Capital Works can be found in section 4.5. It shows that there will be new capital expenditure of \$23.56 million in 2020/21, which will be funded as follows:

Grants

The level of capital works fluctuates significantly from year to year depending on which grants the government invites applications for. We will apply for (or have been allocated) government grants of \$5.98 million for projects in 2020/21.

New loans

The budget currently forecasts that new loans totalling \$2.8m will be required in 2020/21. These loans will assist in the funding for the, Kyneton Early Learning Centre (\$1.5m) and the design of the Macedon Ranges Regional Sports Precinct (\$1.3m) which is being completed over a number of years. As is outlined further in the Strategic Resource Plan, these borrowings will result in an increase in the debt cap up to \$16 million.

Contributions

A number of contributions have been outlined within the 2020/21 budget including \$0.1m for capital works projects.

Rates and charges

We will allocate \$10.48 million of 2020/21 rate revenue to new capital expenditure. This is a slight decrease (\$0.1m) from 2019/20 as funding has been allocated to COVID-19 pandemic support in this years budget.

Other funding

The remainder of the funding for our capital program will come from our financial reserves (\$3.8m) and the sale of plant and equipment that is being replaced (\$0.4m).

Victorian Government's rating policy

Under the Fair Go Rates System, local councils are not able to increase the average ratepayers rates and municipal charge by more than the average rate cap (unless they successfully apply to the Essential Services Commission for a higher cap).

The Victorian Government sets the average rate cap on the change in the consumer price index over the financial year to which the rate cap relates, plus or minus any adjustment, which may take into account factors such as wage pressures or efficiency dividends. In 2020/21 we have chosen not to apply for a higher cap.

In 2020/21, the average rate cap means that the average ratepayer's rates and municipal charge must not increase by more than 2.0%.

Conclusion

This budget seeks to address the community's priorities through an increase in overall capital expenditure within an average 2.0% rate increase whilst continuing to provide quality works and services.

I encourage you to take a look at the Budget Report to see Council's extensive support for and partnership with our community.

You can provide feedback on the budget from 2 June to 30 June 2020 on our website, mrsc.vic.gov.au/yoursay, by emailing mrsc@mrsc.vic.gov.au or by mailing your submission to PO Box 151, Kyneton 3444.

You may also like to speak before Council about your budget submission. Submitters may choose to be heard by Council at a Submitters Committee meeting which will be held on 8 July 2020.

We look forward to hearing from you.

Margot Stork, Chief Executive Officer

27 May 2020

Budget Reports

1. Link to Council Plan

1.1 Introduction

Each year we prepare and adopt a budget for the following financial year in accordance with the *Local Government Act 1989* and the Local Government (Finance and Reporting) Regulations. We begin budgeting in November by reviewing the proposed projects in the long-term capital works plan and the available sources of corresponding income such as grants and loans. During December and January, we prepare Business Cases for Capital Projects and New Initiatives. Councillors become involved in the budget process during February. During Councillor Workshops, Councillors consider the capital projects and major initiatives that should be undertaken. Councillors also consider loans, rates, waste charges and customer fees that are required to fund the ongoing services and new projects. The draft Budget Report was written during March, April and May. It is updated in July with any changes to the final budget following a submission process.

1.2 Public Display and Comments (Submissions)

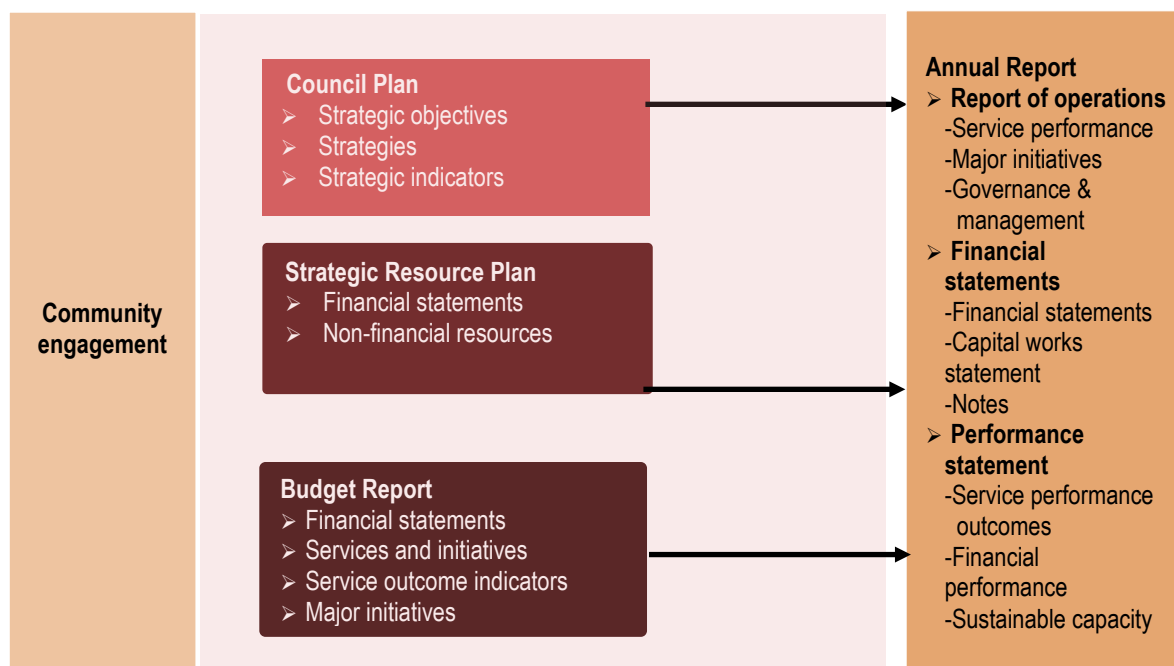
The draft Budget Report was included in the agenda for the Ordinary Council Meeting on 27 May 2020 for approval to go on public display from 2 June to 30 June 2020. Council welcomes feedback and invites your written comments. If you have any comments, please submit them in writing before 11am on 30 June 2020. Your comments should be addressed to John Hausler, Director Corporate Services, Macedon Ranges Shire Council, PO Box 151, KYNETON VIC 3444 or emailed to mrsc@mrsc.vic.gov.au.

1.3 Financial statements

The Budget Report includes the Budgeted Financial Statements shown in Part 3 of this document. These statements have been prepared for the year ending 30 June 2021 in accordance with the Local Government Model Financial Report prepared by Chartered Accountants Australia and New Zealand.

1.4 Planning and Reporting Framework

The Council Plan, Strategic Resource Plan, Budget Report and Annual Report fit within the Planning, Performance and Reporting Framework as follows –



The Council Plan sets out Priorities for a 10-year term. It is reviewed annually, when we set new Actions upon which we will measure the achievement of those priorities.

The Strategic Resource Plan is the medium-term financial plan. It is also reviewed annually and expresses the financial and non-financial resources that we require to achieve our priorities.

The Budget Report is the short-term plan which specifies the resources required to fund our services, initiatives and capital works program over the next 12 months.

The Quarterly Report, which is not shown in the above diagram, is produced four times per year and provides the community with a report on the progress that was made in the previous three months.

The Annual Report is published each year and provides the community with a comprehensive report of our operations, performance and finances in the previous financial year.

1.5 Legislative Requirements

The “Planning and Accountability” requirements are found in Part 6 of the *Local Government Act 1989* [the Act]. In this Part of the Act, the Victorian Parliament requires local councils to prepare a Council Plan; a Strategic Resource Plan; a Budget Report and an Annual Report.

Our Budget Report complies with the requirements of the Act, which are briefly itemised below.

Section 127 of the Act states Council must ensure the budget contains:

- Financial statements in the form set out in the Local Government Model Financial Report
- A description of the services and initiatives to be funded in the budget
- A statement as to how those services and initiatives will contribute to achieving the strategic objectives specified in the Council Plan
- The major initiatives
- The indicators and measures of our service performance, financial performance and sustainable capacity, the results of which will be reported in our Performance Statement as part of our Annual Report 2019/2020
- Details of the differential rates.

Section 129 requires Council to give public notice of the draft Budget Report; place the draft Budget Report on public display; and invite submissions. Section 223 gives a person the right to make a submission and be heard in support of their submission.

Section 158 requires Council to declare the amount by which it intends to raise rates. Section 159 permits Council to declare a municipal charge to cover the governance costs of Council. Section 161 permits Council to raise rates by the application of differential rates and requires Council to provide an explanation of the differential rates. Section 162 permits Council to declare service charges for the collection and disposal of waste.

Regulation 9 requires Council to include the following financial statements in the Budget Report and in the form set out in the Local Government Model Financial report:

- Budgeted Comprehensive Income Statement
- Budgeted Balance Sheet
- Budgeted Statement of Changes in Equity
- Budgeted Statement of Cash Flows
- Budgeted Statement of Capital Works.

Regulation 10 requires Council to include the following information in the Budget Report:

- Itemised summary of capital expenditure and funding sources
- Statement of human resources and a summary of expenditure incurred in employing staff
- Summary of borrowings
- Itemised summary of rates and charges.

It is noted that the new *Local Government Act 2020* will apply for the 2021/22 Budget of Council.

2. Services and service performance indicators

Our Council Plan includes five priorities that define our focus for the future.

Part 2 of our Budget Report is presented so that it aligns to those five priorities.

The information within Part 2 demonstrates how we hold ourselves accountable to our ratepayers and residents. Under each priority there is:

- A description of our services, which are funded in the budget.
- A description of our major initiatives, which are funded in the budget.
- A statement as to how those services and initiatives will contribute to achieving the priority.
- A summary of the budgeted 2020-21 operating revenue and expenditure.
- The Victorian Government's indicators and measures of our service performance; the results of which will be reported in the Performance Statement in our Annual Report 2020/21, which will be published and made available upon completion. Note - a summary of the financial indicators is shown in section 5.

For the 2020/21 Budget Council has included an initiative for a recovery package to respond to the impact of the COVID-19 pandemic. This package has been included within the deliver strong and reliable government priority, as it is a reflection of being responsive to this challenge. More broadly though the outcomes of the recovery package will touch on all of the Council plan priority areas.

2.1 Priority – Promote Health and Wellbeing

Why is this a priority

We want Macedon Ranges residents to be mentally and physically healthy and active.

Description of services:

Aged and Early Years

1. We provide Early Years services including management of eight kindergartens, which provide programs to about 800 children.
2. We provide Maternal and Child Health support for up to 600 new babies and their families each year. Our nurses conduct almost 4,700 key age and stage consultations each year for infants and children aged 0-6 years.
3. We deliver Home and Community Care services across domestic services, personal care, respite care and home maintenance. We also manage and support about 44 volunteers.

Youth, Community and Culture

1. We provide research and local demographics and develop social policy. We monitor and report on progress against objectives in the Health and Wellbeing Plan.
2. We are part of the Goldfields Library Corporation and provide libraries in Gisborne, Kyneton, Woodend and Romsey.
3. We work in partnerships with community groups to deliver local projects that improve community wellbeing and respond to community and social needs.
4. We 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.

2.1 Priority – Promote Health and Wellbeing cont.

5. We provide information, support and guidance to community members and other stakeholders regarding the planning and development of projects that enhance community places.
6. We identify and develop strategic responses to key community social equity issues and deliver initiatives with community partners.
7. We provide a variety of programs such as Youth Spaces, Live4Life, Youth leadership and Music in the Sticks to over 3,000 young people each year.
8. We 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.
9. We provide volunteer opportunities to encourage community connection.
10. We support local community driven events in our Community Halls.
11. We present an education program through art projects, tours and exhibitions that respond to, analyse and interpret social and community issues.
12. We curate a creative kids school holiday program – KTH Kids – local artists presenting local content for local kids.
13. We foster historical interest, preserve and collect social history items, present contemporary exhibitions and public programs at Kyneton Museum.
14. Present professional development opportunities for local artists with industry specialists.

Recreation

1. Each week, we deliver 50 fitness and aquatic classes. We provide learn to swim classes for over 2,400 children. There are about 150,000 participations in indoor leisure centres every year and over 10,000 visits to the outdoor pools over summer. In total we cater for over 500,000 visits to our aquatic and leisure facilities.
2. We manage Hanging Rock for conservation, picnicking, sightseeing, local sport and recreational activities plus a small number of major events including the annual car club picnic and internationally-recognised concerts.
3. We manage 20 sporting reserves which are made available to 47 seasonal user groups and we provide assistance to 133 sporting clubs. We manage numerous facilities including 81 tennis courts, 40 playgrounds, nine lawn bowling rinks, seven equestrian areas, five skate parks, and three BMX tracks.
4. We activate our public spaces and facilities. We deliver events and other activities that promote our public spaces and facilities and encourage more people to get more active more often.

Public Health and Safety

1. Our immunisation programs protect people from many infectious diseases. The program is run over five preschool sessions in Gisborne, Kyneton, Woodend, Riddells Creek and Romsey. The school program involves three visits to seven secondary colleges.
2. We 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.
3. We provide services that assist in keeping our community safe through providing 21 school crossing services, wastewater management and compliance with food legislation via over 385 class 1 and class 2 food safety assessments annually.

2.1 Priority – Promote Health and Wellbeing cont.

The table below provides a summary of the 2020/21 operating revenue and expenditure for this priority area grouped by Council department. The table excludes capital works.

Service area	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Community & Culture	3,387	4,128	741
Community Safety	1,653	3,180	1,527
Community Services	1,472	7,715	6,243
Director Community Wellbeing	365	365	-
Recreation & Sport	1,460	6,175	4,715
Promote Health and Wellbeing Total	8,337	21,563	13,226

Description of major initiatives:

Initiatives in the 2020/21 budget that align directly to the key actions of the Council Plan for the priority Promote health and wellbeing including the following:

- Continue to advocate for funding to commence construction of a rail trail and off road cycling and walking track from Daylesford to Hanging Rock.
- The continued allocation of resources to advance Indigenous reconciliation through the implementation of the Reconciliation Action Plan.
- Continue to increase community awareness and resilience in relation to mental health including by supporting the activities of the Macedon Ranges Suicide Prevention Action Group.
- Continue to monitor the implication of aged care reform on Council's role supporting older people.
- Work with the Victorian School Building Authority to create additional infrastructure capacity.
- Demonstrate leadership in advancing gender equality through finalising and implementing the MRSC Gender Equality Action Plan.

Council will continue to ensure a healthy community through investment that encourages physical activity including:

- Continuing to implement Healthy Heart of Victoria infrastructure and activation projects that aim to get more people more active more often.
- Partnering with other agencies to deliver actions for active living identified in the Macedon Ranges Health and Wellbeing Partnership Plan for 2020-21.
- As a priority for the built environment, continue to identify improvements along paths of travel to key destinations such as recreation, community facilities, schools and business areas.

There are a number of new initiatives to promote Health and Wellbeing in 2020/21 including:

- Use of deliberative engagement methods to determine the health and wellbeing priorities, actions and measures for our next Municipal Public Health and Wellbeing Plan.
- Resourcing for the Macedon Ranges Shire Health and Wellbeing Advisory Committee to better plan and organise the activities of the Committee and further involve the members of the Committee in the decision-making processes of Council.

2.1 Priority – Promote Health and Wellbeing cont.

We will also continue to undertake a significant construction program for community, sport and recreation purposes, the details of which can be found in section 4.5.

Statement of how we achieve our priority:

We promote the planning, development and provision of programs that build community well-being and capacity in the shire. We will do this by delivering services and programs across the shire and partnering with other agencies to influence and advocate on behalf of the community.

We support families and help children grow, learn and develop in a safe and caring environment through provision of high quality kindergarten programs and Maternal and Child Health (MCH) services. We also support residents who are aged, assisting them to maintain independence, participate in community life and be actively involved in decisions about their support and care needs.

We are responsible for the planning, development, operation, maintenance and support of sporting and recreational opportunities. The opportunity to participate in formal and informal health and recreation activities is important to people of all ages and abilities.

We recognise the importance of the natural environment and public open spaces that also contribute to positive mental and physical health outcomes.

We believe that these services should ensure that our community is inclusive and connected and enjoys strong mental and physical health and wellbeing.

We are responsible for activities and projects that focus on protecting and enhancing community safety through education and enforcement. In particular this relates to local laws and animal control including dangerous dogs. We are also responsible for school crossings, wastewater management, food legislation, immunisation and public health.

Macedon Ranges is a high fire risk area and we are responsible for ensuring residents reduce fire risk on their property. We also support communities during and after emergencies with the provision of relief and recovery services to affected residents, visitors and communities.

Indicator and measure of our service performance:

The Victorian Government's indicators and measures of our service performance:

Service	Indicator	Performance Measure
Maternal and Child Health (1)	Participation	Participation in MCH key ages and stages visits. (Percentage of children attending the MCH key ages and stages visits)
Maternal and Child Health (2)	Participation	Participation in MCH key ages and stages visits by Aboriginal children. (Percentage of Aboriginal children attending the MCH key ages and stages visits)
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)
Pool Facilities	Utilisation	Utilisation of pool facilities. (The number of visits to pool facilities per head of municipal population)
Animal Management	Health and safety	Animal management prosecutions.

		(Number of successful animal management prosecutions)
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)

2.2 Priority – Protect the Natural Environment

Why is this a priority

We want to lead by example and improve environmental outcomes in all aspects of life.

Description of services:

1. We develop policies, strategies and plans to achieve sustainable environmental outcomes.
2. We manage our conservation reserves and roadside vegetation, including management of weed control programs and implementing Environmental Management Plans.
3. We work with the community, Landcare and “Friends of” groups by providing financial and in kind support, delivering public forums, events and a monthly Environment newsletter.

The table below provides a summary of the 2020/21 operating revenue and expenditure for this priority area grouped by Council department. The table excludes capital works.

Service area	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Environment	1,316	1,365	49
Parks Maintenance	4,335	4,358	23
Resource Recovery*	7,230	8,238	1,008
Protect the Natural Environment Total	12,881	13,961	1,080

*Includes kerbside collection contract costs, transfer stations and the costs of managing former landfill sites.

Description of major initiatives:

Initiatives in the 2020/21 budget that align directly to the key actions of the Council Plan for Protecting the Natural Environment include the following:

- Continued resourcing of advocacy efforts for enhanced health of waterways and water catchment quality. Seek funding for a shire-wide investigation / audit of all existing Water Sensitive Urban Design (WSUD) assets owned and managed by Council. This will identify assets that are performing below their original strategic intent and in turn provide a mechanism for improving water quality in receiving waterbodies.
- Allocate funding for the second stage of a review of Council’s Vegetation Protection Overlay.
- Provide resources to deliver agreed milestones on the Macedon Ranges Significant Landscapes Study.
- Funding has again been allocated to the continued expansion of the successful community climate change action planning pilot project conducted in Malmsbury in 2018/19 to other towns in the shire. This process will help communities in the shire to take local action to address climate change.
- Continue Roll out of Food Organics Garden Organics (FOGO) service.

2.2 Priority – Protect the Natural Environment cont.

There is a strong focus on environmental initiatives in 2020/21 including:

- Energy audits of Council buildings and identification of emission reduction initiatives prioritised according to the \$ per tonne of carbon abatement delivered.
- Council's Domestic Wastewater Management Plan (DWMP) 2019 included an Action Plan which outlines the steps and milestones required to ensure Council positively contributes to domestic wastewater in the highest risk areas. A new initiative continues the inspection and compliance program which was piloted in 2019/20. Audits of wastewater systems in water catchment areas identified as high risk using the DWMP Risk matrix will be undertaken.
- Funding has been allocated to work with landowners in Barrm Birrm Riddell Ranges (also known as the Shone & Shultz subdivision) to transfer land ownership to Council. It is hoped that the transfer of ownership of land will assist in facilitating the potential creation of a nature conservation reserve to improve the biodiversity health in the area.
- A waste compliance officer who would be responsible for undertaking spot checks and kerbside bin inspections during morning hours to assist in better management and reporting of contamination. The position would also play a crucial educational role, informing residents of what waste items go in which kerbside service. Findings from the 2019 Glass trial have shown by undertaking a bin inspection program contamination levels were significantly reduced. Additionally, this role would take a proactive approach to illegal dumping management and be responsible for collecting, reporting and monitoring illegal dumping within the shire.
- Upgrades to the walking tracks at Black Hill Reserve.
- Pathway upgrades and environmental works at Pohlman Street which contribute to implementation of the Romsey Five Mile Creek Master plan.

Statement of how we achieve our priority:

We deliver a suite of citizen science activities, land management workshops and community engagement activities which implement Council's Biodiversity Strategy and build capacity in the community.

We will also implement best practice environmental management through on-ground improvements along our roadsides and at our bushland reserves.

These services should ensure that we effectively protect and enhance the natural environment and landscape.

Indicator and measure of our service performance:

The Victorian Government does not have an indicator and measure of protecting the natural environment.

2.3 Priority – Improve the Built Environment

Why is this a priority

We want to manage infrastructure in a sustainable and efficient way that supports the delivery of services to our residents and visitors, now and into the future.

Description of services:

Assets

1. We 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.
2. We 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 and Strategic Resource Plan.
3. We develop appropriate processes and procedures in asset management and financial sustainability in accordance with the defined national and state frameworks.

Infrastructure and Projects

1. We investigate the best possible solution for our roads, storm water drainage, footpaths, bridges, buildings and street lighting and prepare designs that provide value for money whilst conforming to latest standards, industry best practice and ensure a focus on environmentally responsible procurement in our tendering process.
2. We assess developments and projects proposed by developers and ensure they comply with relevant Australian Standards, Manuals and our engineering guidelines, and we supervise the delivery of those works ensuring future generations inherit good quality infrastructure.
3. We provide project management for capital works projects related to our buildings as well as open-space infrastructure.
4. We inspect, maintain and repair over 490 buildings and structures.

Operations

1. We manage the weekly kerbside collection of garbage and recycling to over 19,000 residences across the shire and organic waste to over 14,000 residences within township areas.
2. We undertake maintenance, renewal, upgrades and new construction works on the network of roads, paths, bridges, drains and kerb and channel.
3. We maintain our iconic street trees, recreation reserves, sporting fields, botanic gardens, playgrounds, public open spaces and bushland reserves for social and environmental values.

Legislative Compliance

1. We conduct fire hazard inspections on private property within the township areas to identify fire risks to community safety. We slash 1000 kilometres of roadsides for fire prevention purposes to reduce the risk of a fire starting and spreading.

2.3 Priority – Improve the Built Environment cont.

Planning

1. We provide statutory planning information, advice and assessment. We process about 900 planning applications as well as responding to requests for information and advice from the community, businesses, developers each year. We also maintain and manage the relationships with over 25 statutory and advisory agencies directly involved in the planning permit application process.
2. We control the building regulation and provide professional building permits and advice to residents and builders. We are also responsible for statutory building compliance and building safety matters for both the residents and visitors.
3. We provide a planning enforcement service for the benefit of all residents, which ensures compliance with planning controls and planning permit conditions. Our compliance officer responds to concerns and monitors compliance with permit conditions, which is a significant task considering over 10,000 assessments were undertaken over the last 10 years.
4. We provide a Heritage Advisory Service which assists the community and staff in assessing heritage value.
5. We develop policies, strategies and plans to manage growth and development in suitable locations and to achieve sustainable environmental, economic and social outcomes.
6. We convert policies into the formal decision making framework such as planning scheme amendments.

The table below provides a summary of the 2020/21 operating revenue and expenditure for this priority area grouped by Council department. The table excludes capital works.

Service area	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Director Assets & Operations	469	469	-
Director Planning & Environment	504	504	-
Engineering Infrastructure & Projects	3,830	4,259	429
Project Management Office	400	400	-
Operations (mainly roads maintenance)	4,906	5,758	852
Statutory Planning and Building	1,238	3,635	2,397
Strategic Planning	1,335	1,381	46
Improve the Built Environment Total	12,682	16,406	3,724

Description of major initiatives:

Initiatives in the 2020/21 budget that align directly to the key actions of the Council Plan for Improving the Built Environment include the following:

- Meet current renewal demand requirements through the investment in the building renewal capital works program.
- Continue to improve continuous accessible paths of travel to key destinations such as recreation and community facilities through the funding of the Footpath Construction Program.
- Continue to develop and refine the concept for the Macedon Ranges Regional Sports Precinct project by allocating further funding to the project in the 2020/2021 budget.

2.3 Priority – Improve the Built Environment cont.

- Continue to work with the community to deliver further stages of the Romsey Ecotherapy Park by including further capital works funding for Stage 2 in the 2020/21 Budget.
- Ensuring officers identify opportunities to upgrade accessible car parking spaces to meet industry best standards.
- The Woodend Intersections Investigation will seek to establish improved movement connectivity particularly around the High Street area.
- Participate in regional projects to increase environmental performance in new development which can be achieved within existing resources.

Significant funding is included in the 2020/21 Budget in regards to the renewal of our buildings. This program will cover a range of our facilities that are on our priority list for renewal. Further details can be found in section 4.5.4. More specifically we will also invest Council funds and money received from grants in the following highlighted works on our facilities:

- The exterior of the Kyneton Town Hall
- Kyneton Museum (subject to grant funding)
- Kyneton Saleyards gantry
- Kyneton Livestock Exchange and Truck Park (Phase 2) (subject to grant funding)
- Riddells Creek Football / Cricket change room showers
- Woodend Buffalo Reserve public toilet.

Whilst ensuring our existing buildings are renewed, funding is also allocated to removing assets that are no longer required, reducing our asset renewal gap. Further information can be found in section 4.5.4 –demolition projects.

To plan for, develop and maintain infrastructure to support the needs of local communities we will continue to undertake a significant construction program for roads, bridges, footpaths, drains and building renewal, the details of which can also be found in section 4.5.4.

New plant will replace existing plant, which has completed its planned life cycle within our ten year plant replacement program.

Statement of how we achieve our priority:

We are responsible for the efficient and effective planning and asset management of civil infrastructure.

We provide project management services for our major capital works to ensure our facilities and infrastructure meet current and future needs by balancing available funding with scope and quality.

We provide advice and supervision to private developers on the infrastructure standards that must be incorporated in any subdivisions and other developments.

We construct new infrastructure and most importantly we manage approximately 1,660kms roads, 205kms of footpaths, 151 road bridges and major culverts, 59 footbridges, 490 buildings and structures including 22 community centres and halls, three transfer stations plus an airfield and a saleyard. Our priority is to repair and refurbish existing facilities before funding new ones.

2.3 Priority – Improve the Built Environment cont.

We provide advice to prospective purchasers, applicants and other interested parties about land development practices and environmental protection.

We are responsible for implementation of the Macedon Ranges Planning Scheme as well as land use planning and control and building regulation. These services should ensure that our lifestyle, culture and sense of place are strengthened by best practice planning and development. This should also ensure that our infrastructure will support the needs of future generations.

Indicator and measure of our service performance:

Victorian Government's indicators and measures of our service performance:

Service	Indicator	Performance Measure
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)

2.4 Priority – Enhance the Social and Economic Environment

Why is this a priority

We want to encourage and support the social and economic development of the shire.

Description of services:

1. We deliver an annual program of around 20 training, seminar and networking opportunities for business in the Macedon Ranges.
2. We provide visitor services including two accredited Visitor Information Centre's and other information outlets.
3. We provide support for volunteers across many aspects of life throughout the shire.
4. We develop strategic plans to guide the social and economic development of the shire.
5. We turn these strategic plans into action, for example, through implementation of the Economic Development Strategy, Visitor Economy Strategy and Agribusiness Plan.
6. We provide resources and assistance to local events and festivals.
7. We provide support to networks and business and tourism groups to deliver economic development activity, business to business support and build resilience.

The table below provides a summary of the 2020/21 operating revenue and expenditure for this priority area grouped by Council department. The table excludes capital works.

Service area	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Economic Development & Tourism	1,558	1,595	37
Enhance the Social and Economic Environment Total	1,558	1,595	37

Description of major initiatives:

Initiatives in the 2020/21 budget that align directly to the key actions of the Council Plan for Enhancing the Social and Economic Environment include the following:

- Use our allocated resources to build connections that support the creative economy through professional development and networking opportunities for artists and craftspeople.
- Use our allocated resources to support the development of and participation in Business and Tourism Associations across the shire.

There are a number of new initiatives for the social and economic environment in 2020/21 including:

- The Macedon Ranges Visitor Economy Strategy was adopted in 2019/20 and operational funding is provided for some implementation of activities in the 2020/21 financial year. The Strategic Directions identified by the strategy include sustainable tourism management, strengthening the Macedon Ranges brand, growth in yield, investment in product, experiences and supporting infrastructure, increasing weekday visitation, creating a connected and cohesive industry and facilitating investment.

2.4 Priority – Enhance the Social and Economic Environment cont.

- Beginning the review of the Gisborne and Romsey development contributions plans to ensure they are still effective in supporting communities with the infrastructure they need.
- Build the capacity of the Strategic Planning team to respond to proponent led Planning Scheme Amendments.
- Beginning the preparation of a new Public Open Space Strategy to guide the provision of improvements to the open space network required to service the existing and future needs of the Shire's community.

Statement of how we achieve our priority:

We will foster and encourage the expansion and diversification of existing businesses and industry sectors and actively support the attraction of sustainable new businesses. We will also work in partnership with various business groups and forums to maximise employment opportunities and to capitalise on the economic benefits of tourism. We improve the job prospects of young people by offering trainee and student placement opportunities.

Where appropriate we will cooperate with the telecommunications sector to reduce mobile phone blackspots, provide advice to businesses on appropriate communication equipment and advocate to government for further communications infrastructure for our shire.

These services should ensure that the economy of Macedon Ranges remains diverse, strong and prosperous.

Indicator and measure of our service performance:

The Victorian Government does not have an indicator and measure of social and economic environment.

2.5 Priority – Deliver Strong and Reliable Government

Why is this a priority

We want our community to have confidence in the way we govern and make decisions.

Description of services:

Customer Service and Governance

1. We provide first point of contact customer services at four offices and manage in excess of 65,000 telephone calls each year. We also receipt payments, sell Kyneton Town Hall performance tickets, register Planning and Building applications and issue disabled persons parking permits.
2. We 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.
3. We provide in excess of 250 media releases, produce and distribute four printed ShireLife newsletters and the Annual Report each year and manage the website and social media channels.
4. We administer approximately 25 applications under the Small Project Grants Scheme.

Finance

1. We pay more than 15,000 supplier invoices annually. The purchasing of goods and services is governed by our Procurement Policy which aims for our purchasing processes to be open and transparent and deliver value for money. We also manage payroll and process around 15,000 pays to our staff per annum.
2. We produce the financial information for the Budget Report, Strategic Resource 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.
3. We 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 rate payers now receive their notices electronically. We work with the Valuer-General Victoria to manage valuations for over 23,000 properties annually and about 1,500 supplementary valuations each year.
4. We lease over 100 properties to tenants for a variety of purposes, predominantly for community and recreational activities and a small amount of commercial arrangements.
5. We manage Council's money in accordance with our Investment Policy and through internal policies and procedures in regard to cash handling and credit card usage.

Tendering

We publically invite tenders from suitably experienced contractors for about 43 major contracts each year.

Organisational Development

1. We provide advice and leadership across the organisation to support staff and management in their effort to deliver excellent service to our community. This includes a Staff Performance and Development Scheme.
2. We manage the recruitment and induction processes for new staff ensuring they are trained in the use of organisational systems.

2.5 Deliver Strong and Reliable Government cont.

3. We coordinate training in workplace health and safety including the prevention of bullying and fraud.
4. We undertake and facilitate risk assessments to reduce the likelihood of incidents and identify and implement measures to improve our WorkCover performance.
5. We provide industrial and human resources advice to ensure legislative compliance. In addition to the negotiation of Enterprise Agreements, dispute resolution and preparation of contracts of employment.
6. We train our volunteers on OH&S and other relevant skills as appropriate to their involvement in the community.

Information Services

1. We provide and support an IT environment which consists of over 80 servers plus several hundred desktop and portable computers across more than 30 facilities within the shire. Internally hosted and cloud-based applications are continually reviewed for adherence to industry best practice, system reliability and value for money.
2. We classify and register about 70,000 items of incoming mail each year in accordance with the Public Records Act 1973.
3. We maintain a Geographic Information System that provides thousands of layers of spatial data covering more than 100 different themes. The system is accessible by all staff and a simplified version is also available through our website.

Internal Reviews

We undertake four reviews each year of different operational areas to identify the degree of internal control, level of legislative compliance and where improvements can be made.

Advocacy

1. We deliver additional benefits to the Macedon Ranges Shire through leadership and collaboration.
2. We demonstrate the highest standards of civic and community leadership.
3. We advocate for and promote regional solutions.

The table below provides a summary of the 2020/21 operating revenue and expenditure for this priority area grouped by Council department. It should be noted that most of these costs are included to support the delivery of the services in the other priority areas.

Service area	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
CEO Office	1,812	1,812	-
Communications	792	792	-
Customer Service	1,183	1,204	21
Director Corporate Services	773	773	-
Finance	1,780	2,711	931
Governance	1,040	1,121	81
Information & Communications	2,616	2,618	2
People, Culture and Performance	2,009	2,222	213
Deliver Strong and Reliable Government Total	12,005	13,253	1,248

2.5 Deliver Strong and Reliable Government cont.

Description of major initiatives:

Initiatives in the 2020/21 budget that align directly to the key actions of the Council Plan to Deliver Strong and Reliable Government include:

- Continue to provide resources to monitor statutory planning services processing / decision times to ensure we achieve the statutory timeframes set by the *Planning & Environment Act 1987*. Target to be achieved is 70% of applications determined within 60 statutory days.
- Develop Governance Rules for adoption by Council by 1 September 2020.
- Draft and begin consultation on, a new ten-year Community Vision to apply to the period 1 July 2021 to 30 June 2030 (for adoption by 31 October 2021).
- Draft, and begin consultation on, a new four-year Council Plan to apply to the period 1 July 2021 to 30 June 2025 (for adoption by 31 October 2021).
- Develop and adopt a suite of new governance-related policies and procedures as required by the new *Local Government Act 2020*, including a Community Engagement Policy, Public Transparency Policy, and Chief Executive Officer Employment and Remuneration Policy.
- Review and adopt revised Instruments of Delegation to delegate Council powers, duties and functions to Council staff.
- Review and adopt revised Instruments of Delegation, and implement any required transition processes, for delegated committees of Council.
- Provide resources to continue to implement outcomes from the employee survey.
- Continue to allocate resources to ensure we are compliant with legislative external reporting and disclosure obligations and ensure internal reporting frameworks are delivered to demonstrate transparency to the community.
- Have staff support and implement initiatives that will strengthen the Health and Wellbeing Advisory Committee's capacity to ensure a disability perspective in its considerations.

Other initiatives that will continue to support strong and reliable government in 2020/21 include:

- A Senior Governance Officer to primarily enable current governance workload to be compliant and of high quality, including council and committee support; meeting existing and revised Freedom of Information requirements, privacy and protected disclosure obligations; ensuring regular delegations review, timely and appropriate appointments and authorisations, policy renewal, place naming and a range of corporate and performance reporting requirements. The role will also assist in managing demands of implementing governance requirements arising from the *Local Government Act 2020*.
- An additional part-time records officer to add additional staff capacity to meet increasing demand for Record Unit services. The additional staffing also provides for better coverage of planned leave and backfill for strategic works, which are currently difficult to achieve within current resourcing levels.
- A dedicated resource to provide support to the Operations Department in the area of risk management and safety.
- A recovery package that targets community and business support in response to the COVID-19 pandemic. Key focus areas of the package will be as follows:
 - Provide support to organisations delivering critical emergency relief services to assist them respond to a growing client base, by resourcing both the Recovery Operations Centre and coordinating the Pandemic Working Group.

- Defer application of late fees on overdue animal registrations, rates and charges until 30 September 2020.
- Work with organisations such as Central Victoria Volunteer Network and Cobaw Community Health to provide support for the impact of COVID-19 pandemic both on the practices of volunteers and in direct support of those people that they provide valuable services for.
- Provide support to local business via an enquiry service regarding support and via the provision of a confidential telephone assistance program to provide access to counselling.
- Programs that provide online sessions with industry experts, develop skills, exchange idea forums, networking and identification of opportunities, seek feedback on how we can help via a survey, streamline business permit processes and a buy local campaign.
- Provision of additional funding for Council's existing grant programs in 2020/21 including Small Project Grants, Community Funding Scheme and the Events and Festival Grants which specifically look to support recovery from the COVID-19 pandemic.
- Waiver of goods on footpaths Local Law permit renewal fees for existing Roadside and Footpath Trading permit holders for twelve months and a 50% waiver on health permit renewals for the first 6 months of 2021 for existing business with current permits.
- Bring forward actions from a number of strategies including Arts and Culture, Visitor Economy and Economic Development that specifically assist our recovery efforts from COVID-19 in the shire.
- Provide a dedicated fund to support our bushland reserves for the installation and maintenance of minor infrastructure to support users of Council's bushland and conservation reserves (excluding Hanging Rock).

To deliver additional benefits to the Macedon Ranges Shire through leadership and collaboration we will meet with Victorian and Australian Government representatives to advocate for and advance projects and partnerships for community benefit.

To advocate for and promote regional solutions we will advocate to government bodies and community stakeholders about current and future transport needs across the whole of our shire.

To ensure our financial resources are sustainable and managed responsibly we will complete the 2019/20 Financial Statements by 30 November 2020 and we plan to adopt the 2020/21 Budget and Strategic Resource Plan by 31 August 2020. Noting that these legislated dates have now been extended by the State Government as a result of the pandemic.

Statement of how we achieve our priority:

We provide governance services, support and resourcing of the elected Council and Council's civic and advocacy role including media communications, website and publications.

We provide customer services for the organisation from Kyneton, Gisborne, Romsey and Woodend.

We are responsible for the financial planning (budgets) and financial reporting (quarterly and annual statements). We manage approved sale, purchase and leasing of property. We are responsible for the collecting, banking and investing of our funds including rates, accounts receivable, loans and grants. We are responsible for all purchases and the payment of our staff, contractors and suppliers.

We believe that these services demonstrate that we proactively engage with our community and make ourselves accountable to the community. They also demonstrate that we are building and sustaining financial capacity.

2.5 Deliver Strong and Reliable Government cont.

We provide advice to our staff on recruitment, induction, training, employee relations, and occupational health and safety and risk management. We also support volunteers in their efforts in our community.

We also plan, operate and improve our corporate information systems, including Records Management, Geographic Information System (GIS), IT Networks & Systems and Help Desk. We also provide support to our staff associated with the use and upgrading of applications. These services should ensure that our workforce has the ability to deliver quality and efficient services to the community.

On behalf of our community we advocate for projects and better services from the Victorian and Australian governments. This is often within a regional context particularly in respect to communications, employment, health and transport.

We are representatives of our community. To lead and advocate for the best interests of the community, we must have a solid foundation of ethical governance at all times and in all circumstances.

Indicator and measure of our service performance:

Victorian Government's indicators and measures of our service performance:

Service	Indicator	Performance Measure
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)

2.6 Reconciliation with 2020/21 budgeted operating result

Service area	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Promote Health and Wellbeing	8,337	21,563	13,226
Protect the Natural Environment	12,881	13,961	1,080
Improve the Built Environment	12,682	16,406	3,724
Enhance the Social and Economic Environment	1,558	1,595	37
Deliver Strong and Reliable Government	12,005	13,253	1,248
Total	47,463	66,778	19,315
Expenses added in / adjusted to align with statutory reporting			
Depreciation and amortisation	14,917		
Borrowing costs	187		
Reserve transfers included in operating budgets	(2,817)		
Deficit before funding sources:	59,750		
Funding sources added in			
Rates and charges	44,242		
Kerbside collection charges	8,673		
Victoria Grants Commission General Purpose Grant	5,738		
Capital project income	6,038		
Non-monetary asset contributions	7,920		
Total Funding sources	72,611		
Operating (surplus)/deficit for the year	12,861		

2.7 Reconciliation from operating results to a balanced budget

	\$'000
Operating (surplus)/deficit for the year	(12,861)
<u>Statutory reporting, non-cash income/(expenses) removed</u>	
Depreciation	(14,917)
Non-monetary asset contributions	7,920
<u>Non-statutory reporting (funding sources)/expenses added back</u>	
Loan Funding	(2,820)
Loan Redemption	520
Reserve transfers included in capital budgets	(3,872)
Reserve transfers from operating budgets	2,866
Proceeds of sale of assets	(400)
Capital works program	23,564
Net Budget Position	-

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the Local Government Planning and Reporting regulations 2014.

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

Pending Account Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 leases, AASB 15 Revenue from Contracts with Customers and ASSB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

- AASB 1059 Service Concession Arrangements: Grantors.

3.1 Comprehensive Income Statement

For the year ended 30 June 2021

	Notes	Adopted Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Income				
Rates and charges	4.1.1	50,600	52,915	2,315
Statutory fees and fines	4.1.2	4,035	4,133	98
User fees	4.1.3	7,253	7,295	42
Grants - operating	4.1.4	11,756	11,386	(370)
Grants - capital	4.1.4	8,304	5,977	(2,327)
Contributions - monetary	4.1.5	680	186	(494)
Contributions - non monetary	4.1.5	8,700	7,920	(780)
Other income		2,113	2,063	(50)
Total income		93,441	91,875	(1,566)
Expenses				
Employee costs	4.1.6	34,706	36,257	(1,551)
Materials and services	4.1.7	23,275	24,477	(1,202)
Depreciation and amortisation	4.1.8	14,160	14,419	(259)
Amortisation	4.1.9	372	498	(126)
Borrowing costs		259	187	72
Other expenses		3,122	3,176	(54)
Total expenses		75,894	79,014	(3,120)
Surplus/(deficit) for the year		17,547	12,861	(4,686)
Other comprehensive income				
<i>Items that will not be reclassified to surplus/deficit in future periods</i>				
Net asset revaluation increment/(decrement)		7,150	1,500	(5,650)
Total comprehensive result		24,697	14,361	(10,336)

3.2 Balance Sheet

As at 30 June 2021

	Notes	Adopted Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Current assets				
Cash and cash equivalents		8,668	9,622	954
Trade and other receivables		5,933	6,333	400
Other financial assets		18,085	15,656	(2,429)
Other assets		519	411	(108)
Total current assets	4.2.1	33,205	32,022	(1,183)
Non-current assets				
Other financial assets		21	21	-
Investment in associates		1,201	1,223	22
Property, infrastructure, plant & equipment		1,136,335	1,150,495	14,160
Investment property		3,291	2,854	(437)
Intangible assets		130	140	10
Total non-current assets	4.2.1	1,140,978	1,154,733	13,755
Total assets		1,174,183	1,186,755	12,572
Current liabilities				
Trade and other payables		8,027	8,312	(285)
Trust funds and deposits		3,386	3,735	(349)
Provisions		6,887	6,288	599
Interest-bearing loans and borrowings	4.2.3	655	535	120
Total current liabilities	4.2.2	18,955	18,870	85
Non-current liabilities				
Provisions		4,842	5,042	(200)
Interest-bearing loans and borrowings	4.2.3	5,495	7,914	(2,419)
Total non-current liabilities	4.2.2	10,337	12,956	(2,619)
Total liabilities		29,292	31,826	(2,534)
Net assets		1,144,891	1,154,929	10,038
Equity				
Accumulated surplus		656,668	670,758	(14,091)
Reserves		488,223	484,171	4,053
Total Equity	4.3	1,144,891	1,154,929	(10,038)

3.3 Statement of Changes in Equity

For the year ended 30 June 2021

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021 Budget					
Forecast balance at beginning of the financial year		1,140,568	656,892	472,976	10,700
Surplus/(deficit) for the year		12,861	12,861	-	-
Net asset revaluation increment/(decrement)		1,500	-	1,500	-
Transfers to other reserves	4.3.2	-	(2,866)	-	2,866
Transfers from other reserves	4.3.2	-	3,871	-	(3,871)
Adoption of standards					
Balance at end of the financial year	4.3.1	1,154,929	670,758	474,476	9,695
2020 Adopted Budget					
Balance at beginning of the financial year		1,120,194	635,622	470,679	13,893
Surplus/(deficit) for the year		17,547	17,547	-	-
Net asset revaluation increment/(decrement)		7,150	-	7,150	-
Transfers to other reserves		-	(3,364)	-	3,364
Transfers from other reserves		-	6,863	-	(6,863)
Balance at end of the financial year		1,144,891	656,668	477,829	10,394

3.4 Statement of Cash Flows

For the year ended 30 June 2021

	Notes	Adopted Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Cash flows from operating activities				
Rates and charges		50,182	53,478	3,296
Statutory fees and fines		4,034	4,133	99
User fees		7,130	7,576	446
Grants - operating		11,756	11,386	(370)
Grants - capital		8,303	5,978	(2,325)
Contributions - monetary		680	186	(494)
Interest received		659	503	(156)
Trust funds and deposits taken		1,450	1,530	80
Other receipts		1,981	2,135	154
Net GST refund		3,288	3,591	303
Employee costs		(34,648)	(35,700)	(1,052)
Materials and services		(22,800)	(25,080)	(2,280)
Trust funds and deposits repaid		(1,600)	(1,680)	(80)
Other payments		(6,948)	(7,292)	(344)
Short term/low value lease payments				
Net cash provided by/(used in) operating activities	4.4.1	23,467	20,744	(2,723)
Cash flows from investing activities				
Net (increase)/decrease in other financial assets		(885)	(1,145)	(260)
Payments for property, infrastructure, plant and equipment		(22,579)	(22,438)	141
Proceeds from sale of property, infrastructure, plant and equipment		400	400	-
Net cash provided by/ (used in) investing activities	4.4.2	(23,064)	(23,183)	(119)
Cash flows from financing activities				
Borrowing costs		(259)	(187)	72
Proceeds from borrowings		1,645	4,465	2,820
Repayment of borrowings		(4,689)	(520)	4,169
Net cash provided by/(used in) financing activities	4.4.3	(3,303)	3,758	7,061
Net increase (decrease) in cash and cash equivalents				
Cash and cash equivalents at the beginning of the year ⁽¹⁾		(2,900)	1,319	4,219
		11,568	8,303	(3,265)
Cash and cash equivalents at the end of the year⁽¹⁾		8,668	9,622	954

(1) Forecast cash at beginning of year (2020/21) differs to cash at end of year (2019/20) due mainly to borrowings carried forward.

3.5 Statement of Capital Works

For the year ended 30 June 2021

	Notes	Adopted Budget 2019/20* \$'000	Budget 2020/21 \$'000	Variance \$'000
Property				
Buildings and building improvements		4,516	5,540	1,024
Land and land improvements		-	250	250
Total property		4,516	5,790	1,274
Plant and equipment				
Plant, machinery and equipment		1,863	1,646	(217)
Computers and telecommunications		417	593	176
Total plant and equipment		2,280	2,239	(41)
Infrastructure				
Roads		8,837	7,473	(1,364)
Bridges		960	460	(500)
Footpaths		1,318	1,379	61
Drainage		876	570	(306)
Recreational, leisure and community facilities		1,817	2,877	1,060
Parks, open space and streetscapes		1,612	962	(650)
Other infrastructure		838	1,814	976
Total infrastructure		16,258	15,535	(723)
Total capital works expenditure	4.5.1	23,054	23,564	510
Represented by:				
Asset renewal expenditure		14,215	15,779	1,564
New asset expenditure		4,488	5,974	1,486
Asset upgrade expenditure		4,351	1,811	(2,540)
Total capital works expenditure	4.5.1	23,054	23,564	510
Funding sources represented by:				
Grants		8,304	5,978	(2,325)
Contributions		472	60	(412)
Council cash		13,818	14,706	887
Borrowings		460	2,820	2,360
Total capital works expenditure	4.5.1	23,054	23,564	510

3.6 Statement of Human Resources

For the year ended 30 June 2021

	Adopted Budget 2019/20	Budget 2020/21	Variance
Staff expenditure	\$'000	\$'000	\$'000
Employee costs - operating	34,706	36,257	1,551
Employee costs - capital	844	1,060	216
Total staff expenditure	35,550	37,317	1,767
Staff numbers	EFT	EFT	EFT
Employees	385.5	390.6	5.1
Total staff numbers	385.5	390.6	5.1

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

Directorate	2020/21 Budget EFT	Comprises		
		Permanent Full Time	Permanent Part Time	Casual
CEO	22.4	18.0	3.9	0.5
Assets and Operations	132.2	109.0	19.9	3.3
Community Wellbeing	143.5	31.0	84.9	27.6
Planning and Environment	48.0	38.0	9.1	0.9
Corporate Services	44.5	33.0	11.0	0.5
Total	390.6	229.0	128.8	32.8
Less: Capitalised Labour costs	(11.0)			
Total operating employee EFT	379.6			

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

Directorate	2020/21 Budget \$'000	Comprises		
		Permanent Full Time	Permanent Part Time	Casual
CEO	2,839	2,217	328	294
Assets and Operations	11,719	9,899	1,523	297
Community Wellbeing	12,978	3,473	7,043	2,462
Planning and Environment	5,051	4,114	852	85
Corporate Services	4,422	3,492	907	23
Total	37,009	23,195	10,653	3,161
Add: Fringe Benefits Tax	308			
Less: Capitalised Labour costs	(1,060)			
Total operating employee costs	36,257			

4. Notes to the financial statements

Rates and charges are Council's main source of income, this income is used to assist in funding our services and capital works expenditure. This section presents information about rates and charges which the Act and the Regulations require to be disclosed in the Council's annual budget.

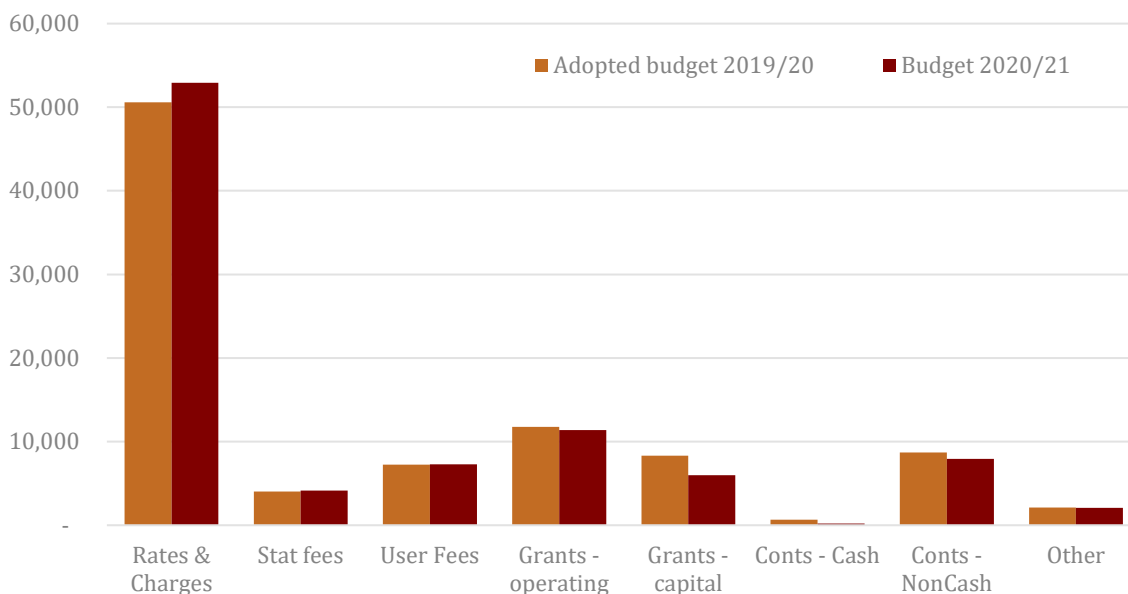
4.1 Comprehensive Income Statement

Overview

Explanation of material changes in income (more than \$0.5m and 10%) between 2019/20 and 2020/21:

- **Rates and charges have increased by \$2.3m.** The increase is due to a rate increase of 2.0% in line with legislated rate cap, growth in the number of property assessments and higher kerbside collection charges following an increase in service costs.
- **Capital grants have decreased by \$2.3m.** Capital grants vary from year to year depending on grant funding available and the projects in the capital program. Some of the larger capital grants that were in the 2019/20 program that are not in 2020/21 are the Fixing Country Roads program (\$1.1m) and Healthy heart of Victoria infrastructure project (\$0.5m)
- **Monetary Contributions have decreased by \$0.5m.** There was a large contribution to a bridge project from a neighbouring Council in the 2019/20 budget.
- **Non-monetary Contributions have decreased by \$0.8m.** This income is represented by the fair value of road, kerb & channel and footpath assets which transfer ownership to council on completion of subdivisions. These transfers vary significantly from year to year based on the level of development. The budget is based on a five year rolling average of prior year actual transfers.

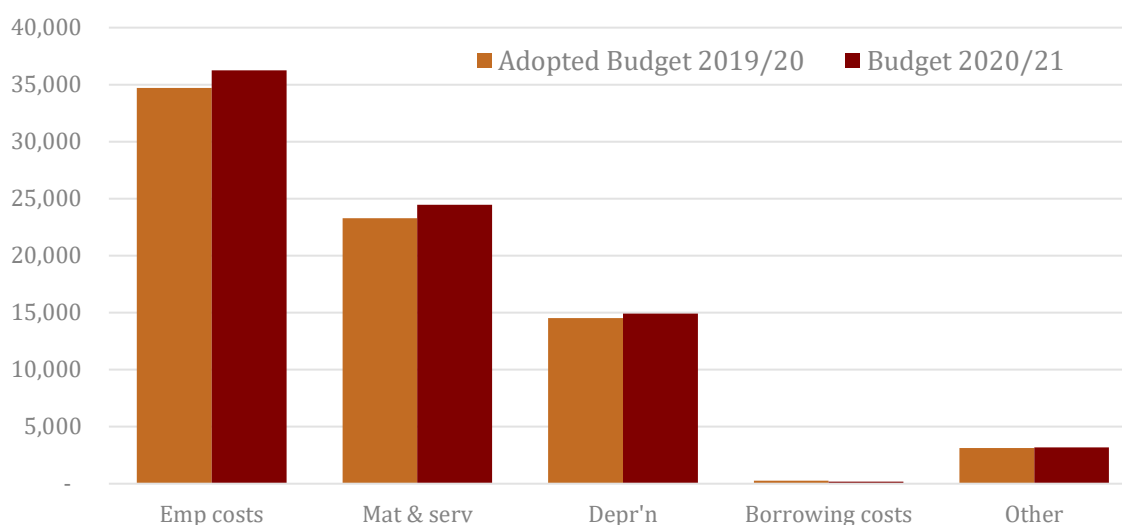
Changes in Income Levels (\$'000) – 2019/20 to 2020/21:



Explanation of material changes in expenses between 2019/20 and 2020/21:

- **Salaries and wages are increasing by \$1.6m.** This increase in costs is due to wage increases included in the Enterprise Bargaining Agreement and growth in staff numbers to support the growth in our services. There are also a number of new initiatives which will require additional resources to deliver – see Appendix A1. Details on our staff numbers can be seen in section 3.6.
- **Materials and services expenses are increasing by \$1.2m.** This increase is predominantly due to the pandemic support and recovery measures included in the 2020/21 budget. Kerbside collection costs and building maintenance cost have also increased. These increases are partly offset by a lower level of operating projects (new initiatives) included in the budget in 2020/21 compared to 2019/20. Refer to Appendix A1 for more detail on new initiatives.

Changes in Expense Levels – 2019/20 to 2020/21:



4.1.1 Rates and Charges

Details of our rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

Rates and charges are the key source of income which is needed to fund delivery of our services and capital works program. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. 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 2.0% in line with the rate cap.

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

Type of Charge	2019/20 \$'000	2020/21 \$'000	Change
General rates	37,372	38,774	3.8%
Municipal charge	4,783	4,830	1.0%
Kerbside collection and recycling	7,871	8,673	10.2%
Supplementary rates and charges	385	434	12.7%
Interest on overdue rates	205	220	7.1%
Less Trust for nature rate rebate	(16)	(17)	0.0%
Rates and charges	50,600	52,915	4.6%

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

Type or class of land	2019/20 cents/\$CIV	2020/21 cents/\$CIV	Change
General rate for rateable residential properties	0.24765	0.23814	-3.8%
Agricultural land rate	0.19812	0.19052	-3.8%
Commercial /Industrial rate	0.29718	0.28577	-3.8%
Recreational land rate	0.12383	0.11907	-3.8%
Not for profit housing rate	0.12383	0.11907	-3.8%

Note: Rates in the dollar for 2020/21 have decreased due to the higher property values determined in the 2020 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.

Type or class of land	2019/20 \$'000	2020/21 \$'000	Change
Residential	32,850	34,220	4.2%
Agricultural	2,265	2,259	-0.2%
Commercial /Industrial	2,187	2,224	1.7%
Recreational land	22	22	3.1%
Not for profit housing	49	49	-0.6%
Total amount to be raised by general rates	37,372	38,774	3.8%

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

Type or class of land	2019/20 Number	2020/21 Number	Change
Residential	20,578	20,789	1.0%
Agricultural	1,031	1,020	-1.1%
Commercial /Industrial	1,121	1,140	1.7%
Recreational land	10	10	0.0%
Not for profit housing	154	154	0.0%
Total number of assessments	22,894	23,113	1.0%

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

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

Type or class of land	2019/20 \$'000	2020/21 \$'000	Change
Residential	13,264,769	14,369,514	8.3%
Agricultural	1,143,023	1,185,678	3.7%
Commercial /Industrial	735,753	778,413	5.8%
Recreational land	17,429	18,695	7.3%
Not for profit housing	39,924	41,280	3.4%
Total value of land	15,200,898	16,393,580	7.8%

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

Type of Charge	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change
Municipal *	212	212	0.0%

* There is no planned increase in the municipal charge in 2020/21 in line with the draft direction of the State Government's rating review. .

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

Type of Charge	2019/20 \$'000	2020/21 \$'000	Change
Municipal	4,783	4,830	1.0%

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

Type of Charge	Per Rateable Property 2019/20 \$	Per Rateable Property 2020/21 \$	Change
Kerbside waste & recycling collection with FOGO ⁽¹⁾	328	420	28.0%
Kerbside waste & recycling collection without FOGO ⁽²⁾	328	346	5.5%
Green Waste collection ⁽³⁾	70	N/A	-100.0%
EPA levy	31	29	-6.5%
Total ⁽⁴⁾	429	449	4.7%

(1) Around 14,000 properties will have food organics waste organics (FOGO) bin in addition to their refuse and recycling bins (4 bins in total).

(2) Around 5,000 properties will not have a FOGO bin (3 bins in total) at the start of 2020/21.

(3) This charge has been incorporated into the Kerbside waste & recycling collection with FOGO charge.

(4) The total reflects the charges for properties with FOGO.

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

Type of Charge	2019/20	2020/21	Change
	\$'000	\$'000	
Kerbside waste & recycling collection	6,526	8,080	23.8%
Green waste collection	727	N/A	-100.0%
EPA levy	618	593	-4.0%
Total	7,871	8,673	10.2%

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

Type of Charge	2019/20	2020/21	Change
	\$'000	\$'000	
General rates	37,372	38,774	3.8%
Municipal charge	4,783	4,830	1.0%
Kerbside collection and recycling	7,871	8,673	10.2%
Rates and charges	50,025	52,278	4.5%

4.1.1(l) Fair Go Rates System Compliance

The Macedon Ranges Shire Council is fully compliant with the State Government's Fair Go Rates System.

	2019/20	2020/21
Total Rates	\$42,155	\$ 43,605
Number of rateable properties	22,894	23,113
Base Average Rates	\$1,796	\$ 1,850
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$1,841	\$ 1,887
Maximum General Rates and Municipal Charges Revenue	\$42,155,493	\$43,606,253
Budgeted General Rates and Municipal Charges Revenue	\$42,154,795	\$43,604,815
Budgeted Supplementary Rates	\$385,000	\$ 434,000
Budgeted Total Rates and Municipal Charges Revenue	\$42,539,795	\$44,038,815

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

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

- The level of supplementary valuations processed;
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- 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 Strategic Resource Plan. In summary, Council has established a rating structure, which is comprised of three key elements. These are:

- Property Rates; which are based on the value of the property.
- Municipal Charge; which reflects a common contribution to the governance costs of Council.
- Service charges; which 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.

There are three major differential rates:

- The General Rate applies to most residential property and vacant land.
- The Business Rate applies to properties that are used for commercial, industrial or professional purposes. The Business rate is 20% more than the General rate.
- The Agricultural Land Rate applies to land that is defined as farm land 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:

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:
 - (a) The amount of revenue required to be raised is in accordance with the Council Plan, Strategic Resource Plan and Budget; and
 - (b) The range and quality of infrastructure, physical services, health services and community services available to the owners and occupiers of residential properties and vacant land.

Agricultural Land Rate:

1. The types and classes of land to which the rate applies is agricultural land which means any rateable land within the Council's municipal district defined as farm land 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 on 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) The amount of revenue required to be raised is in accordance with the Council Plan, Strategic Resource 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) The restrictions upon the use and development of agricultural land in the Planning Scheme; and
- (d) The need to encourage the retention of viable agricultural land for agricultural purposes.

Business (Commercial/Industrial) Rate:

1. The types and classes of land to which the rate will apply is all rateable land which 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:
 - (a) The amount of revenue required to be raised in accordance with the Council Plan, Strategic Resource Plan and Budget; and
 - (b) The 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.

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:
 - (a) The amount of revenue required to be raised in accordance with the Council Plan, Strategic Resource Plan and Budget; and
 - (b) The 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.

4.1.2 Statutory fees and fines

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Animal Control fees	731	739	8
Infringements and costs	163	161	(2)
Permits	1,110	1,215	105
Roads and infrastructure fees	1,570	1,540	(30)
Town planning fees	210	230	20
Other statutory fees	251	248	(3)
Total	4,035	4,133	98

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

4.1.3 User fees

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Aged and health services	191	147	(44)
Child care/children's programs	935	1,008	73
Cultural activities	191	199	8
Gravel pit sales	203	63	(140)
Hanging Rock Reserve fees	735	688	(47)
Leisure centre and recreation	3,607	3,707	100
Saleyards	259	318	59
Waste management services	705	736	31
Other fees and charges	427	429	2
Total	7,253	7,295	42

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. Refer Appendix A2 for a complete list of all fees and charges.

4.1.4 Grants

Operating grants are grants which are received from the Australian and Victorian governments to assist in funding the provision of Council services. Most of these grants are ongoing grants and it is expected that they will be received each year for the foreseeable future. Some of the largest operating grants are the Victorian Grants Commission Grant – General Purpose (\$5.7m), preschools (\$2.8m) and aged and disability services (\$1.7m).

Capital grants are generally one off grants for specific capital projects, however, Council also receives ongoing road funding in the form of the Victorian Grants Commission Grant – Local Roads and the Roads to Recovery Grant. The level of grants fluctuates considerably from year to year depending on the types of capital works and the availability of Victorian and Australian government funding.

The tables on the following page provides further information of the operating and capital grants. In addition, section 4.5 contains our analysis of Capital Works and includes further information on grants and contributions expected to be received during 2020/21.

Operating Grants - Source and Type:

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Aged and disability Services	1,680	1,649	(31)
Victoria Grants Commission	5,715	5,738	23
Recurrent - State Government			
Aged and disability Services	261	3	(258)
Family and children	2,797	2,784	(13)
Maternal and child health	508	570	62
School crossing supervisors	115	120	5
Youth and culture	116	117	1
Other	97	100	3
Total recurrent operating grants	11,289	11,081	(208)
Non-recurrent - State Government			
Aged and disability Services	91	-	(91)
Emergency management	120	120	-
Family and children	-	76	76
Other	256	109	(147)
Total non-recurrent operating grants	467	305	(162)
Total operating grants	11,756	11,386	(370)

Capital Grants - Source and Type:

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Roads to Recovery	1,342	1,441	99
Victoria Grants Commission	2,550	2,360	(190)
Total recurrent capital grants	3,892	3,801	(91)
Non-recurrent - Commonwealth Government			
Parks, Open Space and streetscapes	241	-	(241)
Non-recurrent - State Government			
Buildings	650	200	(450)
Parks, Open Space and streetscapes	940	310	(630)
Recreational, leisure and community facilities	1,219	1,008	(211)
Roads and bridges	1,142	-	(1,142)
Other	220	658	438
Total non-recurrent capital grants	4,412	2,176	(2,236)
Total capital grants	8,304	5,977	(2,327)

4.1.5 Contributions

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Monetary	680	186	(494)
Non-monetary	8,700	7,920	(780)
Total	9,380	8,106	(1,274)

Monetary contributions relate to income from community groups and clubs to Council projects. The income varies from year to year depending on budgeted projects.

Non-monetary contributions are mainly related to new roads contributed to Council by developers when new subdivisions are completed. The non-monetary assets can also be identified as part of an asset revaluation which is completed on a cyclical basis in line with accounting standards. 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 Employee costs

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Salaries and wages	31,200	33,003	1,803
WorkCover	550	250	(300)
Superannuation	2,643	2,696	53
Fringe benefits tax	313	308	(5)
Total	34,706	36,257	1,551

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 expenditure and full time equivalent (FTE) categorised according to the organisational structure of Council is included in the Budgeted Statement of Human Resources in section 3.6.

4.1.7 Materials and services

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Administration	3,828	4,108	280
Building maintenance	885	900	15
Consultants	1,889	1,495	(394)
Contract payments – Parks Maintenance	1,288	1,321	33
Contract payments – Resource Recovery	6,112	6,721	609
Contract payments – other	3,412	4,058	646
General maintenance	697	782	85
Information technology	768	871	103
Insurance	630	590	(40)
Materials and supplies	1,435	1,377	(58)
Utilities	2,331	2,254	(77)
Total	23,275	24,477	1,202

Materials and services include the purchase of consumables, 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.

4.1.8 Depreciation

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Property	1,715	1,785	70
Plant & equipment	1,807	1,575	(232)
Infrastructure	10,638	11,059	421
Total	14,160	14,419	259

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life. Increases in depreciation is 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.

4.1.9 Amortisation

	Budget 2019/20 \$'000	Budget 2020/21 \$'000	Variance \$'000
Landfill	172	172	-
Right of use assets	-	180	180
Software	200	146	(54)
Total	372	498	126

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

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

4.2 Balance Sheet

4.2.1 Assets

Current assets include receivables, assets held for resale, cash held in the bank and the value of investments with short-term maturities of three months or less. The Current Asset balance is projected to increase due to incomplete capital projects in the forecast closing balance for 2019/20. Section 4.5 contains our analysis of Capital Works and includes further information on incomplete capital projects that will be carried forward to 2020/21.

Non-current assets includes property, infrastructure, plant and equipment. Non-Current assets are the largest component of Council's worth and represents the value of all the land, buildings, roads, plant and equipment which has been accumulated over many years.

The asset balance will increase in 2020/21 due to capital works and purchases which 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. Partly offsetting these increases is asset depreciation 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 increase in non-current liabilities during 2020/21 is mainly a result of the new borrowings of \$2.82m for two capital projects and some loans carried over from 2019/20. See 4.2.3 for more details on borrowings and 4.5.2 for the projects.

4.2.3 Borrowings

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

	Notes	Budget 2019/20 \$'000	Budget 2020/21 \$'000
Estimated loan liability as at the start of the year	(1)	9,194	4,504
Less: principal repayments	(2)	(4,689)	(520)
Plus: borrowings approved in prior budget	(3)	1,185	1,645
Plus: new borrowings approved in current budget	(4)	460	2,820
Balance as the end of the financial year		6,150	8,449
Less: Debt Repayment Reserve balance at year end	(5)	(91)	(491)
Net Debt at the end of the financial year		6,059	7,958
Interest payable		259	187

Notes:

(1) The 2020/21 opening balance is lower than the budgeted 2019/20 closing balance as some loans have been deferred (see note 3).

(2) In 2014 Council borrowed \$4.1m via the Local Government Funding Vehicle. These borrowings were interest only and the loan was repaid in full during 2019/20 so the total is abnormally high. Loan redemptions for 2020/21 are only for principal and interest loan repayments.

(3) Prior year loans budgeted for the Kyneton Livestock exchange and truck park upgrade project (\$485k), the Kyneton Early Learning Centre (\$200k) and the Macedon Ranges Sports Precinct (\$500k) have been deferred as the related project works will be carried over to 2020/21.

Loans included in the 2019/20 budget were for the Gardiner Reserve female change rooms (\$200k), Dixon Field pavilion upgrade (\$135k) and Tony Clark Reserve netball and umpires room upgrade (\$125k). These projects are progressing but will either be completed late in the financial year or will carry over to 2020/21, therefore the loan funds will also be carried over.

(4) The borrowings in the 2020/21 budget relate to the loans for the Kyneton Early Learning Centre (\$1.52m) and continuation of the Macedon Ranges Sports Precinct project (\$1.3m).

(5) As noted above, Council has borrowed funds via the Local Government Funding Vehicle. These borrowings are interest only. The principal on these borrowings is not payable until the end of the term of the "loan". Each year funds are transferred to the Debt repayment reserve to enable the principal to be repaid when it falls due.

More information on Council's borrowing strategy and debt ratios can be found in the Strategic Resource Plan.

4.3 Statement of changes in equity

4.3.1 Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations;
- Other financial reserves 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. These amounts are transferred from the Accumulated Surplus to be separately disclosed; and
- Accumulated surplus which is the value of all net assets, less financial reserves that have accumulated over time.

The increase in equity is mainly a result of an increase in the accumulated surplus due to the budgeted surplus for the year.

4.3.2 Reserves

Statement of Financial Reserves

	Forecast balance 01/07/2020 \$ '000	Transfers to Reserve \$ '000	Transfer from Reserve \$ '000	Balance 30/06/2021 \$ '000
Discretionary Reserves				
Plant Replacement	103	1,108	1,200	11
Asset Conversion	661	-	-	661
Commercial Development	3,536	-	700	2,836
Gravel Pit Operations	520	60	-	580
Hanging Rock	463	-	19	444
Senior Citizens Accommodation Maintenance	115	99	80	134
Debt Repayment	91	400	-	491
Total Discretionary Reserves	5,490	1,666	1,999	5,157
Statutory Reserves				
Public Open Space - South	1,235	440	558	1,117
Public Open Space - East	916	180	784	312
Public Open Space - Central	820	180	280	720
Public Open Space - West	1	75	60	16
Public Open Space	2,972	875	1,682	2,165
Community Facilities - South	-	-	-	-
Community Facilities - East	222	-	-	222
Community Facilities - Central	18	-	-	18
Community Facilities - West	98	-	80	18
Community Facilities	338	-	80	258
Car Parking	136	-	-	136
Planning Roadworks	347	75	-	422
Drainage	433	40	-	474
Gisborne Development Contributions Plan	694	100	-	794
Romsey Development Contributions Plan	157	75	100	132
Planning Footpath Works	132	35	10	157
Total Statutory Reserves	5,210	1,200	1,872	4,538
Total Financial Reserves	10,700	2,866	3,871	9,695

Capital Works Projects to be funded from Financial Reserves in 2020/21

Reserve	Project	Funds (\$'000)
Plant replacement	Plant and fleet purchases	1,200
Hanging Rock	Hanging Rock Strategy development	19
Senior citizens accommodation	Senior Citizens unit upgrades	80
Public open space West	Black Hill Reserve track and drainage works	60
Public open space Central	Gilbert Gordon netball court	130
Public open space Central	Woodend Buffalo Reserve – public toilet	150
Public open space East	Barrm Birmm acquisition – operational expense	30
Public open space East	Riddells Creek Football/Cricket shower upgrade	350
Public open space East	Romsey Ecotherapy Park	175
Public open space East	Romsey Five Mile Creek masterplan	165
Public open space East	Lancefield Park oval lighting	64
Public open space South	Gisborne open space land purchase	250
Public open space South	Gisborne Fields landscape plan implementation	231
Public open space South	Gisborne Hobbs Road Reserve security upgrade	77
Community Facilities - West	Kyneton Kindergarten	80
Romsey DCP	Metcalf Drive Romsey upgrade	100
Commercial Development	Gisborne Business Park upgrade	700
Planning Footpath Works	Footpath program	10
		3,871

Brief Summary of Purpose of each Reserve (refer Financial Reserves Policy for full details)

Reserve	Description
Plant Replacement	Funding from plant operations for capital replacements.
Asset Conversion	Net proceeds of property sales for capitals 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 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 roads works.
Drainage	Comprises developer contributions for drainage works.
Gisborne Development Contribution Plan	Includes developer contributions for development works within Gisborne.
Romsey Development Contribution Plan	Includes developer contributions for development works within Romsey.
Planning Footpath Works	Developer contributions for footpath works.

4.4 Statement of cash flows

4.4.1 Net cash flows provided by/used in operating activities

Net cash from operating activities in 2020/21 has decreased by \$2.72m due to decrease in capital grants and increases in both employee costs, material and services.

4.4.2 Net cash flows provided by/used in investing activities

Overall the level of investing activities is expected to be very similar across the two financial years. The \$0.4m budgeted proceeds from sale of property, infrastructure, plant and equipment is the sale proceeds from the turnover of plant and vehicle assets.

4.4.3 Net cash flows provided by/used in financing activities

Net cash flow from finance activity is expected to increase by \$7.06m, due to the repayment of an interest-only loan in 2019/20 and additional borrowings in 2020/21. See section 4.2.3 for more detail on movements in borrowings.

4.5 Capital works program

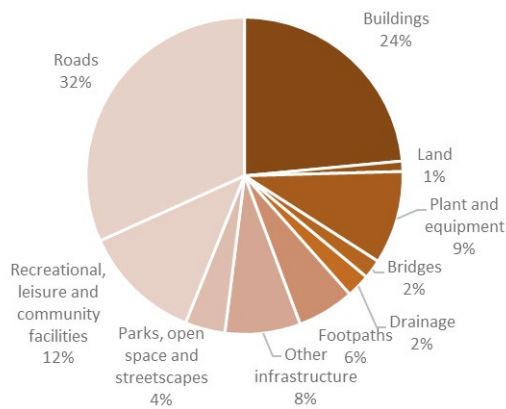
4.5.1 Summary

	Adopted Budget 2019/20 \$'000	Budget 2020/21 \$'000	Change \$'000	Change %
Property	4,516	5,790	1,274	28.2
Plant and Equipment	2,280	2,239	(41)	(1.8)
Infrastructure	16,258	15,535	(723)	(4.4)
Total	23,054	23,564	510	2.2

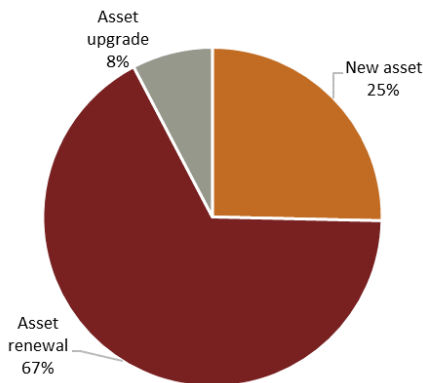
	Project Cost \$'000	Asset Expenditure types			Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council	Loans
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	5,790	1,850	3,794	146	200	-	4,070	1,520
Plant and Equipment	2,239	-	2,239	-	-	-	2,239	-
Infrastructure	15,535	4,124	9,746	1,665	5,778	60	8,397	1,300
Total	23,564	5,974	15,779	1,811	5,978	60	14,706	2,820

The level of capital works expenditure fluctuates significantly from year to year depending on grant funding available and the type of projects.

Budgeted New Capital Works by Asset Type:



Budgeted New Capital Works by Asset Expenditure Type:



The key movement in capital expenditure between 2020/21 and 2019/20 are:

Property: Increase of \$1.3m

2020/21 includes the Kyneton Early Learning Centre (\$1.6m).

Plant and equipment: Decrease of \$41k

Increase in expenditure on IT assets offset against lower spend on plant and vehicles.

Infrastructure: Decrease of \$0.72m

There is a range of variances between 2020/21 and 2019/20. Bridge renewal decrease by \$0.5m due to types of works required on bridges. Parks, open space and streetscapes decrease of \$0.65m due to one off grant funding of Health heart of Victoria of \$540k in 2019/20. Recreational, leisure and community facilities has increased \$1.06m, projects include New Gisborne sports fields of \$1.3m and Kyneton Barkley Square field \$0.75m. Roads expenditure has decreased by \$1.36m due in part to VicRoads funding in 2019/20 of \$1,080k not being available in 2020/21.

At the end of each financial year there are projects which are incomplete due to a variety of factors including planning, community consultation, objections, grant funding availability, tendering and the availability of suitable suppliers and bad weather delays. Refer to section 4.5.3 for more detail on the expected carry forward projects.

4.5.2 Budgeted new capital works

New Projects	Total Capital Cost 2020/21 \$'000	Asset Expenditure Types			Funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Borrow. \$'000	Contrib. \$'000	Council cash \$'000
PROPERTY								
Land								
Gisborne open space purchase	250	250						250
Buildings								
Council building renewal program (see 4.5.4)	2,714		2,714					2,714
Seniors units renewal	80		80					80
Building demolition/removal	146			146				146
Kyneton Early Learning Centre (contribution to new facility)	1,600	1,600				1,520		80
Kyneton Town Hall exterior	300		300					300
Kyneton Museum – renewal works	200		200		200			-
Riddells Creek Football/Cricket change room showers	350		350					350
Woodend Buffalo Reserve toilet block	150		150					150
Total Buildings	5,540	1,600	3,794	146	200	1,520	-	3,820
TOTAL PROPERTY	5,790	1,850	3,794	146	200	1,520	-	4,070
Plant and Equipment								
Fleet and plant replacement program	1,600		1,600					1,600
Aquatic & Leisure equipment renewal	20		20					20
Kyneton Town Hall equipment renewal	26		26					26
Desktop and notebook computer replacement	148		148					148
Network infrastructure renewal	52		52					52
Server replacement program	393		393					393
Total Plant and Equipment	2,239		2,239	-	-	-	-	2,239
INFRASTRUCTURE								
Roads								
Road construction program (see 4.5.4)	3,401		2,041	1,360	1,441			1,960
Bitumen resurfacing program	1,758		1,758					1,758
Financial assistance grants - roads					2,360			(2,360)
Gravel road renewal program	862		862					862
Minor road stabilisation program	257		257					257
Kerb and channel program	169		169					169
Minor traffic management works	47		47					47

	Total Capital Cost 2020/21 \$'000	Asset Expenditure Types			Funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Borrow. \$'000	Contrib. \$'000	Council cash \$'000
New Projects								
Intersection upgrade and renewal program	124		65	59				124
Minor roadworks program	69		69					69
Guardrail program	86		34	52				86
Gisborne Business Park upgrade of existing roads	700	100	600					700
Total Roads	7,473	100	5,902	1,471	3,801	-	-	3,672
Footpaths and Cycleways								
Footpath renewal program	327		327					327
Footpath construction program (see 4.5.4)	930	930						930
BlackHill Reserve track works	122	122						122
Total Footpaths and Cycleways	1,379	1,052	327	-	-	-	-	1,379
Bridges								
Bridge renewal (see 4.5.4)	460		460					460
Total Bridges	460		460	-	-	-	-	460
Drainage								
Minor drainage works (see 4.5.4)	518	105	308	105				518
Minor unplanned drainage works	52	10	30	12				52
Total Drainage	570	115	338	117	-	-	-	570
Recreation, leisure and community facilities								
Macedon Ranges Regional Sports Precinct (New Gisborne)	1,300	1,300				1,300		-
Outdoor pool renewal program	20		20					20
Playground renewal	45		45					45
Kyneton Barkly Square field	750		750		500			250
Lancefield Park lighting	342		342		228		50	64
Woodend Gilbert Gordon netball court	420		420		280		10	130
Total Recreation, leisure and community facilities	2,877	1,300	1,577	-	1,008	1,300	60	509
Parks, open space and streetscapes								
Parks infrastructure renewal program	80		80					80
Romsey Ecotherapy park stage 2	416	416			240			176

New Projects	Total Capital Cost 2020/21 \$'000	Asset Expenditure Types			Funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Borrow. \$'000	Contrib. \$'000	Council cash \$'000
Hanging Rock strategic plan implementation	70	70			70			-
Gisborne Fields landscape plan implementation	231	231						231
Romsey Five Mile Creek masterplan stage 1	165	165						165
Total Parks, open space and streetscapes	962	882	80	-	310	-	-	652
Other infrastructure								
Street/park bin program renewal	33		33					33
Kyneton landfill	200	200						200
Kerbside bin replacement	370		370					370
Kyneton Saleyards gantry	450	450						450
Kyneton Pound – dog holding facility	25	25						25
Bullengarook Hobbs Road Reserve security upgrade	77			77				77
Kyneton livestock exchange and truck park upgrade	659		659		659			-
Total Other infrastructure	1,814	675	1,062	77	659	-	-	1,155
TOTAL INFRASTRUCTURE	15,535	4,124	9,746	1,665	5,778	1,300	60	8,397
TOTAL CAPITAL EXPENDITURE	23,564	5,974	15,779	1,811	5,978	2,820	60	14,706

Next Priority Projects:*

- Kyneton Office refurbishment
- Kindergarten National Quality Standard upgrade
- Early years business process improvements
- Building renewal and road construction projects including: Tylden Hall restumping; Rollinson Reserve Pavilion renewal; Chessy Park Road, Gisborne; and High Street, Lancefield.

*In order to fund community and business pandemic support these projects have been deferred to 2021/22. If funding became available during the year Council may seek to progress these projects.

4.5.3 Works expected to be carried forward from the 2019/20 year

These projects were funded in prior year budgets and it is expected that all or part of the project will be completed in 2020/21. The projects have been delayed due to a range of reasons such as changes in funding, planning or timing constraints for construction. The carry forward projects have not been included in the Statement of comprehensive income or Statement of capital works in section 3.

Expected carry forward projects

Macedon Ranges Sports Precinct
Kyneton Early Years
Roads project – Lauriston Reservoir Road Kyneton
Black spot funding – Romsey Road Romsey
Black spot funding – Mt Eliza Road Romsey
Woodend to Hepburn rail trail - stage 1
Pedestrian crossings Gisborne & Kyneton
Drainage works
Macedon & Woodend cricket nets
Kyneton saleyards & truck wash
Romsey ecotherapy park
Gardiner Reserve football/cricket change rooms
Gardiner Reserve netball/umpire change rooms
Kyneton livestock exchange

From 2020/21 targets for the completion of capital works projects have been introduced:

- Non controllable – the reason for the budget carry forward is outside of the control of Council Officers, e.g. unable to find suitable contractors to deliver the project, grant application associated with a project is unsuccessful, etc. It excludes factors that could have been reasonably foreseen when developing the budget, e.g. not allowing time for consultation.
Target – less than 20% of total capital expenditure budget (inc carry forwards).
- Controllable - the reason for the carry forward is within the control of officers or should have been foreseen when the budget was developed.
Target – less than 5% of total capital expenditure budget (inc carry forwards).

4.5.4 Summary of Renewal and Construction Programs

Building renewal program 2020/21			Total \$2,714,000
Locality	Ward	Building / program	Details & Comments
Darraweit Guim	East	Darraweit Guim public toilets	Replace existing toilets
Gisborne	South	John Aitken Reserve	Lions Club Shelter BBQ
Gisborne	South	Gisborne Library and Mechanics Institute Hall	Toilet renewal
Gisborne	South	Gisborne Library	Office and front counter renewal
Gisborne	South	Gisborne Office Reception	Stage 2 upgrades, includes public toilets
Gisborne	South	Gisborne Aquatic Centre	Mens shower renewal
Gisborne	South	Sankey Reserve	Pavilion, toilets, showers, coach boxes
Gisborne	South	Gisborne Gym	Box Gutters
Kyneton	West	Council Chamber	OHS requirement - power & electrical upgrades, window repairs
Kyneton	West	Kyneton Historical Society	Internal works and storage renewal
Kyneton	West	Kyneton Bowls Club	Roof & HVAC renewal
Kyneton	West	Kyneton Saleyards	Agents Office, drovers hut and supervisors office
Kyneton	West	Kyneton Showgrounds	CH Watts pavilion stormwater & DDA compliance
Kyneton	West	Kyneton Sports & Aquatic Centre	Toilet/change room upgrade
Kyneton	West	Kyneton Mechanics Institute	Renewal works
Lancefield	East	Lancefield Golf Course	Clubhouse ESM & make good
Lancefield	East	Lancefield Swimming Pool	Changerooms and Kiosk
Macedon	South	Jubilee Hall Stage 2	Toilet renewal
Macedon	South	Tony Clarke Reserve Bowls Clubrooms	Asbestos and flood damage
Malmsbury	West	Malmsbury Recreation Reserve	Changerooms
Woodend	West	Woodend Racecourse fencing	Security fencing
Woodend	West	Woodend Golf Club	Club house works
Woodend	West	Woodend Buffalo Stadium	Change room toilet renewal
Woodend	West	Woodend Swimming Pool	Change rooms and kiosk
Woodend	West	Woodend Depot	Office reconfiguration
Regional	All	Building planning project	Planning for 2021/22 renewals

Demolition projects 2020/21			Total \$146,000
Locality	Ward	Building / program	Details & Comments
Lancefield	East	Lancefield old club house & out buildings	Buildings unsafe, no longer utilised
Moneegeeta	East	Moneegeeta BBQ	Not working, no longer used
New Gisborne	South	Ross Watt Reserve bluestone BBQ	Not working, no longer used
Riddells Creek	East	Riddells Creek old tennis rooms & courts	Reinstate ground with top soil & grass
Woodend	West	Woodend Golf Course out buildings	Buildings unsafe, no longer utilised
Woodend	West	Buffalo old toilets	Building non compliant, will be replaced
Woodend	West	Gilbert Gordon Grandstand	Unsafe and requires full upgrade
Woodend	West	Woodend Campapse BBQ	Not working, no longer used

Road program 2020/21			Total \$3,401,000
Locality	Ward	Asset Name	Details & Comments
Kyneton	West	Beauchamp Street	Reconstruction, kerb and channel, footpaths and parking where possible
Kyneton	West	Kyneton Metcalf Road	From Fiddlers Green Road to Malmsbury East Road
Riddells Creek	East	Hamilton Street	Short section needs stabilisation or reconstruction and kerb and channel as required
Riddells Creek	East	Sutherlands Road	From Station Street to Fitzgerald Street. Reconstruction, shoulders, kerb, and footpath
Romsey	East	Metcalf Drive	From Ida Crescent to Reynolds Grove with footpath on eastern road side
Sidonia	East	Sidonia Road	Designs and Investigations
Woodend	West	Schaw Street	Reconstruct widen and add kerb and channel
Woodend	West	Urquhart Street	Pavement stabilisation, kerb and channel renewal

Bridge program 2020/21			Total \$460,000
Locality	Ward	Project	Details & Comments
Malmsbury	West	Ross street	Culvert repairs and guard rail
Kyneton	West	Lauriston Reservoir Road	Culvert replacement
Kyneton	West	Youngs Roads	Culvert replacement
Various		Footbridges Various	Various - level 3 inspections to determine works

Drainage program 2020/21	Total \$518,000
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Locality	Ward	Project Name	Issue
Gisborne	South	Willowbank Road	Replace existing roadside drainage within road reserve.
Gisborne	South	Skyline Drive	Existing pipe within easement has failed and requires full replacement
Gisborne	South	Fersfield Road - Development	Council to reimburse the developer's cost to build a sedimentation Basin.
Gisborne	South	Aitken Street	Design and investigation works.
New Gisborne	South	Farrell Street	Property in Farrell Street has been inundated during heavy rainfall events
New Gisborne	South	Magnet Lane	Design and investigation works.
Woodend	West	Open space parkland off Washington Lane	Current open drain no capable to discharge water, proposal to pipe the existing open drain and connect to existing pit and pipe within existing drainage easement.

Footpath program 2020/21	Total \$930,000
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Locality	Ward	Road Name	Location
Gisborne	South	Fersfield Road	Fersfield Road between Sansom Street and Worcester Road (north side)
Gisborne	South	Fisher Street	Fisher Street from Mulgutherie Way connecting footpath to Goode Street
Kyneton	West	Edgecombe Street	From High Street to Epping Street
Kyneton	West	Begg Street	Begg Street from Mollison Street to New Street (north side)
Lancefield	East	High Street	From Foy Street to Park Street (south side)
Lancefield	East	Chauncey Street	Chauncey Street from Raglan Street to Main Road (north Side)
New Gisborne	South	Station Road	Various short missing segments
Riddells creek	East	Bolithos Road	Bolithos Road from Main Road to Mahoney's Road
Riddells creek	East	Sutton Street	Sutton Street from Main Road to Mahoney's Road
Romsey	East	Main Street	From White Avenue to Existing Path (Barry Street)
Romsey	East	Murphy Street	Murphy Street (west) from Pohlman Street to Wrixon Street
Woodend	West	High Street	High Street, Woodend from Davey Street to School Crossing (north side)
Woodend	West	Forest Street	Forest Street From Jeffreys Street to Buffalo Stadium

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.

Indicator	Measure	Actuals 2018/19	Adopted Budget 2019/20	Budget 2020/21	Trend +/-
Operating position					
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	7.6%	4.6%	4.1%	-0.5%
Liquidity					
Working capital	Current assets / Current liabilities	205.2%	175.2%	169.7%	(5.5)%
Unrestricted cash	Unrestricted cash / Current liabilities	105.9%	105.4%	112.0%	6.7%
Obligations					
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	18.9%	12.2%	16.0%	3.8%
Loans and borrowings ⁽¹⁾	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.1%	9.8%	1.3%	-8.4%
Indebtedness	Non-current liabilities / own source revenue	15.0%	16.2%	19.5%	3.4%
Asset renewal ⁽²⁾	Asset renewal expenditure / Depreciation	89.8%	91.3%	105.8%	14.4%
Stability					
Rates concentration	Rate revenue / adjusted underlying revenue	61.1%	64.1%	64.7%	0.6%
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.3%	0.3%	o
Efficiency					
Expenditure level	Total expenditure / no. of property assessments	\$3,220	\$3,291	\$3,419	\$128
Revenue level	Residential rate revenue / no. of residential property assessments	\$2,082	\$2,179	\$2,262	\$83
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year	21.2%	10.0%	10.0%	o

Key to Forecast Trend:

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

Notes to indicators

(1) The ratio was abnormally high in 2019/20 due to the repayment of a principal only loan (\$4.1m).

(2) The level of asset renewal expenditure varies from year to year depending on the capital program which is influenced by the availability of government grants. A high level of renewal projects is planned for 2020/21 - see project details in section 4.5.

6. Glossary

Act	means the Local Government Act 1989
Annual report	means a report of the activities of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Asset expansion expenditure	means expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries
Asset expenditure type	means the following types of asset expenditure: asset renewal expenditure; new asset expenditure; asset upgrade expenditure; asset expansion expenditure
Asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
Asset upgrade expenditure	means expenditure that: enhances an existing asset to provide a higher level of service; or increases the life of the asset beyond its original life
Australian Accounting Standards (AASB)	means the accounting standards published by the Australian Accounting Standards Board
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
Capital works expenditure	means expenditure on non-current assets and includes new assets, asset renewal, asset expansion and asset upgrade
Council	The local government entity comprising of staff and councillors. Inclusive terms such as we, our and us are regularly used to represent Council.
Council plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next ten years
Fair Go Rates system	Victorian Government legislation that restricts Council rate revenue increases to a specified “cap” on the average increase in rates and municipal charge
Financial resources	means income, expenditure, assets, liabilities, equity, cash and capital works required to deliver the services and initiatives in the budget
Financial statements	means the financial statements and notes prepared in accordance with the Australian Accounting Standards as they apply to the general purpose financial reports of local governments and a statement of capital works and included in the annual report
Financial year	means the period of 12 months ending on 30 June each year
Human resources	means the staff employed by a council
Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in service
Major initiatives	means significant initiatives that will directly contribute to the achievement of the council plan during the current year and have a major focus in the budget

Minister	means the Minister for Local Government
Model budget	means the Victorian City Council Model Budget prepared annually by the Institute of Chartered Accountants in Australia
New asset expenditure	means expenditure that creates a new asset that provides a service that does not currently exist
Non-financial resources	means the resources other than financial resources required to deliver the services and initiatives in the budget
Non-recurrent grant	means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan
Planning and accountability framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Recurrent grant	means a grant other than a non-recurrent grant
Regulations (LGR)	means the Local Government (Planning and Reporting) Regulations 2014
Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Services	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
Statement of capital works	means a statement which shows all capital expenditure of a council in relation to non-current assets and asset expenditure type prepared in accordance with to the model statement of capital works in the Local Government Financial Report
Strategic objectives	means the outcomes a council is seeking to achieve over the next four years and included in the council plan
Strategic resource plan	means a plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the council plan
Strategies	means high level actions directed at achieving the strategic objectives in the council plan
Statement of human resources	means a statement which shows all council staff expenditure and numbers of full time equivalent council staff
Statements of non-financial resources	means a statement which describes the non-financial resources including human resources
Summary of planned capital works expenditure	means a summary of capital works expenditure in relation to non-current assets classified according to the model statement of capital works in the Local Government Financial Report, by asset expenditure type and funding source
Summary of planned human resources expenditure	means a summary of permanent council staff expenditure and numbers of full time equivalent council staff categorised according to the organisational structure of the council

Appendices

Appendix A1 – Summary of new initiatives

No.	Department	New Initiative Details	Category (1)	Ongoing?
1	CEO	Community and business pandemic support package (2)	NP	No
2	CEO	Resourcing of the Macedon Ranges Shire Health and Wellbeing Advisory Committee	NS/CP	Yes
3	Community Safety	Domestic Wastewater Management plan (DWMP) - High risk inspection and compliance program	CP	Yes
4	Community Services	Three year old kindergarten roll out - planner	NS/NP	2 Years
5	Corporate Services	Local Government reform and Municipal Health and Wellbeing plan	NP	No
6	Engineering and Projects	Woodend Intersections Investigations	NP	No
7	Engineering and Projects	Existing Water Sensitive Urban Design (WSUD) maintenance and asset management audit	NP	No
8	Finance	Acquisition of land in Barrm Birrm (Shone and Shultz subdivision)	NP	No
9	Governance	Senior governance officer	NS	Yes
10	Information Services	Records officer	NS	Yes
11	Operations	Project Management officers	NS	2 Years
12	Operations	Operational Risk and Safety officer	NS	Yes
13	Operations	Waste Compliance Officer	NS	Yes
14	Project Management Office	PMO Project Administration officer	NS	2 Years
15	Statutory Planning and Building	Building Technical officer	NS	Yes
16	Strategic Planning and Environ.	Strategic planner	NS	2 Years
17	Strategic Planning and Environ.	Open space strategy	NP	2 Years
18	Strategic Planning and Environ.	Development Contributions Plan review (Part 1) – Gisborne and Romsey	NP	2 Years
19	Strategic Planning and Environ.	Vegetation Protection Overlay (VPO) detailed review – part 2	NP	No
Total net cost of New Initiatives (\$'000)			\$1,911	

Notes:

(1) Category: Council Plan Action (CP), New Project (NP), New staff position or additional staff hours (NS) and Service level variation (SL).

(2) The community and business pandemic support package comprises of a range of initiatives and actions that Council will undertake ranging from relief on interest on overdue rates, additional grants, waiver of some business related Council fees, bring forward actions from the strategies and funding for bushland reserve infrastructure. The total estimated cost of these initiatives is \$1.1m.

Next Priority Projects:*

- Implementation of Dog and Cat Control Order
- Domestic Animal Management Plan – cat desexing

*In order to fund community and business pandemic support these projects have been deferred to 2021/22. If funding became available during the year Council may seek to progress these projects

Appendix A2 – Customer fees & charges

No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
General			
1	Cake Stall Hire	Customer Services	12.00
Photocopying - Private per copy:			
2	A4 (per side)	Customer Services	0.80
3	A3 (per side)	Customer Services	1.25
4	Colour (per side)	Customer Services	5.85
Activities on Roads (Not for Profit)			
5	Activities on Roads (Sporting)	Engineering Planning	176.00
Activities on Roads (Commercial)			
6	Activities on Roads	Engineering Planning	660.00
Woodend Community Hub			
Hall Hire (Category 4 HH)			
7	Not for Profit - Full Day (8hrs)	Customer Services	227.50
8	Not for Profit - Hourly	Customer Services	40.50
9	Commercial - Full Day (8hrs)	Customer Services	325.00
10	Commercial - Hourly	Customer Services	58.00
Multipurpose Room (Category 2 MP)			
11	Not for Profit - Full Day (8hrs)	Customer Services	164.00
12	Not for Profit - Hourly	Customer Services	29.40
13	Commercial - Full Day (8hrs)	Customer Services	235.00
14	Commercial - Hourly	Customer Services	42.00
Hall and Multipurpose Room			
15	Not for Profit - Full Day (8hrs)	Customer Services	276.50
16	Not for Profit - Hourly	Customer Services	49.00
17	Commercial - Full Day (8hrs)	Customer Services	395.00
18	Commercial - Hourly	Customer Services	70.00
Romsey Hub			
Mt William Room			
19	Not for Profit - Full Day (8hrs)	Customer Services	123.00
20	Not for Profit - Hourly	Customer Services	22.40
21	Commercial - Full Day (8hrs)	Customer Services	176.00
22	Commercial - Hourly	Customer Services	32.00
Monegeetta Room			
23	Not for Profit - Full Day (8hrs)	Customer Services	103.60
24	Not for Profit - Hourly	Customer Services	18.20
25	Commercial - Full Day (8hrs)	Customer Services	148.00
26	Commercial - Hourly	Customer Services	26.00
Mt William Room & Monegeetta Room Combined			
27	Not for Profit - Full Day (8hrs)	Customer Services	158.20
28	Not for Profit - Hourly	Customer Services	28.00
29	Commercial - Full Day (8hrs)	Customer Services	226.00
30	Commercial - Hourly	Customer Services	40.00
Small meeting room			
31	Not for Profit - Full Day (8hrs)	Customer Services	82.60
32	Not for Profit - Hourly	Customer Services	14.70
33	Commercial - Full Day (8hrs)	Customer Services	118.00
34	Commercial - Hourly	Customer Services	21.00
<i>Note - there is some availability of free meeting room hire for Not for Profit Groups (see details below after line 569)</i>			
Residential Permits			
35	Permit to enter a building site by means of a motor vehicle having a gross weight exceeding two tonnes.	Operations	492.00
36	Permit to occupy a road for works	Operations	492.00
37	Permit to install/connect to stormwater drain	Operations	364.00
38	Permit to alter or open the road (including Vehicle Crossing)	Operations	364.00
39	Permit to access a building site from a point other than a vehicle crossing	Operations	492.00
40	Temporary Storage of material	Operations	492.00
41	Nature strip landscaping application	Operations	205.30
Rural Permits			
42	Permit to enter a building site by means of a motor vehicle having a gross weight exceeding two tonnes (Vehicle Crossing)	Operations	120.00



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
43	Permit to occupy a road for works	Operations	120.00
44	Permit to install/connect to stormwater drain	Operations	120.00
45	Permit to alter or open road (including Driveway Construction)	Operations	120.00
46	Permit to access a building site from a point other than a vehicle crossing	Operations	120.00
47	Temporary Storage of material	Operations	120.00
	Recycling Materials - Commercial		
48	Cardboard Paper Commercial Quantities Per m3	Operations	21.00
49	Ute/Station Wagon Per m3	Operations	21.00
50	Trailer (6x4Single) Per m3	Operations	21.00
51	Heaped trailer(6x4) Per m3	Operations	21.00
52	Trailer (10x6 single) Per m3	Operations	21.00
53	Heaped Trailer (10x6) Per m3	Operations	21.00
54	Per cubic metre	Operations	21.00
55	Gas Bottles - Small	Operations	7.00
56	Gas Bottles - Large	Operations	9.00
57	Mattress - all sizes	Operations	28.00
	General Waste		
58	Per Bag (120 litres)	Operations	7.00
59	Drum (200 litres)	Operations	15.50
60	Wheelie Bin (240 litres)	Operations	15.50
61	Small Boot	Operations	17.50
62	Small Ute/Station Wagon	Operations	33.00
63	Small Tray Ute	Operations	51.00
64	Trailer (6x4x1 foot)	Operations	33.50
65	Heaped trailer(6x4x2 foot)	Operations	66.50
65	Vehicle/Trailer (6x4x3 foot)	Operations	99.50
67	Vehicle/Trailer (6x4x4 foot)	Operations	133.50
68	Vehicle/Trailer (8x5x1 foot)	Operations	62.50
69	Vehicle/Trailer (8x5x2 foot)	Operations	125.00
70	Vehicle/Trailer (8x5x3 foot)	Operations	186.50
71	Vehicle/Trailer (8x5x4 foot)	Operations	249.00
72	Vehicle/Trailer (10x6x1 foot)	Operations	82.00
73	Vehicle/Trailer (10x6x2 foot)	Operations	164.00
74	Vehicle/Trailer (10x6x3 foot)	Operations	246.00
75	Vehicle/Trailer (10x6x4 foot)	Operations	327.00
76	Vehicle/Trailer (12x7x1 foot)	Operations	110.00
77	Vehicle/Trailer (12x7x2 foot)	Operations	219.50
78	Vehicle/Trailer (12x7x3 foot)	Operations	329.00
79	Vehicle/Trailer (12x7x4 foot)	Operations	439.50
80	Engine Oil over 20 litres- per litre	Operations	0.60
	Green Waste - Commercial (non-residential quantities)		
81	Per Bag	Operations	6.50
82	Drum (200 litres)	Operations	13.50
83	Wheelie Bin (240 litres)	Operations	14.00
84	Small Boot	Operations	17.50
85	Small Tray Ute	Operations	38.00
86	Small Ute/Station Wagon	Operations	30.00
87	Trailer (6x4x1 foot)	Operations	30.00
88	Heaped trailer(6x4x2 foot)	Operations	60.50
89	Vehicle/Trailer (6x4x3 foot)	Operations	90.00
90	Vehicle/Trailer (6x4x4 foot)	Operations	121.00
91	Vehicle/Trailer (8x5x1 foot)	Operations	51.50
92	Vehicle/Trailer (8x5x2 foot)	Operations	103.50
93	Vehicle/Trailer (8x5x3 foot)	Operations	155.00
94	Vehicle/Trailer (8x5x4 foot)	Operations	206.00
95	Vehicle/Trailer (10x6x1 foot)	Operations	72.50
96	Vehicle/Trailer (10x6x2 foot)	Operations	144.50
97	Vehicle/Trailer (10x6x3 foot)	Operations	216.50
98	Vehicle/Trailer (10x6x4 foot)	Operations	289.00
99	Vehicle/Trailer (12x7x1 foot)	Operations	99.00
100	Vehicle/Trailer (12x7x2 foot)	Operations	198.00
101	Vehicle/Trailer (12x7x3 foot)	Operations	297.50
102	Vehicle/Trailer (12x7x4 foot)	Operations	396.50
	Green Waste - (residential quantities)		
103	Per Bag	Operations	Free

No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
104	Drum (200 litres)	Operations	Free
105	Wheelie Bin (240 litres)	Operations	Free
106	Small Boot	Operations	Free
107	Small Tray Ute	Operations	Free
108	Small Ute/Station Wagon	Operations	Free
109	Trailer (6x4x1)	Operations	Free
110	Heaped trailer(6x4x2)	Operations	Free
111	Vehicle/Trailer (6x4x3)	Operations	Free
112	Vehicle/Trailer (6x4x4)	Operations	Free
113	Vehicle/Trailer (8x5x1)	Operations	Free
114	Vehicle/Trailer (8x5x2)	Operations	Free
115	Vehicle/Trailer (8x5x3)	Operations	Free
116	Vehicle/Trailer (8x5x4)	Operations	Free
117	Vehicle/Trailer (10x6x1)	Operations	Free
118	Vehicle/Trailer (10x6x2)	Operations	Free
119	Vehicle/Trailer (10x6x3)	Operations	Free
120	Vehicle/Trailer (10x6x4)	Operations	Free
121	Vehicle/Trailer (12x7x1)	Operations	Free
122	Vehicle/Trailer (12x7x2)	Operations	Free
123	Vehicle/Trailer (12x7x3)	Operations	Free
124	Vehicle/Trailer (12x7x4)	Operations	Free
	Tyres		
125	Car	Operations	8.80
126	Car tyre with rim attached	Operations	13.00
127	Light Truck	Operations	22.50
128	Truck	Operations	40.00
129	Tractor	Operations	211.00
	eWaste		
130	e-Waste - Computers/laptops	Operations	Free
131	e-Waste - TV/dvd	Operations	Free
132	e-Waste - refrigerators	Operations	Free
133	e-Waste - others	Operations	Free
	Mulch Sales		
134	Delivered within Macedon Ranges Shire 6m3 loads	Operations	210.00
135	Delivered within Macedon Ranges Shire 10m3 loads	Operations	307.50
136	Per Cubic metre loaded by Council	Operations	30.00
137	Self-service - per trailer load	Operations	11.00
	Gravel Pit Operations		
138	Crushed per tonne (external)	Operations	21.00
139	Crushed per tonne (internal)	Operations	11.00
140	Uncrushed per tonne (external)	Operations	13.30
141	Uncrushed per tonne (Internal)	Operations	7.15
142	Clay Fill per tonne	Operations	2.85
	Community Buses		
143	Non Community Group Booking per day	Operations	55.00
144	Non Community Group km rate	Operations	1.35
145	Non Community Group E-Tag	Operations	15.70
146	Community Group Booking	Operations	19.45
147	Community Group km rate	Operations	1.25
148	Community Group E-Tag	Operations	15.35
149	Internal Group Booking Fee	Operations	16.80
150	Internal Group Km rate	Operations	1.15
151	Bond Social Functions	Operations	350.00
	Saleyards		
152	Lambs/Sheep - per head	Operations	1.40
153	Store Sheep - per head	Operations	0.90
154	Goats - per head	Operations	2.00
155	Fat Cattle - per head	Operations	12.60
156	Cow/calf - per head	Operations	14.55
157	Bulls - per head	Operations	17.75
158	B/Calf - per head	Operations	4.40
159	Store Cattle - per head	Operations	12.60
160	Truck wash Fees per minute	Operations	1.45
161	Horses - per head	Operations	38.75
162	Agents fees cattle	Operations	0.60%

No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
163	Agents fees sheep and goats	Operations	0.60%
164	Agent fees horses	Operations	0.60%
165	NLIS Buyer Fee - Cattle	Operations	2.75
166	NLIS Tag Fee - Cattle (New fee in budget line, but currently charging agents)	Operations	27.55
167	NLIS Buyer Fee - Sheep	Operations	1.05
168	NLIS Tag Fee - Sheep (New fee in budget line, but currently charging agents)	Operations	5.15
169	Saddlery - per sale event	Operations	441.75
170	Private Weighing of cattle	Operations	5.55
171	Private use of saleyards	Operations	\$70/hour
172	Standpipe fees per mega litre (1,000 litres)	Operations	3.90
	Health		
173	Public Health & Wellbeing Act Registration - New Business	Health	276.00
174	Public Health & Wellbeing Act Premises Renewal of Registrations	Health	200.00
175	Public Health & Wellbeing Act Premises Registrations - Late fee after 31 December	Health	110.00
176	Public Health & Wellbeing Act Premises Transfer fee	Health	100.00
177	Septic Tank - New Application	Health	690.00
178	Septic Tank - Alteration to existing	Health	487.00
179	Septic Tank - Amend permit	Health	143.00
180	Septic Tank - minor alterations	Health	210.00
181	Septic Tank - Search Fee	Health	136.00
182	Septic Tank - Fees for inspection	Health	176.00
183	Food Act Premises Renewal Fees Class 1	Health	483.00
184	Food Act Premises Registration- New Bus Class 1	Health	637.00
185	Food Act Premises Renewal Fees Class 1 - Late Fee after 31 December	Health	110.00
186	Food Act Premises Transfer fee Class 1	Health	242.00
187	Food Act Premises Renewal Fees Class 2	Health	484.00
188	Food Act Premises Registration - New Business Class 2	Health	637.00
189	Food Act Premises Renewal Fees Class 2 - late fee after 31 December	Health	110.00
190	Food Act Premise Transfer fee Class 2	Health	242.00
	Food Act Premise Transfer fee Class 3	Health	121.00
191	Food Act Premises Renewal Fees Class 3	Health	242.00
192	Food Act Premises Registration - New Business Class 3	Health	395.00
193	Food Act Premises Renewal Fees Class 3 - Late fee after 31 December	Health	110.00
194	Food Act Seasonal Sporting Club New and Renewal fee Class 2 & 3	Health	110.00
195	Fees for Inspection requested by purchaser/solicitor	Health	220.00
196	Food Act Street Trader Temporary food premises fees	Health	110.00
	Community Safety		
197	Fire Hazard re-inspection fee	Community Safety	184.50
198	Animal Business re inspection fee (compliance re-check)	Community Safety	263.00
199	Domestic Animal Business re inspection fee (non-compliance re-inspection fee 2nd and subsequent re-inspections - per visit fee)	Community Safety	513.00
200	After-hours Officer attendance fee	Community Safety	81.00
201	Additional officer attendance fee	Community Safety	81.00
202	Cat Cage Hire Fees (per weekly hire)	Community Safety	10.00
203	Cat Cage on property set up fee (per Officer site visit - additional to cage hire fee)	Community Safety	15.00
204	Replacement Tag and transfer from other Council areas	Community Safety	8.00
205	Cat Registrations - (complete) Full	Community Safety	130.00
206	Cat Registrations - (complete) Concession	Community Safety	65.00
207	Cat Registrations - (desexed/microchip/etc.)	Community Safety	43.00
208	Cat Registrations - (desexed/microchip/etc) Concession	Community Safety	21.00
209	Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation)	Community Safety	43.00
210	Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation) - Concession	Community Safety	21.00
211	"Cat Registration - Initial registration for desexed cat (inc. adoptions)		
212	Cat Registration - Initial registration for desexed cat (inc. adoptions) Discount applied to first registration year only.	Community Safety	Free
213	Cat Registration - New (initial) registration between 1 Jan to 9 April (except cats kept for breeding at DAB)	Community Safety	50% of full year
214	Cat Registration - Fostered by registered foster carer (1st 12 months)	Community Safety	5.00
215	Dog Registrations - (complete) Full	Community Safety	148.00



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
216	Dog Registrations - (complete) Pensioner	Community Safety	74.00
217	Dog Registrations - (desexed/micro chipped/etc) Full	Community Safety	49.00
218	Dog Registrations - (desexed/micro chipped/etc) Concession	Community Safety	24.00
219	Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training)	Community Safety	49.00
220	Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training) - Concession	Community Safety	24.00
221	Dog Registration - Farm Working Dog	Community Safety	49.00
222	Dog Registration - Farm Working Dog Concession	Community Safety	24.00
223	Dog Registration - Assistance Dogs (Guide, Hearing) and Government Authority exemptions	Community Safety	FREE
224	Dog Registration - Initial registration for desexed adopted dog from registered shelter. Discount applied to first registration year only	Community Safety	16.00
225	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)	Community Safety	50% of full year
226	Dog Registration - Fostered by registered foster carer (1st 12 months)	Community Safety	5.00
227	Animal Registration Renewal - Late fee	Community safety	10.00
228	Impound Release Fee (from Council) - Dogs/Cats	Community Safety	81.00
229	Pound reclaim fee (from contractor) - dogs	Community Safety	338.00
230	Pound reclaim fee (from contractor) - cats and small domestic pets (e.g. rabbits, guinea pigs, ferrets, chickens, etc.)	Community Safety	200.00
231	Impound Release Fees - subsequent daily care fee normal impounds - Dogs/Cats/Small Animals	Community Safety	11.00
232	Impound Release Fee (from Council) - Dogs/Cats - subsequent impoundment within 6 months of initial impoundment	Community Safety	162.00
233	Seized dog daily care fee (investigation/case holds)	Community Safety	47.00
234	Seized cat/small domestic pets daily care fee (investigation/case holds)	Community Safety	36.00
235	Emergency welfare boarding	Community Safety	At cost
236	Pound contractor - registration admin processing fee (added to price of registration)	Community Safety	20.50
237	Microchipping Fee - Impounded Animals	Community Safety	65.00
238	Veterinary care costs for impounded / seized animals	Community Safety	At cost
239	Dog Registration Declared Dangerous	Community Safety	500.00
240	Dog Registration Declared Menacing	Community Safety	500.00
241	Dog Registration Restricted Breed	Community Safety	500.00
242	Dog Registration - Declared Dog Concession (applies to Restricted Breed and Menacing only)	Community Safety	250.00
243	Dog Registration - Guard dog /protection trained dog	Community Safety	148.00
244	Local Law Busking Fee (over 18yrs age)	Community Safety	33.00
245	Local Laws Fees - General Permit	Community Safety	155.00
246	Local Laws Fees – General Permit (charitable / not-for-profit one per annum)	Community Safety	FREE
247	Local Laws Fees - Permit to burn	Community Safety	FREE
248	Local Laws Fees - Additional Animal Permit (up to 5 total)	Community Safety	99.00
249	Local Law Permit - Outdoor Dining 5-8 tables and seats	Community Safety	245.00
250	Local Law Permit - Outdoor Dining 9+ tables and seats	Community Safety	345.00
251	Local Law Permit - Ancillary furniture (e.g. umbrellas, heaters, screens, plants) annual price per business	Community Safety	55.00
252	Local Law Permit - Goods for display 1-4 items (e.g. display tables, shelves, clothes racks, etc.)	Community Safety	87.00
253	Local Law Permit - Goods for display 5-8 items (e.g. display tables, shelves, clothes racks, etc.)	Community Safety	130.00
254	Local Law Permit - Goods for display 9+ items (e.g. display tables, shelves, clothes racks, etc.)	Community Safety	175.00
255	Local Law Permit - Moveable advertising signs / flags - fee per each item (note - maximum 2 signs permitted)	Community Safety	43.00
256	Local Law Permit - Real Estate Signs (annual price per franchise)	Community Safety	200.00
257	Skip Bin Permit (domestic use 4m3 size and under)	Community Safety	87.00
258	Bull/Stallion Impound Release Fee (per head, excludes transport costs)	Community Safety	179.00
259	Other Large Livestock Impound Release Fee (per head)(excludes transport)(horse/cattle)	Community Safety	109.00

No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
260	Livestock Impound Release Fee (per head)(excludes transport costs)(sheep/goat/alpaca/pig)	Community Safety	52.00
261	Small Livestock Impound Council Release Fee (per head) (rabbit/ferret/chicken)	Community Safety	26.00
262	Livestock Impounded Fee - Per Day Cattle/Horses	Community Safety	46.00
263	Livestock Impounded Fee - Per Day Sheep/Goats	Community Safety	24.00
264	Livestock transport fee	Community Safety	At cost
265	Owner handover of Dog or Cat (S.33A)	Community Safety	81.00
266	General Items Impound Fee (excludes all transport costs)	Community Safety	85.00
267	Vehicle Impound Release Fee (excludes transport and storage costs costs)	Community Safety	210.00
268	Vehicle Impound Daily Fee	Community Safety	21.00
268	Vehicle impound transport costs (includes recovery/carriage/towing)	Community Safety	At cost
270	Local Law Permit / Domestic Animal Business Registration - late renewal fee (30+ days overdue)	Community Safety	25.00
271	Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (1 type)	Community Safety	299.00
272	Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (add-on DAB types - fee per each additional business type)	Community Safety	52.00
273	Domestic Animal Business Registration - Breeding - up to 5 fertile female dogs / cats	Community Safety	262.00
274	Domestic Animal Business Registration - Breeding - 6 to 10 fertile female dogs / cats	Community Safety	368.00
275	Domestic Animal Business Registration - Breeding - 11 to 50 fertile female dogs / cats	Community Safety	788.00
276	Domestic Animal Business Registration - Breeding - over 50 fertile female dogs / cats	Community Safety	1,051.00
277	Foster carer registration	Community Safety	Free
	<i>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 www.dtf.vic.gov.au/financial-management/indexation-fees-and-penalties.</i>		
	Home and Community Care		
278	Domestic Assistance- Hrly Rate (Low)	Community Support	8.80
279	Domestic Assistance - Hrly Rate (Medium)	Community Support	15.30
280	Domestic Assistance - Hrly Rate (High)	Community Support	25.20
281	Personal Care - Hrly Rate (Low)	Community Support	5.80
282	Personal Care - Hrly Rate (Medium)	Community Support	9.70
283	Personal Care - Hrly Rate (High)	Community Support	12.70
284	Respite Care - Hrly Rate (Low)	Community Support	4.10
285	Respite Care - Hrly Rate (Medium)	Community Support	6.10
286	Respite Care - Hrly Rate (High)	Community Support	12.50
287	Delivered Meals (Low)	Community Support	10.90
288	Delivered Meals (Medium)	Community Support	12.10
289	Delivered Meals (High)	Community Support	14.80
290	Social Support Individual Hrly Rate (Low)	Community Support	5.80
291	Social Support Individual Hrly Rate (Medium)	Community Support	9.70
292	Social Support Individual Hrly Rate (High)	Community Support	12.70
293	Domestic Assistance Core Hours	Community Support	61.50
294	Domestic Assistance - After Hours	Community Support	93.60
295	Domestic Assistance - Public Holidays	Community Support	107.60
296	Personal care - core	Community Support	65.00
297	Personal care - After Hours	Community Support	101.50
298	Personal care - Public Holidays	Community Support	113.00
299	Respite care - core	Community Support	64.30
300	Respite care - After Hours	Community Support	96.00
301	Respite care - Public Holidays	Community Support	113.00
302	Social Support Individual - Core	Community Support	65.00
303	Social Support Individual - After Hours	Community Support	101.50
304	Social Support Individual - Public Holidays	Community Support	113.00
305	Private Business - Delivered Meals	Community Support	26.50
306	Full cost travel per km	Community Support	1.55
307	Home maintenance (non-trades) Low	Community Support	12.80
308	Home maintenance (non-trades) Medium	Community Support	15.20



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
309	Home maintenance (non-trades) High	Community Support	22.00
310	Home maintenance (working at height)	Community Support	51.00
311	Home Modifications Low	Community Support	12.80
312	Home Modifications Medium	Community Support	15.20
313	Home Modifications High	Community Support	21.50
	Family & Children's Services - fees effective for period January 2021 to December 2021		
314	4 year old Kindergartens per term 15 hours (billed in three instalments)	Family & Children's Services	1,635.00
315	4 year old kindergartens per term 15 hrs - twins (billed in three instalments)	Family & Children's Services	2,452.50
316	Pre Kindergarten per term - 5 hrs per week billed in three instalments (2020 2.5 hours week)	Family & Children's Services	1,635.00
317	Preschool enrolment application fee - non-refundable	Family & Children's Services	40.00
318	Preschool enrolment application fee - non-refundable - health care holders	Family & Children's Services	Free
319	Manna Gum single room hire - hour	Family & Children's Services	25.50
320	Manna Gum single room hire - Day	Family & Children's Services	145.00
321	Manna Gum combined room hire - hour	Family & Children's Services	41.00
322	Manna Gum combined room hire - Day	Family & Children's Services	220.00
	30% discount for not for profit apply to these room hire rates	Family & Children's Services	
323	Freeza Events	Community Development	10.00
324	Youth Mental Health First Aid Training - Residents & Schools within the Shire	Community Development	37.50
325	Youth Mental Health First Aid Training - Non-residents	Community Development	190.00
326	Youth Mental Health First Aid Training - Organisations outside the Shire	Community Development	240.00
	Cultural Development equipment fees for hall hire-in and community events		
	<i>See General Meeting Rooms & Halls Section for these types of facilities at this centre.</i>		
	Kyneton Town Hall		
327	Hire for first 4 hours (Commercial)	Cultural Development	1,396.00
328	Additional hour hire (Commercial)	Cultural Development	107.60
329	Performance Large Groups per hour, min 4 hours Not For Profit	Cultural Development	182.00
330	Hourly Rehearsal Large Groups (above 50 occupants or outside of office hours) Not For Profit	Cultural Development	139.00
331	Hourly Rehearsal Small Groups (less than 50 occupants, Office hours only) min 4 hours Not For Profit	Cultural Development	107.00
332	Richardson Room Not For Profit (In addition to hiring the Kyneton Town Hall)	Cultural Development	83.00
333	Balcony Not For Profit (When Hiring the Kyneton Town Hall)	Cultural Development	83.00
334	Kitchen Facilities Hire Not For Profit (When Hiring the Kyneton Town Hall)	Cultural Development	160.00
335	Dressing Rooms Not For Profit - per Room (When Hiring the Kyneton Town Hall)	Cultural Development	39.00
336	Kitchen Facilities Hire	Cultural Development	365.00
337	Technician per hour	Cultural Development	60.00
338	Usher per hour	Cultural Development	60.00
	Ticketing fees and charges		
	Commercial rate		
339	Ticketing / booking fee (per ticket sold)	Cultural Development	2.70
340	Ticketing / booking fee - per complimentary ticket (max 10)	Cultural Development	1.00
341	Administration fee (% of gross total ticket sales)	Cultural Development	3.5%
342	Postage fee (optional) per transaction	Cultural Development	3.00
	Not for Profit / Community rate		
343	Ticketing / booking fee (per ticket sold)	Cultural Development	2.00
344	Ticketing / booking fee - per complimentary ticket (max 10)	Cultural Development	1.00
345	Administration fee (% of gross total ticket sales)	Cultural Development	3.5%
346	Postage fee (optional) per transaction	Cultural Development	3.00
	Internal rate – Community event - priced ticket		



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
347	Ticketing / booking fee (per ticket sold)	Cultural Development	2.00
348	Ticketing / booking fee -per complimentary ticket (max 10)	Cultural Development	1.00
	Internal rate – Community event - Zero priced ticket		
349	Ticketing / booking fee (per ticket sold)	Cultural Development	1.00
350	Ticketing / booking fee - per complimentary ticket (max 10)	Cultural Development	1.00
	Internal rate – Commercial - priced ticket		
351	Ticketing / booking fee (per ticket sold)	Cultural Development	2.70
352	Ticketing / booking fee - per complimentary ticket (max 10)	Cultural Development	1.00
353	Technician per hour	Cultural Development	70.00
	Red Brick Building		
354	Hourly Rate (Commercial)	Cultural Development	29.00
355	Daily Rate (Commercial)	Cultural Development	160.00
	Bluestone Theatre		
356	Daily Rate - Rehearsals / Set up (Commercial)	Cultural Development	235.00
357	Performance (Commercial)	Cultural Development	270.00
358	Stage Only - set storage (Commercial)	Cultural Development	108.00
359	Auditorium Only (Commercial)	Cultural Development	160.00
360	Hourly (Workshops only , No audience)	Cultural Development	29.00
361	Bluestone Theatre remove / reinstate seating bank	Cultural Development	323.00
	Museum		
362	Adults	Cultural Development	5.00
363	Pension/Student (Under 5 years free)	Cultural Development	3.00
364	Education/Schools program per student	Cultural Development	2.50
365	Family	Cultural Development	10.00
366	Group Booking with activities (per person)	Cultural Development	5.00
367	Bus rate within Macedon Ranges and up to 50 visitors	Cultural Development	128.00
368	Bus rate schools	Cultural Development	138.00
369	Bus rate adults	Cultural Development	230.00
	Kyneton Mechanics Institute Theatre		
370	Kyneton Mechanics Institute THEATRE commercial EVENT rate	Cultural Development	300.00
371	Kyneton Mechanics Institute THEATRE Not For Profit EVENT rate	Cultural Development	210.00
372	Event Bond	Cultural Development	1,000.00
	Kyneton Mechanics Institute Large Meeting Room /Studio		
373	Kyneton Mechanics Institute SUPPER ROOM regular user hourly rate	Cultural Development	24.50
374	Kyneton Mechanics Institute SUPPER ROOM casual hourly rate	Cultural Development	30.00
	Kyneton Mechanics Institute Small Meeting Rooms		
375	Kyneton Mechanics Small Meeting Room / Studio per Hour	Cultural Development	21.00
	Kyneton Mechanics Institute - Daily Room/Hall Charges		
	Small Meeting Rooms		
376	Kyneton Mechanics Small Meeting Room / Studio per day	Cultural Development	150.00
	Large Meeting Rooms		
377	Kyneton Mechanics Large Meeting Room / Studio per day	Cultural Development	170.00
378	Event Trailer Including Delivery and Pick Up (Office Hours Only / Max travel distance 40 km each way)	Cultural Development	630.00

No Discount

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.*

50% Discount 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*

• *Start-up Arts based businesses*

• *Non-Government community service organisations*

70% Discount • 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*



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
	<i>100% Discount Where Council directly supports local groups to provide events and activities in line with the Council strategies or emergency services.</i>		
	<ul style="list-style-type: none"> • <i>Emergency Services</i> • <i>Community NFP groups conducting meetings (up to 12 times per year).</i> • <i>Recipients of In-Kind event support through the MRSC Events and Festivals funding program.</i> • <i>Community groups providing an agreed return service to Council.</i> • <i>In addition to the above groups, application for 100% in-kind venue hire subsidy can be made by formal written submission to the Director of Community Wellbeing.</i> 		
	<i>* no internal fees for MRSC departments</i>		
	Recreation Reserve User Contributions and Fees		
379	Sporting Club annual user contribution (proportioned across all clubs and groups)	Recreation & Leisure	34,781.00
380	Casual Hire of Grounds (per day or part thereof) - Local community group - admission fee charged	Recreation & Leisure	58.50
381	Casual Hire of Grounds (per day or part thereof) - Local community group - Not for Profit - no admission fee to event	Recreation & Leisure	Free
382	Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - less than 150 people	Recreation & Leisure	410.00
383	Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - more than 150 people	Recreation & Leisure	805.00
384	Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - more than 600 people	Recreation & Leisure	1,180.00
385	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)	Recreation & Leisure	Free
386	Charitable organisations - Full profits to a registered charitable organisation - (per day or part thereof)	Recreation & Leisure	Free
387	Weddings Service/Photography in Council Reserves inc. Botanical Gardens - Residents	Recreation & Leisure	86.00
388	Weddings Service/Photography in Council Reserves inc. Botanical Gardens - Non Residents	Recreation & Leisure	174.00
389	Casual Hire of Grounds (per day or part thereof) - Non Local Schools	Recreation & Leisure	164.00
	Hanging Rock Reserve User Fees		
390	Admission Car	Recreation & Leisure	10.00
391	Admission Coach *	Recreation & Leisure	50.00
392	Admission Minibus *	Recreation & Leisure	20.00
393	Admission Motorbike	Recreation & Leisure	10.00
394	Admission Person not in car or bus	Recreation & Leisure	4.00
	* Local School & Charity Groups - 20% discount		
	Hanging Rock Reserve Site Fees Non Commercial		
395	Petanque Shelter - booking fee only. Car entries separate.	Recreation & Leisure	137.00
396	South West & South East Shelters - booking fee only. Car entries separate.	Recreation & Leisure	88.00
397	BBQ's - 2 Plates - booking fee only. Car entries separate.	Recreation & Leisure	88.00
398	East Paddock Shelter A - booking fee only - day time	Recreation & Leisure	192.00
399	East Paddock Shelter A - booking fee including 30 cars - day time	Recreation & Leisure	492.00
400	East Paddock Shelter A - booking fee including 15 cars - day time	Recreation & Leisure	342.00
401	East Paddock Shelter B - booking fee only - day time	Recreation & Leisure	110.00
402	East Paddock Shelter B - booking fee including 30 cars - day time	Recreation & Leisure	410.00
403	East Paddock Shelter B - Booking fee including 15 cars - day time	Recreation & Leisure	260.00
404	East Paddock Shelters - after hours event - add to above daily booking fee	Recreation & Leisure	274.00
405	Cricket Oval (Exclusive Use) - per part or full day	Recreation & Leisure	242.00
	Hanging Rock Reserve Site Fees Commercial		
406	Site reservation fee plus normal entry charge (negotiable)	Recreation & Leisure	354.00
	Hanging Rock Reserve		
407	Annual Pass	Recreation & Leisure	74.00
408	Farm Stay - Annual Pass	Recreation & Leisure	84.00
409	1/2 Day Film Crew + Bond determined by Management. Fee may be negotiated.	Recreation & Leisure	978.00
410	Full Day Film Crew + Bond determined by Management. Fee may be negotiated.	Recreation & Leisure	1,623.00
411	Guided Tours Minibus 1 hr (12 people) *	Recreation & Leisure	126.00
412	Guided Tours Coach 1 hr (40 people) *	Recreation & Leisure	177.00
413	Nightwalks Adults	Recreation & Leisure	25.00



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
414	Nightwalks Children (per child)	Recreation & Leisure	12.00
415	Nightwalks Family (2 Adults & 2 Children)	Recreation & Leisure	62.00
416	Silver Service Tour per person for conferences etc.	Recreation & Leisure	21.00
417	Wedding Service & Photographs held at Hanging Rock * Local School & Charity Groups - 20% discount	Recreation & Leisure	482.00
418	Administration costs associated with wedding events	Recreation & Leisure	268.00
419	Additional onsite meeting for weddings	Recreation & Leisure	45.00
	Hanging Rock Film Night		
420	Per paying Adult	Recreation & Leisure	25.00
421	Per paying Child	Recreation & Leisure	10.00
422	Family Pass - 2 Adults, 2 Children	Recreation & Leisure	60.00
	Hanging Rock - Other events as they occur		
423	Subject to negotiation and approval by Director CWB where over \$2000. Manager under \$2000.	Recreation & Leisure	Subject to negotiation
	Hanging Rock Camp Out at the Rock		
424	Per paying Adult	Recreation & Leisure	23.00
425	Per paying Child	Recreation & Leisure	13.00
426	Per paying Family (2 adults, 2 children)	Recreation & Leisure	59.00
	Gisborne Fitness Centre and Kyneton Sports & Aquatic Centre Gym Fees		
427	3 Month Membership	Recreation & Leisure	290.00
428	6 Month Membership	Recreation & Leisure	437.00
429	12 Month Membership	Recreation & Leisure	746.00
430	Casual Visit (Includes Gym & Sauna)	Recreation & Leisure	9.60
431	Casual Visit Gym Concession	Recreation & Leisure	9.60
432	Casual Visit Gym/Swim	Recreation & Leisure	13.30
433	Casual Visit Gym/Swim Concession	Recreation & Leisure	12.30
434	Casual Visit Aerobics	Recreation & Leisure	10.50
435	Casual Visit Aerobics Concession	Recreation & Leisure	10.50
436	Casual Circuit 1/2 Hour class	Recreation & Leisure	8.20
437	Gym Visit 10 Pass Card	Recreation & Leisure	86.40
438	Gym Visit 10 Pass Card Concession	Recreation & Leisure	86.40
439	Teens Hour	Recreation & Leisure	8.20
440	Teens Hours 10 Pass Card	Recreation & Leisure	73.80
441	Gym Six Month Membership Direct Debit (per fortnight)	Recreation & Leisure	35.05
442	Gym Direct Debit Membership 10% Concession	Recreation & Leisure	31.65
443	Gym Direct Debit Membership 25% Concession	Recreation & Leisure	26.25
444	Casual Fitness Assessment Fee	Recreation & Leisure	44.00
445	Aerobics 10 Pass Card	Recreation & Leisure	94.50
446	Aerobics 10 Pass Card Concession	Recreation & Leisure	94.50
447	Strength Training Casual	Recreation & Leisure	8.20
448	Strength Training 10 Pass Card	Recreation & Leisure	73.80
449	Strength Training 20 Pass Card	Recreation & Leisure	131.20
450	Personal Training 30 min session Member	Recreation & Leisure	44.00
451	Personal Training 45 min session Member	Recreation & Leisure	63.50
452	Personal Training 10 sessions 30 min Member	Recreation & Leisure	396.00
453	Personal Training 10 sessions 45 min Member	Recreation & Leisure	571.50
	Gisborne Aquatic Centre and Kyneton Sports & Aquatic Centre Pool Fees		
454	Casual Swim Adult	Recreation & Leisure	6.80
455	Casual Swim Child	Recreation & Leisure	5.40
456	Casual Swim Family	Recreation & Leisure	20.50
457	Casual Swim Full Time Student	Recreation & Leisure	5.40
458	Casual Swim Pensioner	Recreation & Leisure	5.40
459	Casual Swim Concession Adult	Recreation & Leisure	5.40
460	Casual Swim Concession Child	Recreation & Leisure	4.70
461	Casual Swim 10 Session Adult	Recreation & Leisure	61.20
462	Casual Swim 10 Session Child	Recreation & Leisure	48.60
463	Casual Swim 25 Session Adult Swim	Recreation & Leisure	127.50
464	Casual Swim 25 Session Adult Concession Swim	Recreation & Leisure	101.20
465	Parent Supervising Toddler U5	Recreation & Leisure	5.40
466	Learn to Swim School Age	Recreation & Leisure	16.50
467	Learn to Swim Pre School Age	Recreation & Leisure	16.50
468	Learn to Swim 2nd Child in Lesson	Recreation & Leisure	15.70
469	Learn to Swim 3rd Child in Lesson	Recreation & Leisure	14.85
470	LTS Re-enrolment Deposit	Recreation & Leisure	46.00
471	LTS Administration Fee	Recreation & Leisure	48.00

No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
472	Learn to Swim Special Needs	Recreation & Leisure	23.60
473	Learn to Swim Private Lesson	Recreation & Leisure	46.50
474	Programs Aqua Exercise	Recreation & Leisure	13.30
480	Swim Membership 12 Months Adult	Recreation & Leisure	482.50
481	Swim Membership 6 Months Adult	Recreation & Leisure	291.50
482	Swim Membership 3 Months Adult	Recreation & Leisure	185.50
483	Swim Membership 12 Months Child	Recreation & Leisure	349.50
484	Swim Membership 6 Months Child	Recreation & Leisure	210.00
485	Swim Membership 3 Months Child	Recreation & Leisure	138.50
486	Gym & Swim 12 Months	Recreation & Leisure	885.50
487	Gym & Swim 6 Months	Recreation & Leisure	530.00
488	Gym & Swim 3 Months	Recreation & Leisure	345.50
489	Direct Debit 6 Month Membership Gym and Swim (per fortnight)	Recreation & Leisure	42.40
490	Direct Debit Gym and Swim Membership 10% Concession (per fortnight)	Recreation & Leisure	38.10
491	Direct Debit Gym and Swim Membership 25% Concession (per fortnight)	Recreation & Leisure	31.80
492	Direct Debit Swim Membership (per fortnight)	Recreation & Leisure	23.00
493	Direct Debit Swim Membership 10% Concession (per fortnight)	Recreation & Leisure	21.20
494	Direct Debit Swim Membership 25% Concession (per fortnight)	Recreation & Leisure	17.70
495	Family Membership 12 Months	Recreation & Leisure	1,046.50
496	Family Membership 6 Months	Recreation & Leisure	638.50
497	Family Membership 3 Months	Recreation & Leisure	404.50
498	Direct Debit Family Swim Membership (per fortnight)	Recreation & Leisure	52.00
499	Direct Debit Family Swim Membership 10% Concession (per fortnight)	Recreation & Leisure	46.70
500	Direct Debit Family Swim Membership 25% Concession (per fortnight)	Recreation & Leisure	39.00
501	Swimming Lesson Ratio 1:6 per lesson per student	Recreation & Leisure	9.80
502	Swim Lesson Ratio 1:10 per lesson per student	Recreation & Leisure	8.50
503	Full Centre Hire (other group) per hour	Recreation & Leisure	233.70
504	Full Centre Hire (other group) - half day	Recreation & Leisure	713.40
505	Full Centre Hire (community group) per hour	Recreation & Leisure	175.20
506	Full Centre Hire (community group) half day	Recreation & Leisure	623.20
507	25m & teaching pools one hour (other group)	Recreation & Leisure	176.30
508	25m & teaching pools half day (other group)	Recreation & Leisure	631.40
509	25m & teaching pools one hour (school group)	Recreation & Leisure	143.50
510	25m Carnival Hire per hour	Recreation & Leisure	119.90
511	25m Carnival Student Entry Fee	Recreation & Leisure	2.70
512	25m & teaching pools half day (school group)	Recreation & Leisure	538.00
513	25m Pool Lane hire per hour	Recreation & Leisure	58.80
514	25m Pool Lane hire per hour (Off Peak)	Recreation & Leisure	47.20
515	LTS Pool per hour	Recreation & Leisure	30.70
516	WWE Pool per hour	Recreation & Leisure	43.50
517	Extra staff member per hour	Recreation & Leisure	49.00
518	Access Fobs	Recreation & Leisure	6.00
Outdoor Pools			
519	Casual Swim Adult	Recreation & Leisure	5.70
520	Casual Swim Child	Recreation & Leisure	4.10
521	Casual Swim Full Time Student	Recreation & Leisure	4.10
522	Casual Swim Pensioner	Recreation & Leisure	4.10
523	Parent Supervising Child U5	Recreation & Leisure	4.10
524	Family Swim pass	Recreation & Leisure	16.80
525	Season Ticket Adult	Recreation & Leisure	112.50
526	Season Ticket Child U18	Recreation & Leisure	72.50
527	Season Ticket Family	Recreation & Leisure	222.00
528	Season Ticket Concession	Recreation & Leisure	72.50
529	Season Ticket preseason special	Recreation & Leisure	104.00
Council offers the following discounts:			
*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 cardholders.			
*Incentive based pricing throughout the year to encourage sales growth/member retention			
*Family is considered all those identified on an individual Medicare card			
Gisborne Community Centre			
530	Office One Regular (per hour)	Recreation & Leisure	18.40
531	Office One Casual (per hour)	Recreation & Leisure	21.20



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
532	Storeroom One	Recreation & Leisure	102.50
533	PA system hire (per hour)	Recreation & Leisure	129.00
	Buffalo Sports Stadium / Romsey Recreation Centre / Riddells Creek Leisure Centre / Kyneton Toyota Sports & Aquatic Centre		
	See General Meeting Rooms & Halls Section below for room and associated facility rates at these centres		
	Stadium Hire (Category 1 SH)		
534	Social Functions (session)	Recreation & Leisure	537.00
535	Peak (per hour)	Recreation & Leisure	50.50
536	Off Peak (per hour)	Recreation & Leisure	33.60
537	Bond for Social Function	Recreation & Leisure	350.00
	Other		
538	Kitchen/Kiosk (Day)	Recreation & Leisure	60.00
539	Club Rooms (Half Year / Junior)	Recreation & Leisure	575.00
540	Club Rooms (Year)	Recreation & Leisure	1,120.00
541	Amenities hire (year)	Recreation & Leisure	330.00
542	Outdoor sports courts - casual	Recreation & Leisure	25.20
543	Outdoor sports courts - regular	Recreation & Leisure	15.00
	Squash Courts		
544	Regular Use Per Hour	Recreation & Leisure	21.50
545	Casual Use Per Hour	Recreation & Leisure	24.10
546	Junior Use Per Hour	Recreation & Leisure	20.50
	Macedon Community Centre Stadium		
	See General Meeting Rooms & Halls Section below for room and associated facility rates at this centre		
	Stadium Hire (Category 1 SH)		
547	Social Functions	Recreation & Leisure	537.00
549	Peak (hour)	Recreation & Leisure	46.30
550	Off Peak (hour)	Recreation & Leisure	30.00
548	Bonds	Recreation & Leisure	350.00
	Other		
551	Kitchen Per Day	Recreation & Leisure	60.00
552	Kitchen Per Day Commercial Use	Recreation & Leisure	137.00
553	Bond Commercial Hirer	Recreation & Leisure	1,000.00
	GENERAL MEETING ROOMS AND HALLS		
	Small Meeting Room (up to 20 people)		
554	Regular Use (Hour)	Recreation & Leisure	18.30
555	Casual Use (Hour)	Recreation & Leisure	21.40
556	Social / Commercial (H)our	Recreation & Leisure	38.50
	Applicable facilities: Buffalo Sports Stadium - Utility Room Romsey Rec Centre - Upstairs Utility Room KTSAC - The Den Squash Room Macedon Community Centre - Utility Room Gisborne Community Centre - Meeting Rooms		
	Multipurpose / Small Hall (up to approx. 100 people)		
557	Regular Use per hour	Recreation & Leisure	26.70
558	Casual Use per hour	Recreation & Leisure	31.50
559	Social Functions (food & drink consumed) - evening	Recreation & Leisure	309.50
560	Bond	Recreation & Leisure	350.00
	Applicable facilities: Buffalo Sports Stadium - Rotary Room Romsey Rec Centre - Multipurpose Room Riddells Creek Leisure Centre - Multipurpose Room KTSAC - The Studio / Jack Walker Room Macedon Community Centre - Multipurpose Room Gisborne Community Centre - Senior Citizens Hall		
	Large Hall (up to approx. 150+ people)		
561	Regular Use per hour	Recreation & Leisure	38.90
562	Casual Use per hour	Recreation & Leisure	43.30
563	Social Functions (food & drink consumed) - evening	Recreation & Leisure	415.50
564	Commercial Event - day	Recreation & Leisure	315.70



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
565	Community Event - day	Recreation & Leisure	273.50
566	Bond	Recreation & Leisure	350.00
	Applicable facilities: Gisborne Community Centre - Mechanics Hall		
	Large Catering Kitchen (capacity to cater for 100+)		
567	Per Day	Recreation & Leisure	60.00
568	Commercial Hire per day	Recreation & Leisure	137.00
569	Bond Commercial Hire	Recreation & Leisure	1,000.00
	Applicable facilities: Gisborne Community Centre - Kitchen		
	** Community Meetings <i>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 -</i>		
	<i>Conditions:</i>		
	<i>1. Limit up to 12 bookings per annum however more may be considered depending upon demand.</i>		
	<i>2. Bookings must be made at least 7 days in advance.</i>		
	<i>3. A hire form must be completed for each booking & PL insurances provided (properly constituted groups will have this).</i>		
	<i>4. Paid hiring's take precedence (i.e. 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).</i>		
	<i>5. The Facility manager has authority to determine eligibility.</i>		
	<i>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 - creche, Romsey Recreation Centre - creche, Kyneton Mechanics Institute - meeting room library corner (Boardroom).</i>		
	<i>7. Conditions subject to review after 12 months.</i>		
	Planning and Building Permits		
570	Request for Extension to Permit - First Request	Planning	300.00
571	Request for Extension to Permit - Second Request	Planning	600.00
572	Request for Extension to Permit - Third Request	Planning	775.00
573	Request to endorse amended plans	Planning	Cost
574	Secondary Consent	Planning	267.00
575	Miscellaneous Consent	Planning	550.00
576	Written Planning Enquiry	Planning	141.00
577	Industrial/commercial land planning or building permit copies	Planning	Price on application
578	Development Plan (that does not create a road)	Planning	550.00
579	Development Plan (that does create a road)	Planning	1,000.00
580	Amend a development Plan	Planning	388.00
581	Residential enquiry - request for copy of Planning Permit for one dwelling and ancillary buildings and/or sheds on vacant land only	Planning	178.00
582	Advertising Amended S173 (maximum 10 letters)	Planning	158.00
583	Advertising Amended S173 (per letter after 10)	Planning	8.40
584	Planning Certificate - Urgent	Planning	54.00
585	Industrial/commercial pre-application planning meeting for major development - first meeting	Planning	200.00
586	Industrial/commercial pre-application planning meeting for major development - second meeting	Planning	400.00
587	Industrial/commercial pre-application planning meeting for major development - third and subsequent meetings	Planning	1,000.00
588	Permit extension of time for 12 months	Building	383.00
589	Building Works (Class 1A Outbuildings, sheds, fences, retaining walls) Works up to and including \$20,000	Building	1,200.00
590	Building Works (Class 1A Outbuildings, sheds, fences, retaining walls) Works over \$20,000	Building	1,500.00
591	Building Works (Class 1A New dwellings/dwelling extensions) Works up to and including \$50,000	Building	1,760.00
592	Building Works (Class 1A New dwellings/dwelling extensions) Works over \$50,000 up to and including \$150,000	Building	1,980.00
593	Building Works (Class 1A New dwellings/dwelling extensions) Works over \$150,000	Building	2,300.00
594	Residential style developments - Class 2	Building	4,451.00



No.	Description of charge	Unit	2020/21 Charge \$ (Inc.GST)
595	Residential style developments - Class 3	Building	5,516.00
596	Residential style developments - Class 4	Building	5,506.00
597	Commercial and Industrial - Class 5-9 works up to and including \$50,000	Building	1,711.00
598	Commercial and Industrial - Class 5-9 Works \$50,000 up to and including \$150,000	Building	1,924.00
599	Commercial and Industrial - Class 5-9 Works over \$150,000	Building	2,242.00
600	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	Building	178.00
601	Variation of Building permit	Building	290.00
602	Assessment non-compliant building matter	Building	Permit Fee by 200%
603	Additional inspections	Building	215.00
604	Fence inspections (including pool, barriers and retaining walls)	Building	490.00
605	Place of Public Entertainment - Up to 5,000 people	Building	664.00
606	Place of Public Entertainment - 5,001 to 15,000 people	Building	920.00
607	Place of Public Entertainment - greater than 15,000 people	Building	1,740.00
608	Liquor Licence Reports	Building	790.00
609	Application for Occupancy Permit (not associated with a Place of Public Entertainment)	Building	300.00
610	Creation of Occupancy permit or Consolidation for Commercial Buildings	Building	1,580.00
611	Consideration of Building Reports associated with non-compliant or illegal works	Building	600.00
612	Swimming pool inspection	Building	490.00
613	Tourist signing application fee	Economic Development & Tourism	92.20
Corporate Charges			
614	Admin Fee - Dishonoured Payments	Finance	10.00
615	Rate Search (10 Years)	Finance	30.00
616	Rate Search (20 Years)	Finance	115.00
617	Rate Search (30 Years)	Finance	170.00
618	Re-issue Rate Notice	Finance	5.50