

# Moorabool Shire Council



## 2023/24 Proposed Annual Budget



**Moorabool**  
Shire Council

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## Mayor and CEO's Introduction

We are pleased to present the Moorabool Shire 2023/24 Budget to our community.

The 2023/24 proposed budget is aligned with the vision in the Council Plan 2021-25. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community. The recommended budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of recommended capital expenditure allocations to improve and renew our Shire's physical infrastructure, buildings and operational assets as well as funding for a range of new initiatives.

The proposed budget for 2023/24 has been prepared through a rigorous process of review by the officers, management and Councillors to ensure that it is aligned to the vision and the objectives as set out in the Council's latest Council Plan. Value for money remains a guiding principle in this budget and to keep rates as affordable as possible while delivering all of Council's ongoing services and infrastructure our community needs within the State Government's rate cap. Our focus remains on the delivery of essential services our community needs and expects - including roads, rubbish and recycling, library services, sporting ovals, street-sweeping and a wide range of community services from school crossings to maternal and children's services.

For the 2023/24 Annual Budget, rate increases have been capped at 3.5% in line with the Victorian Government's Fair Go Rates System. Despite the financial challenge this poses, Council is determined to maintain and enhance its services, while working within the cap. Council is also determined in its efforts to keep financial pressure on the community to a minimum.

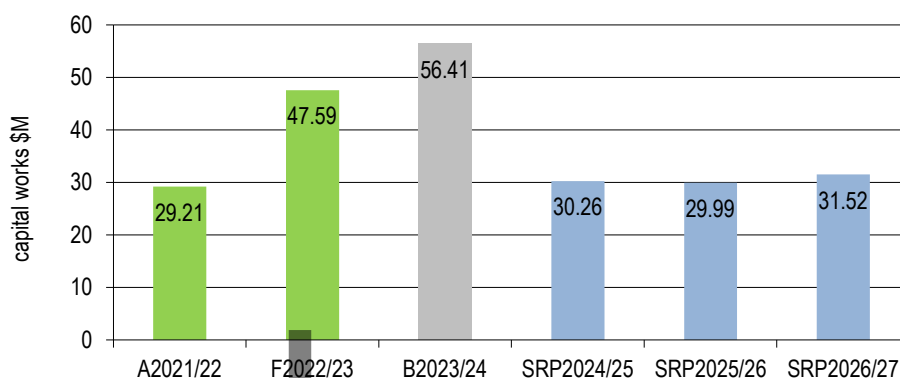
The 2023/24 Budget and Strategic Resource Plan is part of Council's integrated planning framework and follows through with strategic priorities that are identified in the Council Plan. The Council plan continues to seek community input and engage the Moorabool Shire Council community in its decision making.

Moorabool Shire Council has seen significant growth in recent years and our capital program has been developed to meet community infrastructure needs now and into the future. Council will fund several new initiatives and will allocate additional funds to renew the Council's infrastructure.

Some of the key projects recommended as part of the 2023/24 Capital Program include:

- Bacchus Marsh Racecourse & Recreation Reserve Pavilion (\$6.000 million)
- Ballan Library Facility (\$5.980 million)
- West Maddingley Early Years Facility (\$5.200 million)
- Bacchus Marsh Bowls Club Pavilion & Bowling Green (\$3.400 million)
- Bald Hill Redevelopment - Stage 3 (\$1.680 million)
- Hogan Road & Densley Street, Ballan - Reconstruction (\$1.842 million)
- Ballan-Egerton Road, Mount Egerton - Reconstruction (\$0.856 million)
- Dunnstown Recreation Reserve - Upgrade to Pavilion (\$0.813 million)
- Riversdale Crescent, Darley - Reconstruction (\$0.425 million)
- Eaglesons Road, Lal Lal - Gravel Road Resheet (\$0.377 million)
- Stanley Street, Gordon - Reconstruction (\$0.325 million)
- Ballan Town Centre Plaza (\$0.250 million)

The table below provides a high level snapshot of the forward outlook for Capital Works for the next 4 years and demonstrates a high level of investment in community infrastructure and assets.



A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

The Capital Works program for 2023/24 will be \$56.413 million. Of the new works funded (totaling \$41.413 million) in the 2023/24 budget, \$14.177 million will come from Council operations, \$19.996 million from external grants and contributions, and \$7.24 million to be funded by new borrowings. We acknowledge the contribution of State and Federal Government grants in our Capital Works and service delivery programs.

In addition to the planned Capital Works Program, the 2023/24 Annual Budget will fund a number of new initiatives, some of them being:

- Central Highlands Visitor Economic Partnership (\$0.030 million net cost)
- Increase to Road Maintenance (\$0.036 million net cost)
- New Civil Maintenance Investigation Officer (\$0.085 million net cost)

We look forward to working with you in the community to deliver these exciting projects throughout the coming year.

#### Financial Snapshot

Key Statistics	2022/23 Forecast	2023/24 Budget
	\$'000	\$'000
Total expenditure	62,228	61,245
Comprehensive operating surplus	36,053	40,906
Underlying operating surplus	(1,277)	(155)
Cash result movement	(4,774)	3,598
Capital Works Program	47,591	56,413
<b>Funding the Capital Works Program:</b>		
Council	10,480	20,988
Borrowings	14,000	7,240
Grants and Contributions	23,111	28,185
<b>Budgeted expenditure by strategic objective:</b>	<b>2023/24 Budget</b>	<b>Budget %</b>
Healthy, inclusive and connected communities	7,728	16%
Liveable and thriving environments	27,708	57%
A Council that listens and adapts to the needs of our evolving communities	12,762	26%

**Cr Rod Ward**  
Mayor

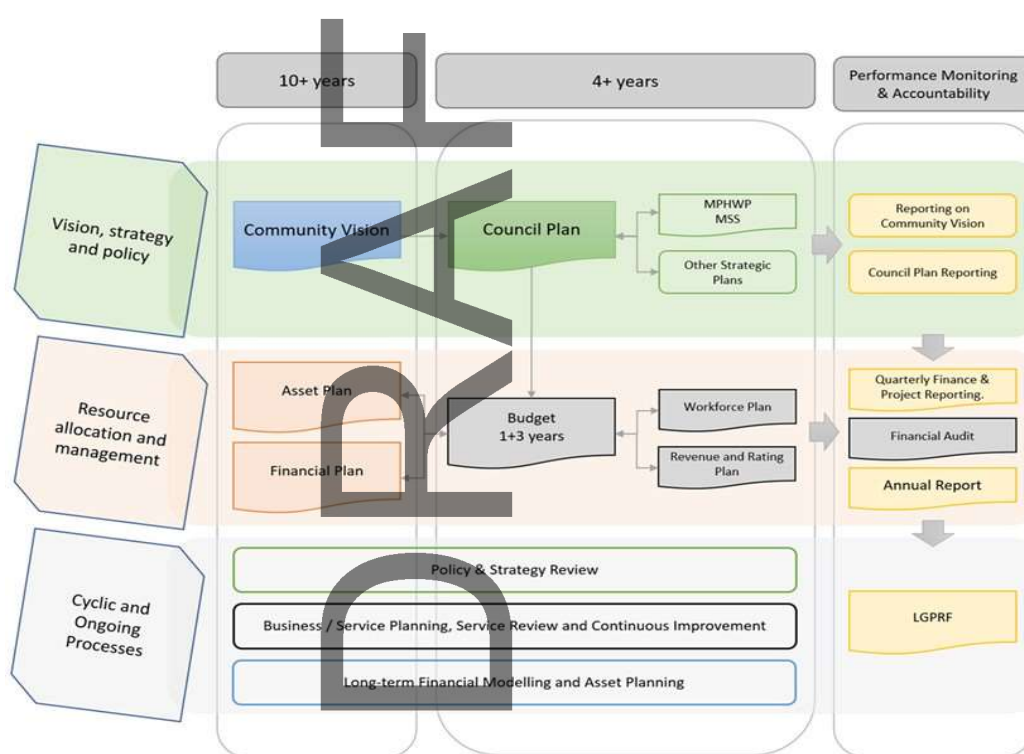
**Derek Madden**  
Chief Executive Officer

## 1. Link to the Integrated Strategic Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

In addition to the above, Council has a long term plan (Moorabool 2041) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

## 1.1.2 Key planning considerations

### Service level planning

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

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

## 1.2 Our purpose

### Our Vision

*Embracing our natural environment and lifestyle options to create an inspiring place for everyone to live, work and play.*

### Our Purpose

Council exists to co-design local solutions that enable our communities to prosper now and into the future.

We do this by:

- Providing good governance and leadership
- Minimising environmental impact
- Stimulating economic development
- Improving social outcomes

### Our values

*By living these values Council is able to build strong relationships internally, with the community and with partners.*

- Integrity - I say what I mean and always do what's right.
- Creativity - I consider situations from multiple angles and perspectives.
- Accountability - I have courage to make decisions and take ownership for their outcomes.
- Respect - I seek to understand and treat people how I would like to be treated.
- Excellence - I take calculated risks to seek out better ways of doing things.

### Our municipal strategic statement

In 2025, we will be recognised for advocating and supporting a strong, inclusive community that co-exists with the natural environment.

Our organisation will deliver services that best serve a growing community and support a self-sustaining local economy.

### 1.3 Strategic objectives

Council delivers activities and initiatives under a number of major service categories. Each contributes to the achievement of one of the three Strategic Objectives as set out in the Council Plan for the 2021-25 years. The following table lists the three Strategic Objectives as described in the Council Plan.

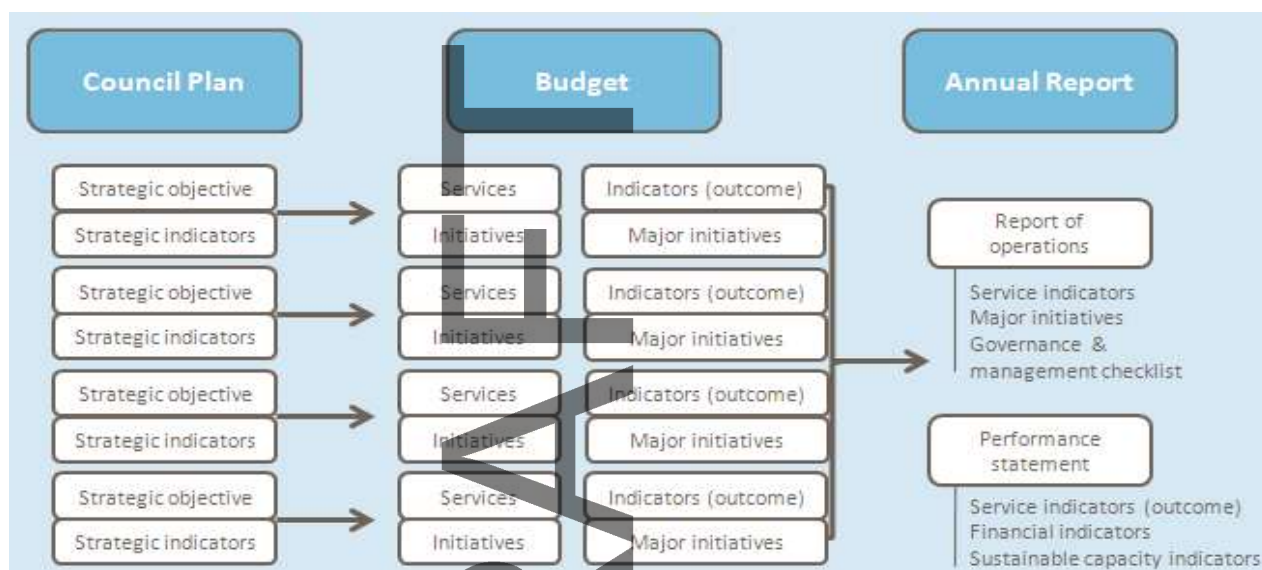
Strategic Objective	Description
1 - Healthy, inclusive and connected communities	<p><b>Council Indicators:</b></p> <ul style="list-style-type: none"><li>- User experience with Council community services such as libraries, maternal &amp; child health, aged care, and disability services</li><li>- Accessibility of Council community services</li><li>- Council Plan actions completed for this Objective</li></ul> <p><b>Our five priorities:</b></p> <ol style="list-style-type: none"><li>1. Improve the health and wellbeing of our community</li><li>2. Improve access and opportunities for integrated transport</li><li>3. Facilitate opportunities for the community to gather and celebrate</li><li>4. Develop a vision and provide opportunities for rural communities</li><li>5. Provide access to services to improve community connection in the Shire</li></ol>
2 - Liveable and thriving environments	<p><b>Council Indicators:</b></p> <ul style="list-style-type: none"><li>- Community perception of liveable Shire</li><li>- Activation of open spaces</li><li>- Tonnes of CO2 emissions from energy generated at Council facilities</li><li>- Kerbside collection waste diverted from landfill</li><li>- Housing diversity (1, 2, or 3 bedroom housing, townhouses etc)</li><li>- Council Plan actions completed for this Objective</li></ul> <p><b>Our five priorities:</b></p> <ol style="list-style-type: none"><li>1. Develop planning mechanisms to enhance liveability in the Shire</li><li>2. Beautify our Shire including our parks, gardens, streetscapes, public and open spaces</li><li>3. Enhance our natural environments</li><li>4. Grow local employment and business investment</li><li>5. Create a viable offering to attract visitors, tourists and investment</li></ol>
3 - A Council that listens and adapts to the needs of our evolving communities	<p><b>Council Indicators:</b></p> <ul style="list-style-type: none"><li>- Community satisfaction with overall Council performance</li><li>- Community satisfaction with Council's community consultation and engagement</li><li>- Lobbying on behalf of community</li><li>- Community satisfaction with Council decisions</li><li>- Employee experience / staff turnover</li><li>- Adjusted underlying surplus (or deficit)</li><li>- Reduce asset renewal gap: renewal to depreciation</li><li>- Council Plan actions completed for this Objective</li></ul> <p><b>Our five priorities:</b></p> <ol style="list-style-type: none"><li>1. Listen, analyse and understand community needs</li><li>2. Align services to meet the needs of the community</li><li>3. Focus resources to deliver on our service promise in a sustainable way</li><li>4. Measure performance, communicate our results and continue to improve our services every day</li><li>5. Be recognised for demonstrating a culture of excellence, creativity and inclusiveness</li></ol>



## 2. Services and Service Performance Indicators

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

Council is required by legislation to identify initiatives, major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



Source: Department of Jobs, Precincts and Regions

### 2.1 Strategic Objective 1: Healthy, inclusive and connected communities

To achieve our objective of 'Healthy, inclusive and connected communities', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below:

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
<b>Services</b>					
Animal Management and Local Laws Compliance	Deliver and maintain a responsive and proactive animal management service throughout the Shire. Review, develop and implement local laws that promote peace and good order in Moorabool.	Inc	671	674	679
		Exp	(136)	(138)	(155)
		Surplus/Deficit	535	536	524
Aged and Disability Services	This service provides home and community care, assessment and care management, volunteer coordination, and senior citizen clubs.	Inc	2,402	(1)	0
		Exp	(2,828)	0	0
		Surplus/Deficit	(426)	(1)	0



Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Aged and Disability Brokerage	To provide brokerages services to residents that have been allocated aged care packages with physical and social support.	Inc	263	0	0
		Exp	(235)	0	0
		Surplus/ Deficit	28	0	0
Community Development	Community Development is concerned with empowering and enabling the communities of Moorabool to be innovative, engaged, skilled and help them work together to improve their well-being through opportunities for partnerships, better relationships with Council and increased participation in community life.	Inc	50	46	3
		Exp	(2,503)	(2,192)	(1,947)
		Surplus/ Deficit	(2,453)	(2,146)	(1,944)
Recreation Development	Provide leadership, strengthen networks and partnerships to plan, develop and deliver high quality recreation participation and engagement opportunities that enhance health and wellbeing. Includes Leisure and Pool Facilities.	Inc	262	344	260
		Exp	(716)	(787)	(875)
		Surplus/ Deficit	(454)	(443)	(615)
Library Services	Provision of fixed and rural mobile library services to key points throughout the Moorabool area.	Inc	327	326	309
		Exp	(897)	(848)	(889)
		Surplus/ Deficit	(570)	(522)	(580)
Youth Services	Enable youth within Moorabool to have a community voice and establish programs and activities that enhance and reward them as people.	Inc	116	185	50
		Exp	(401)	(594)	(394)
		Surplus/ Deficit	(285)	(409)	(344)
Community Health and Safety	Legislative Responsibilities (Food Act 1984 (food safety), Health Act 1958, Tobacco Act 1987, Residential Tenancies Act 1997 and Local Government Act 1989). Assessments and installations of septic tanks carried out in accordance with the Environmental Protection Act and the Septic Code of Practice 2003. Ensure children in the Australian Childhood Immunisation Register target group are fully immunised.	Inc	501	450	449
		Exp	(1,345)	(1,338)	(1,297)
		Surplus/ Deficit	(844)	(888)	(848)
Early Years Services	Ensure that services and infrastructure provided to children and families are well planned and respond in a way that meets the needs of the local community. Early Years Services delivers a small number of high quality family and children's programs and services that support, promote and strengthen family health and wellbeing.	Inc	0	0	0
		Exp	(308)	(336)	(349)
		Surplus/ Deficit	(308)	(336)	(349)
Maternal & Child Health	Provision of a universal service to families with children aged 0-6 years directed at improving outcomes by the prevention, early detection, and intervention of physical, emotional or social factors known to place children at risk of not reaching their potential.	Inc	544	544	545
		Exp	(1,002)	(1,013)	(1,146)
		Surplus/ Deficit	(458)	(469)	(601)

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Best Start	A State Government funded early intervention program aimed at reducing disadvantage and enhancing the outcomes of children 0-8 yrs. Best Start supports communities, parents, families and service providers to improve local early years services and support.	Inc	83	203	144
		Exp	(83)	(136)	(143)
		Surplus/ Deficit	0	67	1
Education and Care Services	Occasional Care Service provides high quality care for children aged from six months to six years with the opportunity to explore a wide range of experiences, building upon their skills, interests and abilities through play in a calm and happy environment. Supported Playgroups provide support and connection to disadvantaged families through groups and in home support. Kindergarten liaison and support which includes the management of Council owned early years facilities, including kindergarten central enrolment for 4-year-old kindergarten programs and support and management of kindergarten cluster managers/ kindergarten committees of management.	Inc	202	259	135
		Exp	(363)	(501)	(255)
		Surplus/ Deficit	(161)	(242)	(120)
School Crossings	Provide school crossing supervisors or staff at 13 locations in Ballan and Bacchus Marsh within designated hours.	Inc	93	111	111
		Exp	(262)	(270)	(278)
		Surplus/ Deficit	(169)	(159)	(167)

#### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Animal Management	Health and Safety	100%	75%	75%
Library Services	Participation	6.56%	12%	12%
Maternal and Child Health	Participation	67.18%	90%	90%
Food Safety	Health and Safety	83%	100%	100%
Aquatic	Utilisation	0.27	0.30	0.30

\* refer to table at section 2.4 for information on the calculation of Service Performance Outcome

## 2.2 Strategic Objective 2: Liveable and thriving environments

To achieve our objective of 'Liveable and thriving environments', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Waste Management	This unit covers maintenance, collection and disposal of domestic wastes and waste related products, litter and litter bins around the Shire and cleaning of roads and other public places. The unit is responsible for managing recycling, the transfer stations and related services.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	627 (5,805) (5,178)	705 (6,415) (5,710)	514 (7,190) (6,676)
Fleet	To provide fleet management services for Council's passenger and light commercial vehicles, buses, trucks, and earthmoving & roadwork machinery.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	610 (128) 482	1,183 (244) 939	872 (201) 671
Statutory Planning	Deliver statutory planning functions of Council to ensure responsible land use and development in Moorabool.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	857 (2,304) (1,447)	777 (2,041) (1,264)	653 (1,868) (1,215)
Strategic Land Use Planning	Delivery of key strategic policies and projects that assist in the long-term development of the Shire.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	60 (1,338) (1,278)	42 (1,577) (1,535)	30 (1,366) (1,336)
Infrastructure Subdivision Development	Provide infrastructure support services for subdivisions and developments, whilst developing guidelines for Council to improve and provide consistency in the planning and delivery of subdivision development.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	537 (569) (32)	500 (569) (69)	550 (573) (23)
Economic Development and Tourism	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. It also aims to develop strategies to bring tourists into Moorabool Shire.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	261 (874) (613)	335 (720) (385)	0 (699) (699)
Building Maintenance	This service prepares maintenance management programs for Council's property assets. These include municipal buildings, pavilions and other community buildings.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	4 (1,469) (1,465)	55 (1,536) (1,481)	28 (1,714) (1,686)
Parks and Gardens	Maintain Council's parks and gardens assets and provide facilities for our residents for the future. Enhance and upgrade the aesthetic appearance of Moorabool townships.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	2 (3,999) (3,997)	13 (3,986) (3,973)	0 (4,222) (4,222)

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Road Safety	This service is for the provision of street lighting and bus stop maintenance.	Inc	0	0	0
		Exp	(276)	(270)	(297)
		Surplus/ Deficit	(276)	(270)	(297)
Asset Management	This service undertakes the design and coordination of Council's Capital Improvement Program.	Inc	140	182	174
		Exp	(1,527)	(2,856)	(2,874)
		Surplus/ Deficit	(1,387)	(2,674)	(2,700)
Property Asset Management	To effectively manage Council land, property leases and licences as per the property register.	Inc	143	174	179
		Exp	(3)	(56)	(14)
		Surplus/ Deficit	140	118	165
Road and Off Road Maintenance	To undertake maintenance to Council's road assets to ensure they are in a safe and serviceable condition for all users. This includes sealed and unsealed roads, bridges, kerb and channel, drainage, footpaths and signage.	Inc	0	5	0
		Exp	(4,522)	(5,687)	(4,965)
		Surplus/ Deficit	(4,522)	(5,682)	(4,965)
Emergency Management	Emergency Management works to ensure Moorabool has plans in place to engage with the community and assist with preparing resilient communities that can prepare and recover from emergencies.	Inc	2,212	3,419	120
		Exp	(2,164)	(3,689)	(205)
		Surplus/ Deficit	48	(270)	(85)
Building Services	Ensure all building permits lodged by private building surveyors are registered in accordance with legislation, and all building department activities are undertaken within legislative timelines.	Inc	249	297	247
		Exp	(592)	(637)	(483)
		Surplus/ Deficit	(343)	(340)	(236)
Fire Prevention	Ensure safety around the Moorabool Shire through fire prevention inspections of vacant land in urban and rural living areas.	Inc	86	85	67
		Exp	(139)	(109)	(230)
		Surplus/ Deficit	(53)	(24)	(163)
Environmental Management	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	Inc	98	157	70
		Exp	(706)	(991)	(807)
		Surplus/ Deficit	(608)	(834)	(737)

#### Initiatives

1) **Increase to works maintenance budgets** - This initiative aims to ensure a high standard traffic network is developed and maintained and can accommodate the requirements of a growing community. (\$0.036 million net cost)

2) **Central Highlands Visitor Economy Partnership** - This initiative aims to promote Moorabool as a Tourist destination by entering into a regional partnership. (\$0.030 million net cost)

### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Statutory Planning	Service standard	79.74%	81.34%	83.78%
Roads	Condition	96.14%	96.62%	97.10%
Waste Management	Waste Diversion	41.25%	42.07%	43.34%

\* refer to table at section 2.4 for information on the calculation of Service Performance Outcome

### 2.3 Strategic Objective 3: A Council that listens and adapts to the needs of our evolving communities

To achieve our objective of 'A Council that listens and adapts to the needs of our evolving communities', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

#### Services

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Governance	This area, being Governance includes the Mayor, Councillors and Chief Executive Officer, General Managers and associated support which cannot be easily attributed to the direct service provision areas.	Inc	34	35	(1)
		Exp	(3,200)	(3,155)	(2,798)
		Surplus/ Deficit	(3,166)	(3,120)	(2,799)
Public Relations and Marketing	Provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	Inc	0	0	0
		Exp	(426)	(431)	(461)
		Surplus/ Deficit	(426)	(431)	(461)
Personnel Management	To provide, develop and implement strategies, policies and procedures through the provision of human resource and industrial relations services, that minimise the risk to Council.	Inc	165	120	100
		Exp	(1,615)	(1,867)	(1,902)
		Surplus/ Deficit	(1,450)	(1,747)	(1,802)
Risk Management	To develop, build and identify effective management of Council's exposure to all forms of risk and to foster safer work places and environments within the municipality.	Inc	1	3	0
		Exp	(810)	(560)	(560)
		Surplus/ Deficit	(809)	(557)	(560)
Finance	Financial management and accounting of Council's finances, including property rating and valuation services, collection of revenue and internal support and advice to internal departments. These services will be delivered by increasing the financial knowledge base of the whole of Council through customer awareness, consistency and clearly defined processes.	Inc	9,841	8,794	9,581
		Exp	(6,454)	(850)	(1,579)
		Surplus/ Deficit	3,387	7,944	8,002

Activities	Description		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer Service	Manage service provisions to provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	Inc <i>Exp</i> <i>Surplus/</i>	0 (1,098) (1,098)	1 (1,144) (1,143)	0 (1,292) (1,292)
Document Management	Electronic document management of Council's external correspondence, maintain an effective and efficient electronic document management system and maintain Council's archive program.	Inc <i>Exp</i> <i>Surplus/</i> <i>Deficit</i>	0 (504) (504)	0 (460) (460)	0 (550) (550)
Information Communication and Technology	To provide a range of services to the organisation that supports its development through the effective management and expansion of Council's information systems and technology.	Inc <i>Exp</i> <i>Surplus/</i> <i>Deficit</i>	0 (2,998) (2,998)	0 (3,297) (3,297)	0 (3,620) (3,620)

#### Initiatives

1) **Service Reviews** - This initiative aims to ensure Council can make complex decisions about future of service delivery based on evidence and best practice.(\$0.030 million net cost)

#### Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Consultation and engagement	46	47	48

\* refer to table at section 2.4 for information on the calculation of Service Performance Outcome

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## 2.4 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food Safety	Health and Safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100



Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenses \$'000	Revenue \$'000
Healthy, inclusive and connected communities	5,043	7,728	(2,685)
Liveable and thriving environments	24,205	27,708	(3,503)
A Council that listens and adapts to the needs of our evolving communities	3,081	12,762	(9,681)
<b>Total</b>	<b>32,329</b>	<b>48,198</b>	<b>(15,869)</b>

### **Expenses added in:**

Depreciation	14,060
Amortisation - right of use assets	224
Finance costs	779

**Deficit before funding sources** **47,392**

### **Funding sources added in:**

Rates and charges revenue	(37,963)
Waste charge revenue	(7,992)
Grants - Capital	(28,020)
Contributions - monetary	(6,822)
Contributions - non-monetary	(7,500)
<b>Total funding sources</b>	<b>(88,297)</b>
<b>Operating (surplus)/deficit for the year</b>	<b>(40,905)</b>

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### 3. Financial Statements

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

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

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

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## Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
<b>Income / Revenue</b>						
Rates and charges	4.1.1	42,946	45,955	48,253	51,569	55,649
Statutory fees and fines	4.1.2	1,319	1,368	1,409	1,449	1,490
User fees	4.1.3	2,338	2,347	2,555	2,729	2,880
Grants - operating	4.1.4	11,760	9,164	9,660	10,190	10,763
Grants - capital	4.1.4	23,111	28,020	6,630	12,280	13,780
Contributions - monetary	4.1.5	6,719	6,822	2,342	2,984	2,997
Contributions - non-monetary	4.1.5	7,500	7,500	7,500	11,677	7,500
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(1,172)	(1,500)	(1,500)	(1,500)	(1,500)
Other income	4.1.6	3,761	2,474	2,498	2,552	2,586
<b>Total income / revenue</b>		<b>98,281</b>	<b>102,151</b>	<b>79,348</b>	<b>93,932</b>	<b>96,144</b>
<b>Expenses</b>						
Employee costs	4.1.7	23,419	25,676	27,060	28,260	29,227
Materials and services	4.1.8	25,291	19,923	21,260	22,086	23,895
Depreciation	4.1.9	12,461	14,060	15,499	16,142	17,632
Amortisation - right of use assets	4.1.10	224	224	-	-	-
Borrowing costs		238	773	950	1,048	941
Finance costs - leases		18	6	-	-	-
Other expenses	4.1.11	577	584	600	614	630
<b>Total expenses</b>		<b>62,228</b>	<b>61,245</b>	<b>65,368</b>	<b>68,149</b>	<b>72,324</b>
<b>Surplus/(deficit) for the year</b>		<b>36,053</b>	<b>40,906</b>	<b>13,980</b>	<b>25,782</b>	<b>23,819</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		10,722	-	80,055	-	68,619
<b>Total other comprehensive income</b>		<b>10,722</b>	<b>-</b>	<b>80,055</b>	<b>-</b>	<b>68,619</b>
<b>Total comprehensive result</b>		<b>46,775</b>	<b>40,906</b>	<b>94,035</b>	<b>25,782</b>	<b>92,439</b>

## Balance Sheet

For the four years ending 30 June 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		33,028	36,625	35,978	37,131	39,232
Trade and other receivables		9,538	9,538	6,309	6,644	7,043
Inventories		11	11	11	11	11
Prepayments		514	514	514	514	514
Other assets		949	949	949	949	949
<b>Total current assets</b>	4.2.1	44,040	47,637	43,761	45,249	47,749
<b>Non-current assets</b>						
Trade and other receivables		98	98	98	98	98
Property, infrastructure, plant & equipment		733,750	776,588	876,954	900,138	987,798
Right-of-use assets	4.2.4	224	-	-	-	-
<b>Total non-current assets</b>	4.2.1	734,072	776,686	877,052	900,236	987,896
<b>Total assets</b>		778,111	824,323	920,813	945,485	1,035,644
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		6,028	6,028	6,339	6,583	7,112
Trust funds and deposits		4,205	4,205	4,205	4,205	4,205
Unearned income/revenue		8,867	8,867	8,867	8,867	8,867
Provisions		5,401	5,674	6,103	6,447	6,791
Interest-bearing liabilities	4.2.3	1,986	2,568	7,509	3,501	3,637
Lease liabilities	4.2.4	246	-	-	-	-
<b>Total current liabilities</b>	4.2.2	26,733	27,341	33,023	29,603	30,612
<b>Non-current liabilities</b>						
Provisions		887	887	936	975	1,014
Interest-bearing liabilities	4.2.3	23,002	27,698	24,423	26,693	23,366
<b>Total non-current liabilities</b>	4.2.2	23,889	28,585	25,358	27,668	24,380
<b>Total liabilities</b>		50,622	55,927	58,382	57,271	54,992
<b>Net assets</b>		727,490	768,396	862,432	888,214	980,652
<b>Equity</b>						
Accumulated surplus		259,182	299,150	313,207	342,676	365,677
Reserves		468,307	469,245	549,223	545,536	614,974
<b>Total equity</b>		727,489	768,395	862,430	888,213	980,651

## Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		680,714	222,870	446,977	10,867
Adjusted opening balance		680,714	222,870	446,977	10,867
Surplus/(deficit) for the year		46,775	46,775	-	-
Transfers to other reserves		-	(6,984)	-	6,984
Transfers from other reserves		-	7,243	-	(7,243)
<b>Balance at end of the financial year</b>		<b>727,489</b>	<b>259,182</b>	<b>457,699</b>	<b>10,608</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		727,489	259,182	457,699	10,608
Surplus/(deficit) for the year		40,906	40,906	-	-
Transfers to other reserves	4.3.1	-	(7,103)	-	7,103
Transfers from other reserves	4.3.1	-	6,165	-	(6,165)
<b>Balance at end of the financial year</b>	<b>4.3.2</b>	<b>768,395</b>	<b>299,150</b>	<b>457,699</b>	<b>11,546</b>
<b>2025</b>					
Balance at beginning of the financial year		768,395	299,150	457,699	11,546
Surplus/(deficit) for the year		94,035	94,035	-	-
Transfers to other reserves		-	(2,633)	-	2,633
Transfers from other reserves		-	2,710	-	(2,710)
<b>Balance at end of the financial year</b>		<b>862,430</b>	<b>313,207</b>	<b>537,755</b>	<b>11,468</b>
<b>2026</b>					
Balance at beginning of the financial year		862,430	313,207	537,755	11,468
Surplus/(deficit) for the year		25,782	25,782	-	-
Transfers to other reserves		-	1,187	-	(1,187)
Transfers from other reserves		-	2,500	-	(2,500)
<b>Balance at end of the financial year</b>		<b>888,213</b>	<b>342,676</b>	<b>537,755</b>	<b>7,782</b>
<b>2027</b>					
Balance at beginning of the financial year		888,213	342,676	537,755	7,782
Surplus/(deficit) for the year		92,439	92,439	-	-
Transfers to other reserves		-	(3,319)	-	3,319
Transfers from other reserves		-	2,500	-	(2,500)
<b>Balance at end of the financial year</b>		<b>980,651</b>	<b>365,677</b>	<b>606,374</b>	<b>8,600</b>

## Statement of Cash Flows

For the four years ending 30 June 2027

Notes	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
	Inflows (Outflows)	Inflows (Outflows)	2024/25 \$'000 Inflows (Outflows)	2025/26 \$'000 Inflows (Outflows)	2026/27 \$'000 Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	42,946	45,955	51,483	51,234	55,249
Statutory fees and fines	1,319	1,368	1,409	1,449	1,490
User fees	2,338	2,347	2,555	2,729	2,880
Grants - operating	11,760	9,164	9,660	10,190	10,763
Grants - capital	9,811	28,020	6,630	12,280	13,780
Contributions - monetary	6,719	6,822	2,342	2,984	2,997
Interest received	1,159	1,540	1,538	1,569	1,578
Other receipts	2,602	934	960	984	1,008
Employee costs	(23,419)	(25,403)	(26,582)	(27,877)	(28,844)
Materials and services	(25,291)	(19,923)	(20,949)	(21,842)	(23,365)
Other payments	(577)	(584)	(600)	(614)	(630)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	29,366	50,242	28,447	33,086	36,904
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(47,591)	(51,413)	(30,261)	(29,994)	(31,524)
Proceeds from sale of property, infrastructure, plant and equipment	843	515	450	846	852
<b>Net cash provided by/ (used in) investing activities</b> 4.4.2	(46,748)	(50,898)	(29,810)	(29,148)	(30,672)
<b>Cash flows from financing activities</b>					
Finance costs	(238)	(773)	(950)	(1,048)	(941)
Proceeds from borrowings	14,000	7,240	4,233	5,772	310
Repayment of borrowings	(901)	(1,962)	(2,568)	(7,509)	(3,501)
Interest paid - lease liability	(18)	(6)	-	-	-
Repayment of lease liabilities	(235)	(246)	-	-	-
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	12,608	4,253	716	(2,785)	(4,132)
Net increase/(decrease) in cash & cash equivalents	(4,774)	3,598	(647)	1,153	2,100
Cash and cash equivalents at the beginning of the financial year	37,802	33,028	36,625	35,978	37,131
<b>Cash and cash equivalents at the end of the financial year</b>	33,028	36,625	35,978	37,131	39,232

## Statement of Capital Works

For the four years ending 30 June 2027

	Forecast Actual 2022/23	Budget 2023/24	Projections		
NOTES	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Buildings</b>					
Buildings	10,853	22,490	2,217	424	180
Building improvements	-	1,085	1,035	1,035	1,035
<b>Total buildings</b>	10,853	23,575	3,252	1,459	1,215
<b>Plant and equipment</b>					
Plant, machinery and equipment	2,321	2,005	2,040	2,005	2,040
Computers and telecommunications	1,710	802	653	435	1,110
Library books	115	118	122	125	129
<b>Total plant and equipment</b>	4,145	2,925	2,815	2,566	3,279
<b>Infrastructure</b>					
Roads	9,006	10,532	11,021	5,486	5,407
Bridges	300	168	-	-	-
Footpaths and cycleways	5,881	3,385	2,500	2,500	-
Drainage	1,210	821	144	847	644
Recreational, leisure and community facilities	12,314	12,575	3,280	7,500	11,500
Waste management	-	-	-	-	-
Parks, open space and streetscapes	2,756	1,615	1,505	5,783	1,871
Other infrastructure	1,125	817	5,744	3,853	7,608
<b>Total infrastructure</b>	32,592	29,913	24,194	25,969	27,030
<b>Total capital works expenditure</b> 4.5.1	47,591	56,413	30,261	29,994	31,524
<b>Represented by:</b>					
New asset expenditure	17,721	41,591	9,699	15,665	19,224
Asset renewal expenditure	19,778	12,282	14,801	10,875	11,370
Asset expansion expenditure	-	-	0	0	0
Asset upgrade expenditure	10,093	2,540	5,760	3,454	930
<b>Total capital works expenditure</b> 4.5.1	47,591	56,413	30,261	29,994	31,524
<b>Funding sources represented by:</b>					
Grants	23,111	28,020	4,350	7,500	4,000
Contributions	-	165	-	4,178	1,740
Council cash	10,480	20,988	21,678	12,544	25,474
Borrowings	14,000	7,240	4,233	5,772	310
<b>Total capital works expenditure</b> 4.5.1	47,591	56,413	30,261	29,994	31,524



## Statement of Human Resources

For the four years ending 30 June 2027

	Forecast Actual	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	23,419	25,676	27,060	28,260	29,227
Employee costs - capital	2,562	2,562	2,700	2,820	2,916
<b>Total staff expenditure</b>	25,981	28,238	27,060	28,260	29,227
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	262	262	264	267	271
<b>Total staff numbers</b>	262	262	264	267	271

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

Department	Budget 2023/24 \$'000	Comprises			
		Permanent			
		Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
CEO, Council & Committees	455	455	-	-	-
Community Assets & Infrastructure	8,437	8,314	123	-	-
Community Planning & Development	5,097	4,090	848	159	-
Community Strengthening	5,084	3,235	1,585	264	-
Customer Care & Advocacy	6,078	5,373	580	125	-
Democratic Support & Corporate Governance	466	466	-	-	-
<b>Total permanent staff expenditure</b>	25,617	21,933	3,135	549	-
Other employee related expenditure	60				
Capitalised labour costs	2,562				
<b>Total expenditure</b>	28,238				

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

Department	Budget 2023/24	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
CEO's Office	2	2	-	-	-
Community Assets & Infrastructure	108	107	1	-	-
Community Planning & Development	44	34	9	2	-
Community Strengthening	51	28	16	8	-
Customer Care & Advocacy	52	45	6	1	-
Democratic Support & Corporate Governance	4	4	-	-	-
<b>Total staff</b>	262	219	32	11	-

### 3.1 Summary of Planned Human Resources Expenditure For the four years ended 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>CEO, Council &amp; Committees</b>				
Permanent - Full time	455	480	501	518
Women	128	135	141	146
Men	327	345	360	373
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total CEO, Council &amp; Committees</b>	<b>455</b>	<b>480</b>	<b>501</b>	<b>518</b>
<b>Community Assets &amp; Infrastructure</b>				
Permanent - Full time	8,314	8,762	9,150	9,463
Women	1,425	1,502	1,568	1,622
Men	6,889	7,260	7,582	7,841
Persons of self-described gender	-	-	-	-
Permanent - Part time	123	130	135	140
Women	123	130	135	140
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Community Assets &amp; Infrastructure</b>	<b>8,437</b>	<b>8,891</b>	<b>9,285</b>	<b>9,603</b>
<b>Community Planning &amp; Development</b>				
Permanent - Full time	4,090	4,310	4,502	4,656
Women	2,001	2,108	2,202	2,277
Men	2,089	2,202	2,300	2,378
Persons of self-described gender	-	-	-	-
Permanent - Part time	848	894	933	965
Women	546	575	601	621
Men	302	318	332	344
Persons of self-described gender	-	-	-	-
<b>Total Community Planning &amp; Development</b>	<b>4,938</b>	<b>5,204</b>	<b>5,435</b>	<b>5,621</b>
<b>Community Strengthening</b>				
Permanent - Full time	3,235	3,410	3,561	3,683
Women	2,254	2,375	2,480	2,565
Men	982	1,035	1,081	1,118
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,585	1,670	1,744	1,804
Women	1,450	1,529	1,596	1,651
Men	134	141	148	153
Persons of self-described gender	-	-	-	-
<b>Total Community Strengthening</b>	<b>4,820</b>	<b>5,080</b>	<b>5,305</b>	<b>5,486</b>
<b>Customer Care &amp; Advocacy</b>				
Permanent - Full time	5,373	5,663	5,914	6,116
Women	3,142	3,311	3,458	3,576
Men	2,231	2,351	2,456	2,540
Persons of self-described gender	-	-	-	-
Permanent - Part time	580	611	638	660
Women	496	523	546	564
Men	84	88	92	95
Persons of self-described gender	-	-	-	-
<b>Total Customer Care &amp; Advocacy</b>	<b>5,953</b>	<b>6,274</b>	<b>6,552</b>	<b>6,776</b>

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Democratic Support &amp; Corporate Governance</b>				
Permanent - Full time	466	491	512	530
Women	466	491	512	530
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Democratic Support &amp; Corporate Governance</b>	<b>466</b>	<b>491</b>	<b>512</b>	<b>530</b>
<b>Casuals, temporary and other expenditure</b>	<b>609</b>	<b>641</b>	<b>670</b>	<b>693</b>
<b>Capitalised labour costs</b>	<b>2,562</b>	<b>2,700</b>	<b>2,820</b>	<b>2,916</b>
<b>Total staff expenditure</b>	<b>28,238</b>	<b>29,760</b>	<b>31,080</b>	<b>32,143</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>CEO, Council &amp; Committees</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total CEO, Council &amp; Committees</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Community Assets &amp; Infrastructure</b>				
Permanent - Full time	84.3	85.3	86.3	87.3
Women	13.8	13.8	13.8	13.8
Men	70.5	71.5	72.5	73.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.5	1.5	1.5	1.5
Women	1.5	1.5	1.5	1.5
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Community Assets &amp; Infrastructure</b>	<b>85.7</b>	<b>86.7</b>	<b>87.7</b>	<b>88.7</b>
<b>Community Planning &amp; Development</b>				
Permanent - Full time	34.0	35.0	36.0	36.0
Women	18.4	18.4	18.4	18.4
Men	15.5	16.5	17.5	17.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	8.7	8.7	8.7	8.7
Women	6.4	6.4	6.4	6.4
Men	2.3	2.3	2.3	2.3
Persons of self-described gender	-	-	-	-
<b>Total Community Planning &amp; Development</b>	<b>42.7</b>	<b>43.7</b>	<b>44.7</b>	<b>44.7</b>
<b>Community Strengthening</b>				
Permanent - Full time	27.5	27.5	28.5	28.5
Women	19.5	19.5	20.5	20.5
Men	8.0	8.0	8.0	8.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	15.6	15.6	15.6	15.6
Women	14.2	14.2	14.2	14.2
Men	1.4	1.4	1.4	1.4
Persons of self-described gender	-	-	-	-
<b>Total Community Strengthening</b>	<b>43.1</b>	<b>43.1</b>	<b>44.1</b>	<b>44.1</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Customer Care &amp; Advocacy</b>				
Permanent - Full time	44.6	45.6	46.6	47.6
Women	27.1	27.1	27.1	27.1
Men	17.5	18.5	19.5	20.5
Persons of self-described gender	-	-	-	-
Permanent - Part time	6.4	6.4	6.4	6.4
Women	5.4	5.4	5.4	5.4
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
<b>Total Customer Care &amp; Advocacy</b>	<b>51.0</b>	<b>52.0</b>	<b>53.0</b>	<b>54.0</b>
<b>Democratic Support &amp; Corporate Governance</b>				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	4.0	4.0	4.0	4.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Democratic Support &amp; Corporate Governance</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Casuals and temporary staff</b>	<b>10.8</b>	<b>10.8</b>	<b>10.9</b>	<b>10.9</b>
<b>Capitalised labour</b>	<b>22.6</b>	<b>23.6</b>	<b>24.6</b>	<b>25.6</b>
<b>Total staff numbers</b>	<b>262.0</b>	<b>266.0</b>	<b>271.1</b>	<b>274.1</b>

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## 4. Notes to the Financial Statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2023/24 to \$45.955 million.

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

	2022/23 Forecast Actual \$'000	2023/24 Budget \$'000	Change \$'000	%
General Rates*	34,132	36,126	1,994	5.84%
Waste / Garbage Charges	7,207	7,992	785	10.89%
Supplementary rates and rate adjustments	623	774	151	24.24%
Revenue in lieu of rates	983	1,063	80	8.14%
<b>Total rates and charges</b>	<b>42,945</b>	<b>45,955</b>	<b>3,010</b>	<b>7.01%</b>

\*These items are subject to the rate cap established under the FGRS

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Commercial & Industrial Rate	0.375100	0.3425	-8.69%
Commercial & Industrial Vacant Land	0.500100	0.4566	-8.70%
Extractive Industry Rate	0.780100	0.7124	-8.68%
Farm Rate	0.195000	0.1781	-8.67%
General Rate	0.250000	0.2283	-8.68%
Vacant Land General	0.500100	0.4566	-8.70%
Vacant Land FZ and RCZ	0.250000	0.2283	-8.68%
Vacant Land GRZ	0.500100	0.4566	-8.70%
Residential Retirement Villages	0.225000	0.2055	-8.67%

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Commercial & Industrial Rate	1,848	2,058	210	11.37%
Commercial & Industrial Vacant Land	196	200	4	2.14%
Extractive Industry Rate	641	629	(12)	-1.87%
Farm Rate	3,774	4,339	565	14.97%
General Rate	23,873	24,296	423	1.77%
Vacant Land General	1,210	1,317	107	8.84%
Vacant Land FZ and RCZ	1,299	1,674	375	28.85%
Vacant Land GRZ	1,071	1,382	311	29.06%
Residential Retirement Villages	225	230	5	2.26%
<b>Total amount to be raised by general rates</b>	<b>34,137</b>	<b>36,125</b>	<b>1,988</b>	<b>5.82%</b>

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
Commercial & Industrial Rate	651	670	19	2.92%
Commercial & Industrial Vacant Land	56	56	-	0.00%
Extractive Industry Rate	21	21	-	0.00%
Farm Rate	1,249	1,229	(20)	-1.60%
General Rate	14,226	14,504	278	1.95%
Vacant Land General	593	572	(21)	-3.54%
Vacant Land FZ and RCZ	779	775	(4)	-0.51%
Vacant Land GRZ	402	638	236	58.71%
Residential Retirement Villages	301	314	13	4.32%
<b>Total number of assessments</b>	<b>18,278</b>	<b>18,779</b>	<b>501</b>	<b>2.74%</b>

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

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Commercial & Industrial Rate	492,654	601,014	108,360	22.00%
Commercial & Industrial Vacant Land	39,155	43,705	4,550	11.62%
Extractive Industry Rate	82,170	88,341	6,171	7.51%
Farm Rate	1,935,426	2,436,518	501,092	25.89%
General Rate	9,549,372	10,642,223	1,092,851	11.44%
Vacant Land General	241,965	288,510	46,545	19.24%
Vacant Land FZ and RCZ	519,670	733,337	213,667	41.12%
Vacant Land GRZ	214,122	302,565	88,443	41.30%
Residential Retirement Villages	99,965	111,925	11,960	11.96%
<b>Total value of land</b>	<b>13,174,499</b>	<b>15,248,138</b>	<b>2,073,639</b>	<b>15.74%</b>

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$ %	
Waste Management	110	120	10	9.09%
Domestic Waste Collection	224	258	34	15.18%
Kerbside Green waste	90	101	11	12.22%
State Landfill Levy Charge	68	69	1	1.47%
<b>Total</b>	<b>492</b>	<b>548</b>	<b>56</b>	<b>11.38%</b>

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

Type of Charge	2022/23 \$	2023/24 \$	Change \$ %	
Waste Management	1,945,570	2,176,920	231,350	11.89%
Domestic Waste Collection	3,303,552	3,886,512	582,960	17.65%
Kerbside Green waste	374,760	507,525	132,765	35.43%
Commercial Garbage	132,743	167,565	34,822	26.23%
State Landfill Levy Charge	1,204,416	1,253,592	49,176	4.08%
<b>Total</b>	<b>6,961,041</b>	<b>7,992,114</b>	<b>1,031,073</b>	<b>14.81%</b>

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

	2022/23 \$'000	2023/24 \$'000	Change \$'000 %	
General Rates	34,137	36,126	1,989	5.83%
Waste and garbage services	6,961	7,992	1,031	14.81%
Supplementary rates and charges	508	774	266	52.36%
Revenue in lieu of rates	983	1,063	80	8.11%
<b>Total Rates and charges</b>	<b>42,590</b>	<b>45,955</b>	<b>3,365</b>	<b>7.90%</b>

4.1.1(j) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates \$'000s	\$ 34,137	\$ 36,125
Number of rateable properties	18,278	18,779
Base Average Rate	\$ 1,835	\$ 1,859
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,868	\$ 1,924
Maximum General Rates and Municipal Charges Revenue	\$ 34,135,451	\$ 36,128,518
Budgeted General Rates and Municipal Charges Revenue	\$ 34,137,265	\$ 36,125,000
Budgeted Supplementary Rates	\$ 507,995	\$ 774,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 34,645,261	\$ 36,899,000



4.1.1(k) 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 making of supplementary valuations (2023/24 estimated \$774000 and 2022/23: \$507995.49)

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

4.1.1(l) Differential rates

#### **Rates to be levied**

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

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

#### **General Land**

##### Definition:

General Land is any land:

- on which a dwelling is lawfully erected and occupied for the principal purpose of physically accommodating persons; and
- which does not have the characteristics
- Commercial and Industrial Land;
- Vacant Commercial and Industrial Land;
- Extractive Industry Land;
- Farm Land;
- Residential Retirement Villages Land;
- Vacant General Land;
- Vacant Farming Zone or Rural Conservation Zone; and
- General Residential Zone Land within the Moorabool Planning Scheme.

##### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public
2. Development and provision of health
3. Provision of general support services.

##### Use and Level of Differential Rate:

The differential rate will be used to fund those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

##### Geographic Location:

Wherever located within the municipal district.

##### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

##### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

##### Types of Buildings:

All buildings which are lawfully erected on the land.

## **Residential Retirement Land**

### Definition:

Residential Retirement Land is any land within the meaning of 'retirement village land' under section 3 of the *Retirement Villages Act 1986*.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health
3. Provision of general support services.

To ensure that the Residential Retirement Land rate is lower than the General Land rate in recognition of the services and infrastructure undertaken by the retirement village sector.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

## **Commercial/Industrial Land**

### Definition:

Commercial/Industrial Land is any land which is lawfully used:

- for the principal purpose of carrying out the manufacturing or productions of goods; or
- for the principal purpose of carrying out trade in goods or services.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

### Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool

### Planning Scheme Zoning:

The zoning applicable to rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

All buildings which are lawfully erected on the land.

## **Vacant Commercial/Industrial Land**

### Definition:

Vacant Commercial/Industrial land is any land:

- located within an Industrial or Business zone under the Moorabool Planning scheme; and
- which is vacant; or
- not lawfully developed for the principal purpose of carrying out the manufacturing or production of goods or trade in goods or services; and
- which does not have the characteristics of Vacant General Land, Vacant Farming Zone or Rural Conservation Zone Land or General Residential Zone Land.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage the development of land for commercial and industrial purposes.

To discourage land banking and ensure an adequate supply of Commercial and Industrial zoned land to meet market demand.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

Any buildings that are not lawfully erected on the land.

## **Extractive Industry Land**

### Definition:

Extractive Industry Land is any land:

- which is used primarily for the purpose of extraction, removal or treatment of minerals, earth or
- on which activities of the extraction, removal or treatment of minerals, earth or stone has been discontinued but which has not yet been rehabilitated to environmental standards as required by law.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

## **Farm Land**

### Definition:

Farm Land is any rateable land within the meaning of 'farm land' as defined by section 2(1) of the *Valuation of Land Act 1960*.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To provide economic support and relief to farmers.

To encourage further development and appropriate use of Farm Land, as defined under the Valuation of Land Act 1960.

To encourage persons engaged in farming activities (as referred to in the definition of 'farm land' in the Act) to further develop farm land and value-add to their products in the local community to create more employment opportunities in the industry.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

## **Vacant General Land**

### Definition:

Vacant General Land is any land;

- on which no building is lawfully erected; and
- which does not have the characteristics of:
  - Vacant Commercial/Industrial Land; or
  - Vacant Farming Zone, Rural Conservation Zone; or
  - Vacant General Residential Zone Land in the Moorabool Planning Scheme.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage development of Vacant General Land.

To discourage land banking and ensure an adequate supply of appropriately zoned land to meet market demand.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

Any buildings that are not lawfully erected on the land.



## **Vacant Farming Zone or Rural**

### Definition:

Vacant Farming Zone or Rural Conservation Zone land within the Moorabool Planning Scheme is any land;

- on which no building is lawfully erected; and
- which is located within the Farm Zone or Rural Conservation Zone under the Moorabool Planning Scheme; and
- which does not have the characteristics of Farm Land.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

Specifically, the objective of the vacant Farming Zone or Rural Conservation Zone rate category is to recognize the lower likelihood of development on this type of land as a result of planning and development restrictions or other encumbrances which limit the development opportunities and use of the land.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at 1.00 and is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

Any buildings that are not lawfully erected on the land.

## **Vacant General Residential Zone Land**

### Definition:

Vacant General Residential Zone Land is any land:

- on which no dwelling is lawfully erected; and
- which is located within the General Residential Zone under the Moorabool Planning Scheme.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage the development of land for residential purposes.

To discourage land banking, and ensure an adequate supply of residential zoned land to meet the market demand.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the Moorabool Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

### Types of Buildings:

Any buildings that are not lawfully erected on the land.

#### 4.1.2 Statutory fees and fines

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Asset management	88	85	(3)	-2.86%
Community health and safety	522	538	17	3.20%
Statutory building services	5	7	2	40.00%
Statutory planning services	600	605	5	0.83%
Other	105	133	28	26.99%
<b>Total statutory fees and fines</b>	<b>1,319</b>	<b>1,368</b>	<b>49</b>	<b>3.75%</b>

##### Statutory fees and fines (\$0.049 million increase)

Includes statutory fees that relate to fees and fines levied in accordance with legislation and includes animal registrations, Health Act registrations, parking fines and other local law infringements. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to increase by 3.8% or \$0.049 million compared to the 2022/23 forecast actual. The main increase relate to planning scheme amendments (\$0.028 million).

A detailed listing of statutory fees is included in Section 6.

#### 4.1.3 User fees

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Asset management	95	91	(4)	-3.70%
Child, youth and family services	27	9	(18)	-66.98%
Community health and safety	624	620	(4)	-0.58%
Engineering services	500	550	50	10.00%
Environmental & sustainable management	530	572	42	7.84%
Statutory building services	228	240	12	5.26%
Statutory planning services	52	48	(4)	-7.69%
Other	283	217	(66)	-23.28%
<b>Total user fees</b>	<b>2,338</b>	<b>2,347</b>	<b>8</b>	<b>0.36%</b>

##### User fees (\$0.008 million increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure and other community facilities. In setting the Budget, the key principle for determining the level of user charges has been to ensure that increases recognise equity issues and market levels.

User charges are projected to increase by 0.36% or \$8 thousand over the 2022/23 forecast actual.

A detailed listing of user fees is included in Section 6.

#### 4.1.4 Grants

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	8,643	8,967	324	4%
State funded grants	26,228	28,218	1,990	8%
Total grants received	34,871	37,185	2,314	7%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	7,336	7,685	349	5%
Other	-	-	-	0%
Recurrent - State Government				
School Crossing Supervisors	111	111	-	0%
Libraries	305	291	(14)	-5%
Maternal and child health	994	831	(163)	-16%
Other	196	247	51	26%
Total recurrent grants	8,942	9,165	223	2%
Non-recurrent - Commonwealth Government				
Emergency Management	5	-	(5)	-100%
Tourism & Events	20	-	(20)	-100%
Non-recurrent - State Government				
Emergency management	1,881	-	(1,881)	-100%
Families and youth	68	-	(68)	-100%
Environment and health	112	-	(112)	-100%
Other	732	-	(732)	-100%
Total non-recurrent grants	2,818	-	(2,818)	-100%
Total operating grants	11,760	9,165	(2,595)	-22%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,282	1,282	-	0%
Total recurrent grants	1,282	1,282	-	0%
Non-recurrent - State Government				
Community and recreational facilities	20,651	26,674	6,023	29%
Local roads	1,178	64	(1,114)	-95%
Total non-recurrent grants	21,829	26,738	4,909	22%
Total capital grants	23,111	28,020	4,909	21%
Total Grants	34,871	37,185	2,314	0

4.1.4(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

Overall, the level of operating grants has been reduced by 22% or \$2.595 million compared to the 2022/23 forecast actual.

This is mainly due to one-off grants not being budgeted for.

4.1.4(b) Capital grants include all monies received from other levels of Government including State and Federal for the purposes of funding the capital works program. Overall, the level of capital grants has been increased by 21% or \$4.909 million compared to the 2022/23 forecast actual.

#### 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	6,719	6,822	103	1.53%
Non-monetary	7,500	7,500	-	-
<b>Total contributions</b>	<b>14,219</b>	<b>14,322</b>	<b>103</b>	<b>0.72%</b>

##### Contributions - monetary (\$-0.103 million increase)

Monetary contributions predominantly relate to monies paid by developers (Development Contributions) in regard to road infrastructure, drainage, community facilities and recreation. These amounts are paid in accordance with planning permits issued for property, subdivision development and precinct structure plans.

##### Contributions - non-monetary assets (\$Nil change)

Non-monetary contributions relate to the transfer of subdivision assets such as roads, footpaths and reserves from developers (Development Contributions) to Council. Upon transfer of these assets, Council assumes ownership and becomes responsible for their maintenance and eventual reconstruction. The transfer of these assets to Council does not represent a cash inflow to Council but create future liabilities for the Council.

#### 4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	1,159	1,540	381	32.87%
Reimbursements, rebates and recoveries	508	557	49	9.65%
Other rent	180	179	(1)	-0.56%
Royalties	88	91	3	3.41%
Other	1,826	108	(1,718)	-94.09%
<b>Total other income</b>	<b>3,761</b>	<b>2,475</b>	<b>(1,286)</b>	<b>-34.19%</b>

##### Other income (\$1.286 million decrease)

2023/24 budget expects an increase in the interest rates on term deposits that Council holds which will bring higher interest revenue compared to 2022/23 levels. Additionally, Council is anticipating reduced reimbursements for emergency event recovery in 2023/24.

#### 4.1.7 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	20,011	22,152	2,141	10.70%
Work cover	565	460	(105)	-18.58%
Casual staff	460	411	(49)	-10.65%
Superannuation	2,377	2,648	271	11.40%
Fringe benefits tax	5	5	-	0.00%
<b>Total employee costs</b>	<b>23,418</b>	<b>25,676</b>	<b>2,258</b>	<b>9.64%</b>

#### Employee costs (\$2.258 million increase)

Employee costs are forecast to increase by 9.6% or \$2.258 million compared to 2022/23. This increase is primarily driven by vacant positions and staff turnover in the 2022/23 year as well as the provisions within the EBA, oncost increases, cost of additional FTEs related to new initiatives and new positions funded from additional grants received by Council.

#### 4.1.8 Materials and services

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Materials and services	2,401	2,281	(120)	-5.02%
Contract payments	12,904	10,712	(2,192)	-16.99%
Building maintenance	912	1,024	112	12.23%
General maintenance	49	102	53	107.07%
Utilities	602	642	40	6.58%
Office administration	760	907	147	19.35%
Information technology	1,808	1,928	120	6.62%
Insurance	676	694	18	2.71%
Consultants	3,752	803	(2,949)	-78.60%
Agency staff	632	-	(632)	-100.00%
Community grants and advances	795	832	37	4.71%
<b>Total materials and services</b>	<b>25,291</b>	<b>19,923</b>	<b>(5,368)</b>	<b>-21.23%</b>

#### Materials and services (\$5.368 million decrease)

Materials and consumables includes payments to contractors for the provision of services such as contracts for garbage collection, infrastructure maintenance, building maintenance, the purchases of consumables, insurances, and utility costs.

Materials and services are forecast to decrease by 21% or \$5.368 million compared to 2022/23.

The decrease relates mainly to the forecast for 2022/23 containing emergency works for Storm Events. The 2022/23 forecast also includes both grant funded and carried forward projects from previous financial years

#### 4.1.9 Depreciation

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	950	950	-	0.00%
Plant & equipment	1,560	1,560	-	0.00%
Infrastructure	9,951	11,550	1,599	16.07%
<b>Total depreciation</b>	<b>12,461</b>	<b>14,060</b>	<b>1,599</b>	<b>12.83%</b>

#### Depreciation (\$1.599 million increase)

Depreciation is an accounting measure to allocate the value of the use of an asset over its useful life. The expected 2023/24 increase reflects the high value of Council's assets and the full year effect of depreciation from assets constructed and acquired as part of the 2022/23 capital works program.

#### 4.1.10 Amortisation - Right of use assets

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Right of use assets	224	224	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>224</b>	<b>224</b>	<b>-</b>	<b>0.00%</b>

#### Amortisation - Right of use assets (Nil increase)

The right-of-use asset is the Council's right to use a leased asset over the life of a lease. The asset is recognised at the initial amount of the lease liability, plus any lease payments made to the lessor before the lease commencement date, plus any initial direct costs incurred, minus any lease incentives received. Amortisation on the right of use asset is calculated on a straight line basis over the term of the lease contract.

#### 4.1.11 Other expenses

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	92	92	-	0.00%
Auditors' remuneration - Internal	50	50	-	0.00%
Councillors' allowances	305	322	17	5.57%
Operating lease rentals	45	24	(21)	-45.59%
Bank fees	43	38	(5)	-10.59%
Other	42	57	15	35.97%
<b>Total other expenses</b>	<b>577</b>	<b>584</b>	<b>7</b>	<b>1.21%</b>

#### Other expenses (\$0.007 million increase)

Other expenses relate to a range of unclassified items including Councillor allowances, Audit Committee sitting fees, audit expenses, bank fees, leases, bad debts and associated recovery costs.

## 4.2 Balance Sheet

### 4.2.1 Assets

#### **Current Assets (\$3.598 million increase) and Non-Current Assets (\$42.614 million increase)**

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

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to remain at the same level as 2022/23.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

The category of Property, infrastructure, plant and equipment predominantly represents the value of Council's land, building, roads and landfill assets. The increase in this category is due to gifted assets and from assets constructed and acquired by Council as part of the annual Capital Works program.

### 4.2.2 Liabilities

#### **4.2.2(a) Current Liabilities (\$0.609 million increase) and Non Current Liabilities (\$4.696 million increase)**

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain at that of the 2022/23 forecast levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$1.962 million over the year, whilst borrowing \$7.24 million.

### 4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$	Budget 2023/24 \$	Projections 2024/25 2025/26 \$	
Amount borrowed as at 30 June of the prior year	11,889	24,988	30,266	31,932
Amount proposed to be borrowed	14,000	7,240	4,233	5,772
Amount projected to be redeemed	(901)	(1,962)	(2,568)	(7,509)
<b>Amount of borrowings as at 30 June</b>	<b>24,988</b>	<b>30,266</b>	<b>31,932</b>	<b>30,195</b>



#### 4.2.4 Leases by category

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

	Forecast Actual 2022/23 \$	Budget 2023/24 \$	Projections 2024/25 \$	2025/26 \$
<b>Right-of-use assets</b>				
Vehicles	224	-	-	-
<b>Total right-of-use assets</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Lease liabilities</b>				
<b>Current lease Liabilities</b>				
Plant and equipment	246	-	-	-
<b>Total current lease liabilities</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-current lease liabilities</b>				
Plant and equipment	-	-	-	-
<b>Total non-current lease liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total lease liabilities</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>-</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.82%.

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>2024</b>				
<u><b>Statutory reserves</b></u>				
Car park reserve	21	-	-	21
Recreation facilities	1,531	-	-	1,531
Storm water management	73	-	-	73
Capital works contributions reserve	14	-	-	14
Developer contribution reserve	900	6,822	6,165	1,558
<u><b>Discretionary reserves</b></u>				
Industrial estate	631	-	-	631
Closed landfill	1,123	100	-	1,223
Defined benefits	799	182	-	981
Community seed funding	429	-	-	429
LGFV loan repayment reserve	4,476	-	-	4,476
Maddingley brown coal reserve	306	-	-	306
Wind farm dilapidation deeds reserve	304	-	-	304
<b>Total statutory and other reserves</b>	<b>10,607</b>	<b>7,104</b>	<b>6,165</b>	<b>11,546</b>

#### Car park reserve

The purpose of this reserve is to provide improved parking facilities in urban areas.

#### Recreation facilities reserve

The purpose of this reserve is to provide funding for recreational facilities. Funded from developer contributions this reserve requires that recreation facilities be established within the proximity of the relevant new subdivision.

#### Industrial estate reserve

The purpose of this reserve is to fund future opportunities for industrial subdivision or economic development activity of a capital nature in and around Bacchus Marsh. This reserve is funded from the net proceeds of land sold in the Council developed Industrial Estate (the final parcel of land sold was in the 2013/14 financial year).

#### Storm water management reserve

The purpose of this reserve is to provide funding for future storm water management works which will be required for future subdivisions at the western end of Holts Lane in Darley.

#### Closed landfill reserve

The purpose of this reserve is to provide funding for future site remediation works related to closed landfills within Moorabool Shire.

#### Defined benefits reserve

The purpose of this reserve is to provide funding for future liability calls related to the Defined Benefits Superannuation scheme.

#### Community seed funding reserve

The purpose of this reserve is to provide a funding platform for the planning and advancement of future capital works projects.

#### Capital works contributions reserve

The purpose of this reserve is to provide funding for future capital works, such as road works, associated with specific developments funded by contributions from the developer.

#### Developer contribution reserve

The purpose of this reserve is to provide funding for various agreed infrastructure requirements arising from new developments and is funded from developer contributions.

#### Local Government Funding Vehicle (LGFV) loan repayment reserve

The purpose of this reserve is to provide funding for the repayment of the principal component of loans held through the LGFV. These loans are interest only until maturity.

#### Maddingley brown coal reserve

The purpose of this reserve is to provide funding for the maintenance of the local road network between the Maddingley Brown Coal site and the Western Freeway, Bacchus Marsh.

#### Wind farm dilapidation deeds reserve

The purpose of this reserve is to provide for remediation works for Council assets that have had accelerated deterioration in their condition as a result of construction activity at Wind Farms.

#### **4.3.2 Equity**

##### **Equity (\$40.906 million increase)**

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

Other 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 of the Council to be separately disclosed.

A net movement of \$0.938 million is budgeted for in 2023/24.

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over The increase in accumulated surplus of \$39.968 million results directly from the operating surplus for the year of \$40.906 million, net the movement of \$0.938 million in other reserves.

#### **4.4 Statement of Cash Flows**

##### **4.4.1 Net cash flows provided by/used in operating activities**

###### **Operating activities (\$20.876 million increase)**

These activities refer to the cash inflows and outflows from Council's main business activities of providing services, raising revenue and meeting expenses. The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which are excluded from the Statement of Cash Flows.

##### **4.4.2 Net cash flows provided by/used in investing activities**

###### **Investing activities (\$4.15 million increase)**

These activities refer to cash used in the purchase of assets that will deliver value in the future. These activities also provides information on Council's capital works investment, cash investments and proceeds from the sale of assets.

##### **4.4.3 Net cash flows provided by/used in financing activities**

###### **Financing activities (\$8.354 million decrease)**

These activities refer to the drawing or repayment of borrowings and associated costs, including leases, to finance Council's capital commitments. For 2022/23 principal repayments of \$0.901 million and new borrowings of \$14 million are anticipated. New borrowings for 2023/24 are expected to be \$7.24 million with principal repayments of \$1.962 million.

## 4.5 Capital works program

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

The capital works projects are grouped by class and include the following:

- Current Budget
- Works carried forward from the 2022/23 year

### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	10,853	23,575	12,722	117.22%
Plant and equipment	4,145	2,925	-1,220	-29.44%
Infrastructure	32,592	29,913	-2,680	-8.22%
<b>Total</b>	<b>47,591</b>	<b>56,413</b>	<b>8,822</b>	<b>18.54%</b>

Capital spend has increased by \$8.822 million from the forecast actual for 2022/23. At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation.

For the 2022/23 year it is forecast that \$15 million of capital works will be incomplete and be carried forward into the 2023/24 year. A detailed listing of carried forward works can be seen in section 4.5.3.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	23,575	20,124	3,113	338	-	11,550	-	10,526	1,500
Plant and equipment	2,925	560	2,365	-	-	-	-	2,365	560
Infrastructure	29,913	20,907	6,804	2,202	-	16,471	165	8,097	5,180
<b>Total</b>	<b>56,413</b>	<b>41,591</b>	<b>12,282</b>	<b>2,540</b>	<b>-</b>	<b>28,020</b>	<b>165</b>	<b>20,988</b>	<b>7,240</b>

The total Capital Improvement Program for 2023/24 is \$56.413 million (includes an estimated \$15 million in works carried over from 2022/23). Of this total, \$41.591 million relates to new works, \$12.282 million relates to the renewal of assets, and \$2.54 million is for the upgrade of assets.

#### **4.5.1(a) Funding Sources**

Grants - Capital grants include all monies we have applied to State and Federal Government to deliver the program. Should some of the grants not be successful, the timing on the delivery of these projects may need to be amended. Grants and contributions Council has applied for include Bacchus Marsh Bowls Club Pavilion and Bowling Green (\$0.600 million) and Bald Hill Redevelopment (\$1.117 million).

Council Cash - Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$20.988 million will be generated from operations to fund the 2023/24 capital works program.

Borrowings - Council will take up loan borrowings of \$7.24 million in 2023/24 to fund a number of capital projects. This total includes borrowings deferred from prior years.

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#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Ballan Library Facility	5,980	5,980	0	0	0	4,480	0	0	1,500
Ballan Town Centre Plaza	250	250	0	0	0	0	0	250	0
West Maddingley Early Years Facility	5,200	5,200	0	0	0	3,000	0	2,200	0
<b>Subtotal-Buildings</b>	<b>11,430</b>	<b>11,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,480</b>	<b>0</b>	<b>2,450</b>	<b>1,500</b>
<b>Building Improvements</b>									
Ballan Senior Citizens Centre	122	0	122	0	0	0	0	122	0
Mount Egerton Transfer Station	72	0	72	0	0	0	0	72	0
Bacchus Marsh Outdoor Pool	78	0	78	0	0	0	0	78	0
Dunnstown Recreation Reserve Pavilion Extension	813	0	813	0	0	300	0	513	0
<b>Subtotal-Building Improvements</b>	<b>1,085</b>	<b>0</b>	<b>1,085</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>785</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>12,515</b>	<b>11,430</b>	<b>1,085</b>	<b>0</b>	<b>0</b>	<b>7,780</b>	<b>0</b>	<b>3,235</b>	<b>1,500</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant, operational vehicles, utes and machinery	1,905	0	1,905	0	0	0	0	1,905	0
Purchase new plant and machinery	100	0	100	0	0	0	0	100	0
<b>Subtotal-Plant, Machinery and Equipment</b>	<b>2,005</b>	<b>0</b>	<b>2,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,005</b>	<b>0</b>
<b>Computers and Telecommunications</b>									
Replacement of ICT equipment and servers	42	0	42	0	0	0	0	42	0
Replacement of video conferencing equipment	200	0	200	0	0	0	0	200	0
ICT Strategy Projects	560	560	0	0	0	0	0	0	560
<b>Subtotal-Computers and Telecommunications</b>	<b>802</b>	<b>560</b>	<b>242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242</b>	<b>560</b>

#### 4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Library books</b>									
Library books	118	0	118	0	0	0	0	118	0
<b>Subtotal-Library Books</b>	<b>118</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,925</b>	<b>560</b>	<b>2,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,365</b>	<b>560</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Other Capital Income	0	0	0	0	0	1,282	0	-5,782	4,500
Annual Program; LATM Plan Implementation	172	0	0	172	0	64	0	108	0
Road Rehabilitation - Planning & Design	300	0	300	0	0	0	0	300	0
Riversdale Crescent, Darley - Reconstruction	425	0	425	0	0	0	0	425	0
Johansen Place, Darley - Reconstruction	229	0	229	0	0	0	0	229	0
Vance Close, Darley - Reconstruction	276	0	276	0	0	0	0	276	0
Ballan-Meredith Road, Ballan - Reconstruction	368	0	368	0	0	0	0	368	0
Stanley Street, Gordon - Reconstruction	325	0	325	0	0	0	0	325	0
Ballan-Egerton Road, Mt Egerton - Reconstruction	856	0	856	0	0	0	0	856	0
Hogan Road & Densley Street, Ballan - Reconstruction	1,842	0	1,842	0	0	0	0	1,842	0
Annual reseal program (Preparation)	210	0	210	0	0	0	0	210	0
Annual crack sealing program	24	0	24	0	0	0	0	24	0
Annual spray seal program	2,145	0	2,145	0	0	0	0	2,145	0

Yendon No. 2 Road, Buninyong - Shoulder Resheet	123	0	123	0	0	0	0	123	0
Swans Road, Darley - Shoulder Resheet	247	0	247	0	0	0	0	247	0
Moorabool West Road, Gordon - Shoulder Resheet	84	0	84	0	0	0	0	84	0
Rotten Lane, Lal Lal - Road Resheet	231	0	231	0	0	0	0	231	0
Eaglesons Road, Lal Lal - Road Resheet	377	0	377	0	0	0	0	377	0
Horsecrafts Road, Lal Lal - Road Resheet	274	0	274	0	0	0	0	274	0
Shaws Road, Buninyong - Road Resheet	167	0	167	0	0	0	0	167	0
O'Connors Lane, Ballan - Road Resheet	242	0	242	0	0	0	0	242	0
Jaicomellis Lane, Ballan - Road Resheet	309	0	309	0	0	0	0	309	0
<b>Subtotal-Roads</b>	<b>9,227</b>	<b>0</b>	<b>9,055</b>	<b>172</b>	<b>0</b>	<b>1,346</b>	<b>0</b>	<b>3,381</b>	<b>4,500</b>
<b>Footpaths and Cycleways</b>									
Main Street, Bacchus Marsh - Footpaths	193	0	193	0	0	0	0	193	0
Aqualink Route, Entry Node	240	240	0	0	0	0	0	240	0
Links Road Footpath Construction	267	267	0	0	0	0	0	267	0
Cowie/Edols Street, Ballan Footpath Construction	225	90	135	0	0	0	0	225	0
Darley Park, Darley - Footpaths	150	0	150	0	0	0	0	150	0
<b>Subtotal-Footpaths and Cycleways</b>	<b>1,075</b>	<b>597</b>	<b>478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,075</b>	<b>0</b>



#### 4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Drainage</b>									
Table drain renewal program	144	0	144	0	0	0	0	144	0
Tramway Lane - drainage improvements	90	0	90	0	0	0	0	90	0
Haddon Drive - drainage improvements	90	0	90	0	0	0	0	90	0
Nelson Street - drainage improvements	102	0	102	0	0	0	0	102	0
<b>Subtotal-Drainage</b>	<b>426</b>	<b>0</b>	<b>426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426</b>	<b>0</b>
<b>Recreational, leisure and community facilities</b>									
Bacchus Marsh Bowls Club Pavilion & Bowling Green	3,400	3,400	0	0	0	3,400	0	0	0
Bacchus Marsh Racecourse Recreation Reserve Upgrades (Stage 2)	950	0	0	950	0	450	0	500	0
Bacchus Marsh Racecourse Recreation Reserve Pavilion	6,000	6,000	0	0	0	4,230	0	1,770	0
Bald Hill Redevelopment	1,680	1,680	0	0	0	1,000	0	0	680
Bungaree Oval Renovation	707	707	0	0	0	250	165	292	0
BMRRR Cricket Training Nets	563	563	0	0	0	300	0	263	0
Netball Court Resurfacing (Shire wide)	250	250	0	0	0	250	0	0	0
Gordon Recreation Reserve Masterplan (Design)	25	25	0	0	0	25	0	0	0
Federation Park Upgrades	400	0	0	400	0	400	0	0	0
<b>Subtotal-Recreational, leisure and community facilities</b>	<b>13,975</b>	<b>12,625</b>	<b>0</b>	<b>1,350</b>	<b>0</b>	<b>10,305</b>	<b>165</b>	<b>2,825</b>	<b>680</b>

#### 4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>Parks, Open Space and Streetscapes</b>									
Jonathan Drive Reserve Improvements	120	0	0	120	0	0	0	120	0
O'Leary Way Reserve Irrigation	36	0	36	0	0	0	0	36	0
Darley Civic & Community Hub Oval Lighting	54	0	54	0	0	0	0	54	0
Annual Program; Masterplan Priorities Implementation	50	50	0	0	0	0	0	50	0
Darley Park - Playspace	350	200	150	0	0	200	0	150	0
<b>Subtotal-Parks, Open Space and Streetscapes</b>	<b>610</b>	<b>250</b>	<b>240</b>	<b>120</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>410</b>	<b>0</b>
<b>Other Infrastructure</b>									
Annual Program; Forward Design	200	0	0	200	0	0	0	200	0
Annual Program; Minor Capital Works	100	0	0	100	0	0	0	100	0
Masons Lane Recreation Reserve Dog Park	360	360	0	0	0	200	0	160	0
<b>Subtotal-Other Infrastructure</b>	<b>660</b>	<b>360</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>460</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>25,973</b>	<b>13,832</b>	<b>10,199</b>	<b>1,942</b>	<b>0</b>	<b>12,051</b>	<b>165</b>	<b>8,577</b>	<b>5,180</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>41,413</b>	<b>25,822</b>	<b>13,649</b>	<b>1,942</b>	<b>0</b>	<b>19,831</b>	<b>165</b>	<b>14,177</b>	<b>7,240</b>

#### 4.5.3 Works Carried Forward From the 2022/23 Year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
Civic Centre, Darley - Renovations (incl Cladding Replacement) - Stage 2	495	0	495	0	0	0	0	495	0
Maddingley Park Public Toilet, Maddingley - Upgrade	43	0	43	0	0	0	0	43	0
New Library, Ballan - Feasibility and Design	269	0	269	0	0	0	0	269	0
New Library, Ballan - Construction	160	160	0	0	0	160	0	0	0
West Maddingley Early Years Facility - Design/Transfer Land	280	0	280	0	0	0	0	280	0
West Maddingley Early Years Facility - Construction	1,376	1,376	0	0	0	0	0	1,376	0
Bacchus Marsh Bowls Club Pavilion and Bowling Green	2,815	2,815	0	0	0	518	0	2,297	0
Wallace Kinder - Removal of Asbestos	115	0	115	0	0	0	0	115	0
Mill Park Toilet Replacement	180	0	180	0	0	0	0	180	0
Transfer Station Upgrades - BM, Ballan, Mt Egerton	162	0	162	0	0	162	0	0	0
Navigators Community Centre, Navigators - Renewal of existing facility	69	0	69	0	0	0	0	69	0
Darley Park Pavilion	338	0	0	338	0	0	0	338	0
Bacchus Marsh Indoor Recreation Facility - Preplanning	416	0	416	0	0	0	0	416	0
Bacchus Marsh Indoor Recreation Facility - Construction	1,413	1,413	0	0	0	0	0	1,413	0
Bacchus Marsh Racecourse Recreation Reserve, Maddingley - Stage 2 - Pavilion	2,930	2,930	0	0	0	2,930	0	0	0
<b>Subtotal-Buildings</b>	<b>11,060</b>	<b>8,694</b>	<b>2,028</b>	<b>338</b>	<b>0</b>	<b>3,770</b>	<b>0</b>	<b>7,291</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>11,060</b>	<b>8,694</b>	<b>2,028</b>	<b>338</b>	<b>0</b>	<b>3,770</b>	<b>0</b>	<b>7,291</b>	<b>0</b>

#### 4.5.3 Works Carried Forward From the 2022/23 Year Continued

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Bungeeltap South Road, Mount Wallace - Reconstruction	162	0	162	0	0	0	0	162	0
Taverner Street, Maddingley - Reconstruction	681	0	681	0	0	0	0	681	0
Riversdale Crescent, Darley - Reconstruction	73	0	73	0	0	0	0	73	0
Riversdale Crescent, Darley - Reconstruction	121	0	121	0	0	0	0	121	0
Haywood Road , Lal Lal Gravel Resheet & Seal	43	0	43	0	0	0	0	43	0
Donald Street, Bacchus Marsh - Kerb Installation & Drainage	226	226	0	0	0	0	0	226	0
<b>Subtotal-Roads</b>	<b>1,305</b>	<b>226</b>	<b>1,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,305</b>	<b>0</b>
<b>Bridges</b>									
Woolpack Road Bridge, Bacchus Marsh - Preplanning	90	0	90	0	0	0	0	90	0
Seereys Track, Coimadai (From Russells Road towards Seereys Track)	79	0	79	0	0	0	0	79	0
<b>Subtotal-Bridges</b>	<b>168</b>	<b>0</b>	<b>168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168</b>	<b>0</b>
<b>Footpaths and Cycleways</b>									
Aqualink Stage 1 - Strategic Cycle Corridor	860	860	0	0	0	860	0	0	0
Aqualink Stage 2 - Strategic Cycle Corridor	633	633	0	0	0	633	0	0	0
Aqualink, Darley (Nelson St) Landscape Works	240	240	0	0	0	0	0	240	0
Maddingley Park - Resheet and Seal of Pathways	205	0	205	0	0	0	0	205	0

#### 4.5.3 Works Carried Forward From the 2022/23 Year Continued

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Aqualink - Strategic Cycle Corridor - Node Construction	371	371	0	0	0	371	0	0	0
<b>Subtotal-Footpaths and Cycleways</b>	<b>2,310</b>	<b>2,105</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>1,865</b>	<b>0</b>	<b>445</b>	<b>0</b>
<b>Drainage</b>									
Simmons Drive, Bacchus Marsh - Preplanning	42	0	42	0	0	0	0	42	0
Halletts Way/Carey Crescent, Bacchus Marsh - Preplanning	55	0	55	0	0	0	0	55	0
Connor Court, Ballan - Drainage renewal	140	0	140	0	0	0	0	140	0
Nelson Street, Darley - Drainage renewal	57	0	57	0	0	0	0	57	0
Gordon Township	100	0	100	0	0	0	0	100	0
<b>Subtotal-Drainage</b>	<b>394</b>	<b>0</b>	<b>394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394</b>	<b>0</b>
<b>Recreational, Leisure &amp; Community Facilities</b>									
Masterplan Priorities Implementation	193	0	193	0	0	0	0	193	0
BM Racecourse & Recreation Reserve Stage 2 - Construction	1,314	1,314	0	0	0	0	0	1,314	0
Bald Hill/1000+ Steps - Stage 3, Darley - Summit Trail & Lookouts	1,005	1,005	0	0	0	1,005	0	0	0
Darley Park Rec Reserve - Playground	121	0	121	0	0	0	0	121	0
SRV Female Friendly Facilities Grant - Dunnstown Rec Res	114	0	114	0	0	0	0	114	0
Swimming Pools, Ballan & Bacchus Marsh - Fibreglass Shell	6	0	6	0	0	0	0	6	0
Ballan Recreation Res - Goal Netting	10	0	10	0	0	0	0	10	0

#### 4.5.3 Works Carried Forward From the Year Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Bacchus Marsh Racecourse Recreation Reserve, Maddingley - Cricket Nets	300	300	0	0	0	300	0	0	0
Maddingley Park/BMRRR, Maddingley - All Abilities Playground	1,250	1,250	0	0	0	1,250	0	0	0
Unidentified Carry Forwards to Future Years	-5,713	0	-5,713	0	0	0	0	-5,713	0
<b>Subtotal-Recreational, leisure and community facilities</b>	<b>-1,400</b>	<b>3,869</b>	<b>-5,269</b>	<b>0</b>	<b>0</b>	<b>2,555</b>	<b>0</b>	<b>-3,956</b>	<b>0</b>
<b>Parks, Open Space and Streetscapes</b>									
Gordon Public Park Stage 2	260	0	0	260	0	0	0	260	0
Splash Park and Playground, Ballan	745	745	0	0	0	0	0	745	0
<b>Subtotal-Parks, Open Space and Streetscapes</b>	<b>1,005</b>	<b>745</b>	<b>0</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,005</b>	<b>0</b>
<b>Other Infrastructure</b>									
Forward Design Program	27	0	27	0	0	0	0	27	0
STIP Works, Blackwood - Township Improvement	130	130	0	0	0	0	0	130	0
<b>Subtotal-Other Infrastructure</b>	<b>157</b>	<b>130</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>3,940</b>	<b>7,074</b>	<b>-3,395</b>	<b>260</b>	<b>0</b>	<b>4,420</b>	<b>0</b>	<b>-480</b>	<b>0</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23</b>	<b>15,000</b>	<b>15,768</b>	<b>-1,367</b>	<b>598</b>	<b>0</b>	<b>8,189</b>	<b>0</b>	<b>6,811</b>	<b>0</b>

#### 4.6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	2,217	975	1,242	0	0	2,217	300	0	1,492	425
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	1,035	0	1,035	0	0	1,035	0	0	1,035	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>3,252</b>	<b>975</b>	<b>2,277</b>	<b>0</b>	<b>0</b>	<b>3,252</b>	<b>300</b>	<b>0</b>	<b>2,527</b>	<b>425</b>
<b>Total Property</b>	<b>3,252</b>	<b>975</b>	<b>2,277</b>	<b>0</b>	<b>0</b>	<b>3,252</b>	<b>300</b>	<b>0</b>	<b>2,527</b>	<b>425</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,040	0	2,040	0	0	2,040	0	0	2,040	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	653	360	293	0	0	653	0	0	293	360
Library books	122	0	122	0	0	122	0	0	122	0
<b>Total Plant and Equipment</b>	<b>2,815</b>	<b>360</b>	<b>2,455</b>	<b>0</b>	<b>0</b>	<b>2,815</b>	<b>0</b>	<b>0</b>	<b>2,455</b>	<b>360</b>
<b>Infrastructure</b>										
Roads	11,021	0	8,546	0	2,475	11,021	0	0	9,876	1,145
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	2,500	0	0	0	2,500	2,500	2,500	0	0	0
Drainage	144	0	144	0	0	144	0	0	144	0
Recreational, leisure and community facilities	3,280	3,280	0	0	0	3,280	1,550	0	1,730	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	1,505	0	1,380	0	125	1,505	0	0	1,505	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	5,744	5,084	0	0	660	5,744	0	0	3,441	2,303
<b>Total Infrastructure</b>	<b>24,194</b>	<b>8,364</b>	<b>10,070</b>	<b>0</b>	<b>5,760</b>	<b>24,194</b>	<b>4,050</b>	<b>0</b>	<b>16,696</b>	<b>3,448</b>
<b>Total Capital Works Expenditure</b>	<b>30,261</b>	<b>9,699</b>	<b>14,801</b>	<b>0</b>	<b>5,760</b>	<b>30,261</b>	<b>4,350</b>	<b>0</b>	<b>21,678</b>	<b>4,233</b>

#### 4.6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2025, 2025 & 2027 Continued

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	424	0	424	0	0	424	0	0	424	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	1,035	0	1,035	0	0	1,035	0	0	1,035	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,459</b>	<b>0</b>	<b>1,459</b>	<b>0</b>	<b>0</b>	<b>1,459</b>	<b>0</b>	<b>0</b>	<b>1,459</b>	<b>0</b>
<b>Total Property</b>	<b>1,459</b>	<b>0</b>	<b>1,459</b>	<b>0</b>	<b>0</b>	<b>1,459</b>	<b>0</b>	<b>0</b>	<b>1,459</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,005	0	2,005	0	0	2,005	0	0	2,005	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	435	310	125	0	0	435	0	0	125	310
Library books	125	0	125	0	0	125	0	0	125	0
<b>Total Plant and Equipment</b>	<b>2,566</b>	<b>310</b>	<b>2,256</b>	<b>0</b>	<b>0</b>	<b>2,566</b>	<b>0</b>	<b>0</b>	<b>2,256</b>	<b>310</b>
<b>Infrastructure</b>										
Roads	5,486	0	5,336	0	150	5,486	0	0	5,486	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	2,500	0	0	0	2,500	2,500	2,500	0	0	0
Drainage	847	703	144	0	0	847	0	203	644	0
Recreational, leisure and community facilities	7,500	7,500	0	0	0	7,500	5,000	0	2,500	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	5,783	3,975	1,680	0	128	5,783	0	3,975	1,808	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	3,853	3,177	0	0	676	3,853	0	0	-1,609	5,462
<b>Total Infrastructure</b>	<b>25,969</b>	<b>15,355</b>	<b>7,160</b>	<b>0</b>	<b>3,454</b>	<b>25,969</b>	<b>7,500</b>	<b>4,178</b>	<b>8,829</b>	<b>5,462</b>
<b>Total Capital Works Expenditure</b>	<b>29,994</b>	<b>15,665</b>	<b>10,875</b>	<b>0</b>	<b>3,454</b>	<b>29,994</b>	<b>7,500</b>	<b>4,178</b>	<b>12,544</b>	<b>5,772</b>



#### 4.6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2025, 2026 & 2027 Continued

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	180	0	180	0	0	180	0	0	180	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	1,035	0	1,035	0	0	1,035	0	0	1,035	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,215</b>	<b>0</b>	<b>1,215</b>	<b>0</b>	<b>0</b>	<b>1,215</b>	<b>0</b>	<b>0</b>	<b>1,215</b>	<b>0</b>
<b>Total Property</b>	<b>1,215</b>	<b>0</b>	<b>1,215</b>	<b>0</b>	<b>0</b>	<b>1,215</b>	<b>0</b>	<b>0</b>	<b>1,215</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,040	0	2,040	0	0	2,040	0	0	2,040	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	1,110	310	800	0	0	1,110	0	0	800	310
Library books	129	0	129	0	0	129	0	0	129	0
<b>Total Plant and Equipment</b>	<b>3,279</b>	<b>310</b>	<b>2,969</b>	<b>0</b>	<b>0</b>	<b>3,279</b>	<b>0</b>	<b>0</b>	<b>2,969</b>	<b>310</b>
<b>Infrastructure</b>										
Roads	5,407	0	5,302	0	105	5,407	0	0	5,407	0
Bridges	0	0	0	0	0	0	0	0	0	0
Footpaths and cycleways	0	0	0	0	0	0	0	0	0	0
Drainage	644	500	144	0	0	644	0	0	644	0
Recreational, leisure and community facilities	11,500	11,500	0	0	0	11,500	4,000	0	7,500	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	1,871	0	1,740	0	131	1,871	0	1,740	131	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	7,608	6,914	0	0	694	7,608	0	0	7,608	0
<b>Total Infrastructure</b>	<b>27,030</b>	<b>18,914</b>	<b>7,186</b>	<b>0</b>	<b>930</b>	<b>27,030</b>	<b>4,000</b>	<b>1,740</b>	<b>21,290</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>31,524</b>	<b>19,224</b>	<b>11,370</b>	<b>0</b>	<b>930</b>	<b>31,524</b>	<b>4,000</b>	<b>1,740</b>	<b>25,474</b>	<b>310</b>





## 5. Financial performance indicators

### 5a. Targeted performance indicators





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

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

#### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	46	47	48	49	50	51	
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	96%	97%	97%	98%	98%	98%	
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	80%	81%	84%	85%	87%	92%	
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	41%	42%	43%	46%	48%	50%	

#### Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend
						2024/25	2025/26	2026/27	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	126%	165%	174%	133%	153%	156%	
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	104%	250%	107%	86%	90%	78%	
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	73%	72%	77%	77%	77%	78%	
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,674	\$3,474	\$3,341	\$3,459	\$3,464	\$3,459	

## 5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives. The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-10.36%	-2.14%	-0.26%	-1.93%	0.18%	1.15%	
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	20.00%	68.14%	76.35%	61.49%	84.94%	86.33%	
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	29.36%	58.18%	65.86%	66.17%	58.55%	48.52%	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		14.51%	2.65%	5.95%	6.83%	16.70%	8.04%	
Indebtedness	Non-current liabilities / own source revenue		26.58%	47.58%	54.64%	46.24%	47.36%	38.89%	
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	38.34%	28.16%	28.98%	29.26%	30.07%	31.20%	
Efficiency									
Revenue level	Total rate revenue / no. of property assessments	13	\$1,805	\$1,904	\$1,965	\$2,012	\$2,083	\$2,137	

### Notes to indicators

#### 5a

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

Demonstrates the community's perception of whether council decisions made and implemented had community input. High or increasing satisfaction rating suggests an improvement in the effectiveness of council's consultation and engagement strategies and decision-making practices. Council is targeting improvement in this area.

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

Assessment of the degree to which Council maintains high-quality infrastructure. Lower proportion of roads above the renewal intervention level suggests a high-quality road network.

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

Significant investment in process and system improvements has provided Council the ability to process applications more efficiently.

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

Assessment of the extent to which council promotes community environmental outcomes. Higher volume of waste diverted away from landfill suggests a more effective waste collection system. Council is committed to improve in this area.

##### 5. Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to increase in the 2022/23 year. The trend in later years is expected to be negative but will remain at an acceptable level.

##### 6. Asset renewal

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

##### 7. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue

##### 8. Expenditure level

Assessment of whether resources are being used efficiently to deliver services. Council is committed to minimising the burden on residents and has targeted only minimal increases to this metric.

#### 5b

##### 9. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. There is a positive trend in later years showing Council commitment to sustainable growth.

##### 10. Unrestricted Cash

Assessment of council's abilities to pay bills on time. Higher unrestricted cash relative to liabilities suggests councils are able to pay bills in a timely manner.

##### 11. Debt compared to rates

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

##### 12. Rates effort

Assessment of whether councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

##### 13. Revenue level

Assessment of whether resources are being used efficiently to deliver services

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Asset Management								
Map Sales								
Shire Maps	Council Fee (GST Applies)	36.82	3.68	40.50	Each	37.91	3.79	41.70
Information and Permit Services for Assets								
Property and Drainage Information	Statutory Fee (No GST)			as per regulations as per regulations	Per Request Per Request			as per regulations as per regulations
Storm Water Information Only (Other Design Income)	Statutory Fee (No GST)							
Asset Protection Permit - Residential	Council Fee (No GST)	219.50	0.00	219.50	Per Permit	226.20	0.00	226.20
Asset Protection Permit - Commercial/Industrial	Council Fee (No GST)	282.00	0.00	282.00	Per Permit	290.50	0.00	290.50
Standpipes								
Security Deposit (All Key Types)	Council Fee (No GST)	50.00	0.00	50.00	Flat Rate	50.00	0.00	50.00
Permanent Account Administration Fee	Council Fee (GST Applies)	25.45	2.55	28.00	Per Account	26.18	2.62	28.80
Pre-Paid Account Administration Fee	Council Fee (GST Applies)	13.18	1.32	14.50	Per Account	13.55	1.35	14.90
Sale of Treated Water (Permanent or Pre Paid Account)	Council Fee (No GST)	7.00	0.00	7.00	Per KI	7.20	0.00	7.20
Sale of Untreated Water (Channel or Bore Water) (Permanent or Pre Paid Account)	Council Fee (No GST)	3.40	0.00	3.40	Per KI	3.50	0.00	3.50
Other Asset Management								
Vehicle Crossing Permit	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Road Opening Permit	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Property boundary to kerb	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Kerb to kerb (i.e. within road surface)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Permit to occupy part of Roadway	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Property boundary to kerb	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Kerb to kerb (i.e. within road surface)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Permit to Build Over Easement	Council Fee (No GST)	216.00	0.00	216.00	Per Permit	222.50	0.00	222.50

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Engineering Services								
Subdivision Fees								
Checking of Engineering Plans - estimated Cost of Constructing Works	Statutory Fee (No GST)	0.75%		0.75%	Per \$100	0.75%		0.75%
Supervision of Works (of the cost of Constructing works subject to supervision)	Statutory Fee (No GST)	2.5%		2.5%	Per \$100	2.5%		2.5%
Child, Youth and Family Services								
Early Years Services								
Occasional Care (Per Hour) Term prices available on request	Council Fee (No GST)	9.50	0.00	9.50	Per Hr/Child			Removed
Kindergarten Central Enrolment (Per application)	Council Fee (no GST)	28.00	0.00	28.00	Per Application	28.80	0.00	28.80
Youth Service Teenage Holiday Program	Council Fee (no GST)		Between \$5.00 - \$20.00		Per Participant		Between \$5.00 - \$20.00	
Breast Pump Hire	Council Fee (no GST)	50.00	0.00	50.00	Per hire	50.00	0.00	50.00
Community Group Casual Hire:								
Community Room - 30 people	Council Fee (GST Applies)	17.73	1.77	19.50	per hour			Removed
Meeting Room - 6 people	Council Fee (GST Applies)	12.27	1.23	13.50	per hour			Removed
Consulting Room - 4 people	Council Fee (GST Applies)	12.27	1.23	13.50	per hour			Removed
Children's Room - 22 Children	Council Fee (GST Applies)	12.27	1.23	13.50	per hour			Removed
Community Group Regular Hire:								
Community Room - 30 people	Council Fee (GST Applies)	11.36	1.14	12.50	per hour	11.73	1.17	12.90
Meeting Room - 6 people	Council Fee (GST Applies)	11.36	1.14	12.50	per hour	11.73	1.17	12.90
Consulting Room - 4 people	Council Fee (GST Applies)	11.36	1.14	12.50	per hour	11.73	1.17	12.90
Room 22	Council Fee (GST Applies) New				per hour	11.73	1.17	12.90
Children's Room - 22 Children	Council Fee (GST Applies)	6.82	0.68	7.50	per term	7.00	0.70	7.70
Community Group Regular/Casual Day/Night Hire:								
Community Room - 30 people	Council Fee (GST Applies)	33.64	3.36	37.00	per day			Removed
Meeting Room - 6 people	Council Fee (GST Applies)	19.09	1.91	21.00	per day			Removed
Consulting Room - 4 people	Council Fee (GST Applies)	27.27	2.73	30.00	per day			Removed
Children's Room - 22 Children	Council Fee (GST Applies)	33.64	3.36	37.00	per day			Removed
Commercial Hire:								
Community Room - 30 people	Council Fee (GST Applies)	24.55	2.45	27.00	per hour	25.27	2.53	27.80
Meeting Room - 6 people	Council Fee (GST Applies)	11.82	1.18	13.00	per hour	12.18	1.22	13.40
Consulting Room - 4 people	Council Fee (GST Applies)	16.36	1.64	18.00	per hour	16.82	1.68	18.50
Room 22	Council Fee (GST Applies) New				per hour	0.00	0.00	0.00
Children's Room - 22 Children	Council Fee (GST Applies)	24.55	2.45	27.00	per hour	25.27	2.53	27.80

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<b>Commercial Day/Night Hire:</b>								
Community Room - 30 people	Council Fee (GST Applies)	77.27	7.73	85.00	per day	79.64	7.96	87.60
Meeting Room - 6 people	Council Fee (GST Applies)	50.00	5.00	55.00	per day	51.55	5.15	56.70
Consulting Room - 4 people	Council Fee (GST Applies)	63.64	6.36	70.00	per day	65.55	6.55	72.10
Children's Room - 22 Children	Council Fee (GST Applies)	77.27	7.73	85.00	per day	79.64	7.96	87.60
<b>Kitchen Consumables</b>	Council Fee (GST Applies)	9.55	0.95	10.50				Removed
<b>Connected Communities</b>								
<b>Recreation User Fees</b>								
Darley Park - Darley Cricket Club	Council Fee (GST Applies)	1,213.18	121.32	1,334.50	Per Quarter	1,249.55	124.95	1,374.50
Darley Park - Darley Senior Football Netball Club	Council Fee (GST Applies)	693.64	69.36	763.00	Per Quarter	714.45	71.45	785.90
Darley Park - Darley Junior Football Netball Club	Council Fee (GST Applies)	624.27	62.43	686.70	Per Quarter	643.00	64.30	707.30
Darley Park - Darley Pigeon Club	Council Fee (GST Applies)	147.91	14.79	162.70	Per Quarter	152.36	15.24	167.60
Darley Park - Tennis Courts	Council Fee (GST Applies)	71.09	7.11	78.20	Per Quarter	73.18	7.32	80.50
Darley Park - Auskick	Council Fee (GST Applies)	525.55	52.55	578.10	Per Annum	541.27	54.13	595.40
Maddingley Park - Bacchus Marsh Football Netball Club	Council Fee (GST Applies)	2,594.45	259.45	2,853.90	Qtrs 1 & 4	2,672.27	267.23	2,939.50
Maddingley Park - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	630.18	63.02	693.20	Qtrs 2 & 3	649.09	64.91	714.00
Maddingley Park - Bacchus Marsh Junior Cricket Club	Council Fee (GST Applies)	357.73	35.77	393.50	Qtrs 2 & 3	368.45	36.85	405.30
Maddingley Park - Bacchus Marsh Lawn Tennis Club	Council Fee (GST Applies)	1,054.18	105.42	1,159.60	Per Quarter	1,085.82	108.58	1,194.40
Maddingley Park - Event - Park closed to the public	Council Fee (GST Applies)	818.82	81.88	900.70	per event	843.36	84.34	927.70
Maddingley Park - Event - Park open to the public	Council Fee (GST Applies)	409.45	40.95	450.40	per event	421.73	42.17	463.90
Maddingley Park - Event - Toilet cleaning	Council Fee (GST Applies)	382.09	38.21	420.30	per event	393.55	39.35	432.90
Maddingley Park - Event - Security Deposit	Council Fee (No GST)	496.27	49.63	545.90	per event	495.45	49.55	545.00
Masons Lane - Bacchus Marsh Baseball Club	Council Fee (GST Applies)	227.64	22.76	250.40	Per Quarter	234.45	23.45	257.90
Masons Lane - Bacchus Marsh Dog Obedience Club	Council Fee (GST Applies)	630.45	63.05	693.50	Qtrs 1 & 4	649.36	64.94	714.30
Masons Lane - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	910.09	91.01	1,001.10	Qtrs 2 & 3	937.36	93.74	1,031.10
Masons Lane - Bacchus Marsh Little Athletics	Council Fee (GST Applies)	1,346.64	134.66	1,481.30	Qtrs 2 & 3	1,387.00	138.70	1,525.70
Masons Lane - Bacchus Marsh Soccer Club	Council Fee (GST Applies)	1,598.36	159.84	1,758.20	Per Year	1,646.27	164.63	1,810.90
Masons Lane - Darley Cricket Club	Council Fee (GST Applies)	814.64	81.46	896.10	Per Year	839.09	83.91	923.00
Masons Lane - Bacchus Marsh Running Club	Council Fee (GST Applies)	366.45	36.65	403.10	Per Year	377.45	37.75	415.20
Masons Lane - Ballarat Football Umpires Association	Council Fee (GST Applies)	708.64	70.86	779.50	Per Year	729.91	72.99	802.90
Masons Lane - Darley Junior Football Netball Club	Council Fee (GST Applies)	708.64	70.86	779.50	Per Year	729.91	72.99	802.90
Darley Civic Hub - Darley Junior Football Club	Council Fee (GST Applies)	867.55	86.75	954.30	Per Year	893.55	89.35	982.90
Darley Civic Hub - Darley Senior Football Club	Council Fee (GST Applies)	867.55	86.75	954.30	Per Year	893.55	89.35	982.90
Darley Civic Hub - Darley Cricket Club	Council Fee (GST Applies)	1,156.82	115.68	1,272.50	Per Year	1,191.55	119.15	1,310.70
Darley Civic Hub - Bacchus Marsh Soccer Club (Winter)	Council Fee (GST Applies)	0.00	0.00	0.00	Per Year	0.00	0.00	0.00
Darley Civic Hub - Bacchus Marsh Soccer Club (Summer)	Council Fee (GST Applies)	0.00	0.00	0.00	Per Year	0.00	0.00	0.00

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Soccer Club (Winter)	Council Fee (GST Applies)	1,946.45	194.65	2,141.10	Per Season	2,004.82	200.48	2,205.30
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Soccer Club (Summer)	Council Fee (GST Applies)	681.18	68.12	749.30	Per Season	701.64	70.16	771.80
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	1,362.55	136.25	1,498.80	Per Season	1,403.45	140.35	1,543.80
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh BMX Club	Council Fee (GST Applies)	619.27	61.93	681.20	Per Year	636.36	63.64	700.00
Elaine Recreation Reserve - Elaine Cricket Club	Council Fee (GST Applies)	1,737.00	173.70	1,910.70	Per Year	1,789.09	178.91	1,968.00
Elaine Recreation Reserve - Elaine Tennis Club	Council Fee (GST Applies)	1,488.82	148.88	1,637.70	Per Year	1,533.45	153.35	1,686.80
<b>Darley Civic Hub Pavilion</b>								
Darley Civic Hub - Community Group room hire (per hour)	Council Fee (GST Applies)	27.27	2.73	30.00	Per hour	125.45	12.55	138.00
Darley Civic Hub - Community Group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	121.82	12.18	134.00	Per day	220.09	22.01	242.10
Darley Civic Hub - Commercial/for profit group room hire (per hour)	Council Fee (GST Applies)	66.36	6.64	73.00	Per hour	68.36	6.84	75.20
Darley Civic Hub - Commercial/for profit group room hire (ongoing/regular booking)	Council Fee (GST Applies)	44.55	4.45	49.00	Per hour	45.91	4.59	50.50
Darley Civic Hub - Commercial/for profit group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	213.64	21.36	235.00	Per day	28.09	2.81	30.90
<b>Bungaree Hall</b>								
Bungaree Hall - Community Group room hire (per hour)	Council Fee (GST Applies)	13.64	1.36	15.00	Per hour	14.09	1.41	15.50
Bungaree Hall - Community Group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	54.55	5.45	60.00	Per day	56.18	5.62	61.80
Bungaree Hall - Commercial/for profit group room hire (per hour)	Council Fee (GST Applies)	66.36	6.64	73.00	Per hour	68.36	6.84	75.20
Bungaree Hall - Commercial/for profit group room hire (ongoing/regular booking)	Council Fee (GST Applies)	44.55	4.45	49.00	Per hour	45.91	4.59	50.50
Bungaree Hall - Commercial/for profit group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	213.64	21.36	235.00	Per day	220.09	22.01	242.10

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Recreation Reserve Oval Hire - Casual Hire								
Moorabool Community Group - no floodlights (per hour)	Council Fee (GST Applies)	30.91	3.09	34.00	Per hour	31.82	3.18	35.00
Moorabool Community Group - floodlights (per hour)	Council Fee (GST Applies)	42.27	4.23	46.50	Per hour	43.55	4.35	47.90
Moorabool Community Group casual hire (per day - up to 6 hours)	Council Fee (GST Applies)	121.82	12.18	134.00	Per day	125.45	12.55	138.00
Moorabool Community Group - floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	171.36	17.14	188.50	Per day	176.55	17.65	194.20
External Community Group - no floodlights (per hour)	Council Fee (GST Applies)	48.64	4.86	53.50	Per hour	50.09	5.01	55.10
External Community Group - floodlights (per hour)	Council Fee (GST Applies)	61.82	6.18	68.00	Per hour	63.64	6.36	70.00
External Community Group - no floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	196.36	19.64	216.00	Per day	202.27	20.23	222.50
External Community Group - floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	245.45	24.55	270.00	Per day	252.82	25.28	278.10
Moorabool commercial/for profit group - no floodlights (per hour)	Council Fee (GST Applies)	61.82	6.18	68.00	Per hour	63.64	6.36	70.00
Moorabool commercial/for profit group - floodlights (per hour)	Council Fee (GST Applies)	72.73	7.27	80.00	Per hour	74.91	7.49	82.40
Moorabool commercial/for profit group - no floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	245.45	24.55	270.00	Per day	252.82	25.28	278.10
Moorabool commercial/for profit group - floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	291.82	29.18	321.00	Per day	300.55	30.05	330.60
External commercial/for profit group - no floodlights (per hour)	Council Fee (GST Applies)	97.27	9.73	107.00	Per hour	100.18	10.02	110.20
External commercial/for profit group - floodlights (per hour)	Council Fee (GST Applies)	109.55	10.95	120.50	Per hour	112.82	11.28	124.10
External commercial/for profit group - no floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	391.36	39.14	430.50	Per day	403.09	40.31	443.40
External commercial/for profit group - floodlights (per day - up to 6 hours)	Council Fee (GST Applies)	440.00	44.00	484.00	Per day	453.18	45.32	498.50
Swimming Pool (Ballan and Bacchus Marsh)								
Entry - Child	Council Fee (GST Applies)	5.00	0.50	5.50	Per Child	5.18	0.52	5.70
Entry - Adult	Council Fee (GST Applies)	5.91	0.59	6.50	Per Adult	6.09	0.61	6.70
Entry - Concession	Council Fee (GST Applies)	5.00	0.50	5.50	Per eligible person	5.18	0.52	5.70
Entry - Spectator	Council Fee (GST Applies)	1.36	0.14	1.50	Per Person	1.36	0.14	1.50
Entry - Family	Council Fee (GST Applies)	16.82	1.68	18.50	Per family	17.36	1.74	19.10
Entry - Child Season Ticket	Council Fee (GST Applies)	67.27	6.73	74.00	Child - Season	69.27	6.93	76.20
Entry - Adult Season Ticket	Council Fee (GST Applies)	84.09	8.41	92.50	Adult - Season	86.64	8.66	95.30
Entry - Family Season Ticket	Council Fee (GST Applies)	130.91	13.09	144.00	Family - Season	134.82	13.48	148.30
School Groups	Council Fee (GST Applies)	2.73	0.27	3.00	Per Student	2.82	0.28	3.10
Lane Hire	Council Fee (GST Applies)	41.36	4.14	45.50	Per Lane, Per Hour	42.64	4.26	46.90
Exclusive pool hire (up to 100 people)	Council Fee (GST Applies)	187.27	18.73	206.00	Per hour	192.91	19.29	212.20
Staffing charge (over 100 people)	Council Fee (GST Applies)	51.36	5.14	56.50	Per 100 people per hour	52.91	5.29	58.20
VicSwim	Council Fee (GST Applies)	2.73	0.27	3.00	per student	2.82	0.28	3.10



Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Stadium Sports / Programs								
Drama Hall Hire - Casual	Council Fee (GST Applies)	52.73	5.27	58.00	Per Hour	54.27	5.43	59.70
Drama Hall Hire - Regular booking by user group (10 or more times per year)	Council Fee (GST Applies)	42.73	4.27	47.00	Per Hour	44.00	4.40	48.40
Court Hire								
Court Hire - Peak (3pm till midnight; all day Sat and Sun) _ Casual Users	Council Fee (GST Applies)	49.55	4.95	54.50	Per Court/Per Hour	51.00	5.10	56.10
Court Hire - Off Peak (6am till 3pm) - Casual Users	Council Fee (GST Applies)	38.64	3.86	42.50	Per Court/Per Hour	39.82	3.98	43.80
Court Hire - Training - Regular Users	Council Fee (GST Applies)	23.82	2.38	26.20	Per Court/Per Hour	24.55	2.45	27.00
Court Hire - Competition - Regular Users	Council Fee (GST Applies)	44.55	4.45	49.00	Per Court/Per Hour	45.91	4.59	50.50
Seniors Fitness Classes	Council Fee (GST Applies)	6.36	0.64	7.00	Per class	6.55	0.65	7.20
Seniors Fitness Classes - 10 session pass	Council Fee (GST Applies)	57.27	5.73	63.00	Per 10 classes	59.00	5.90	64.90
Community Group room hire (per hour)	Council Fee (GST Applies)	27.73	2.77	30.50	Per hour	28.55	2.85	31.40
Community Group room hire (per hour) (ongoing/regular booking for 12 months)	Council Fee (GST Applies)	13.64	1.36	15.00	Per hour	14.09	1.41	15.50
Community Group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	122.73	12.27	135.00	Per day	126.45	12.65	139.10
Commercial/for profit group room hire (per hour)	Council Fee (GST Applies)	44.55	4.45	49.00	Per hour	45.91	4.59	50.50
Commercial/for profit group room hire (per day - up to 8 hours)	Council Fee (GST Applies)	214.55	21.45	236.00	Per day	221.00	22.10	243.10
Small office (exclusive use)	Council Fee (GST Applies)	218.18	21.82	240.00	Per month	224.73	22.47	247.20
Library								
Lerderderg Library								
Fines (Per day, per item - max \$5 per item)	Council Fee (GST Applies)	0.45	0.05	0.50	Per day / Per item	0.45	0.05	0.50
Inter Library Loans (Public Library)	Council Fee (GST Applies)	2.73	0.27	3.00	Per Item	2.73	0.27	3.00
Inter Library Loans (Tertiary Institutions)	Council Fee (GST Applies)	26.36	2.64	29.00	Up to - Per Item	26.36	2.64	29.00
Replacement Card	Council Fee (GST Applies)	2.73	0.27	3.00	Per Card	2.73	0.27	3.00
Lost or damaged items	Council Fee (GST Applies)			Cost of Replacement				Cost of Replacement
Processing fee	Council Fee (GST Applies)	8.64	0.86	9.50		8.64	0.86	9.50
Debt Collection Charge	Council Fee (GST Applies)	22.73	2.27	25.00	Per Escalation	22.73	2.27	25.00
Book Sales	Council Fee (GST Applies)			As marked				As marked
Land and Buildings								
Small Meeting Room - Geoffrey Hine Room								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	16.82	1.68	18.50	Per Hour	16.82	1.68	18.50
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	8.18	0.82	9.00	Per Hour	8.18	0.82	9.00
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	25.45	2.55	28.00	Per Hour	26.18	2.62	28.80
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	146.36	14.64	161.00	Per Day	150.73	15.07	165.80
Hire fee with video conferencing facilities (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	39.09	3.91	43.00	Per Hour	40.27	4.03	44.30
Hire fee with video conferencing facilities (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	212.73	21.27	234.00	Per Day	219.09	21.91	241.00

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<b>Medium Meeting Room - Jean Oomes Room</b>								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	22.73	2.27	25.00	Per Hour	22.73	2.27	25.00
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	15.91	1.59	17.50	Per Hour	15.91	1.59	17.50
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	45.45	4.55	50.00	Per Day/Night (8 hrs)	45.45	4.55	50.00
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	34.55	3.45	38.00	Per Hour	35.55	3.55	39.10
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	172.73	17.27	190.00	Per Day	177.91	17.79	195.70
<b>Medium Meeting Room - James Young Room 1 or 2</b>								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	22.73	2.27	25.00	Per Hour	22.73	2.27	25.00
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	15.91	1.59	17.50	Per Hour	15.91	1.59	17.50
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	45.45	4.55	50.00	Per Day/Night (8 hrs)	45.45	4.55	50.00
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	45.45	4.55	50.00	Per Hour	46.82	4.68	51.50
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	212.73	21.27	234.00	Per Day	219.09	21.91	241.00
<b>Large Meeting Room - James Young Rooms 1 and 2 combined</b>								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	22.73	2.27	25.00	Per Hour	22.73	2.27	25.00
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	15.91	1.59	17.50	Per Hour	15.91	1.59	17.50
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	80.00	8.00	88.00	Per Day/Night (8 hrs)	80.00	8.00	88.00
Commercial/Profit-making groups								
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	86.36	8.64	95.00	Per Hour	89.00	8.90	97.90
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	398.18	39.82	438.00	Per Day	410.09	41.01	451.10
						0.00	0.00	
<b>All room bookings - Liability Insurance (Compulsory)</b>	Council Fee (GST Applies)	45.45	4.55	50.00	Per Hire	45.45	4.55	50.00

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<b>Photocopying</b>								
<i>(To be applied in conjunction with the Community use of Council Services Policy)</i>								
Community Group - (Our Paper)	Council Fee (GST Applies)	0.27	0.03	0.30	Per Page	0.27	0.03	0.30
Other Groups and Private Individuals (A4 Page)	Council Fee (GST Applies)	0.32	0.03	0.35	Per Page	0.32	0.03	0.35
Larger Sized Documents (A3 Page)	Council Fee (GST Applies)	0.45	0.05	0.50	Per Page	0.45	0.05	0.50
Colour Printing	Council Fee (GST Applies)	0.91	0.09	1.00	Per Page	0.91	0.09	1.00
Plan Printing (A2 Page)	Council Fee (GST Applies)	9.36	0.94	10.30	Per Page	9.64	0.96	10.60
Plan Printing (A1 Page)	Council Fee (GST Applies)	11.27	1.13	12.40	Per Page	11.64	1.16	12.80
Fax - Sending	Council Fee (GST Applies)	2.36	0.24	2.60	First Page	2.45	0.25	2.70
Fax - Sending	Council Fee (GST Applies)	0.91	0.09	1.00	Subsequent Pages	0.91	0.09	1.00
Council Agenda - Business Papers plus non confidential attachments	Council Fee (No GST)	33.00	0.00	33.00	Per Issue	34.00	0.00	34.00
Council Agenda - Business Papers excluding attachments	Council Fee (No GST)	26.00	0.00	26.00	Per Issue	26.80	0.00	26.80
Council Agenda - CD Rom	Council Fee (No GST)	11.50	0.00	11.50	Per Issue	11.80	0.00	11.80
<i>(Provided by mail on subscription payable in advance)</i>								

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Customer Service & Communications								
Land and Buildings - Quamby Rooms								
Moorabool Shire Council Corporate Marquee								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Hire Fee	Council Fee (GST Applies)	145.45	14.55	160.00	Day or Weekend	150.00	15.00	165.00
Quamby Rooms								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Quamby Rooms - Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	26.82	2.68	29.50	Per Hour	27.73	2.77	30.50
Quamby Rooms - Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	16.82	1.68	18.50	Per Hour	17.27	1.73	19.00
Community Bus								
Security Deposit (Payable by ALL categories)	Council Fee (No GST)	100.00	0.00	100.00	Flat	100.00	0.00	100.00
Category 1 Hire Fee	Council Fee (GST Applies)	33.64	3.36	37.00	Per Day	34.55	3.45	38.00
Category 1 Charge per Km	Council Fee (GST Applies)	1.18	0.12	1.30	Per km	1.18	0.12	1.30
Category 2 Hire Fee	Council Fee (GST Applies)	178.18	17.82	196.00	Per Day	181.82	18.18	200.00
Category 2 Charge per Km	Council Fee (GST Applies)	1.18	0.12	1.30	Per km	1.18	0.12	1.30
Category 3 Hire Fee	Council Fee (GST Applies)	421.82	42.18	464.00	Per Day	434.55	43.45	478.00
Category 3 Charge per Km	Council Fee (GST Applies)	1.18	0.12	1.30	Per km	1.18	0.12	1.30
Definitions:								
Category 1 - Non profit groups operating largely within Shire, not funded by Government, including regular and frequent users.								
Category 2 - Non profit groups operating largely within Shire, but receive funding from State or Commonwealth Governments which enables them to pay for operation costs. Usually infrequent or casual hirers.								
Category 3 - Commercial Rates to apply to all other types of users								
Community Learning Centre - Lerderderg Library								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<b>Community Safety</b>								
<b>Community Safety Administration</b>								
Application for Permit Under Local Laws, includes the following:								
- A Frame Commercial	Council Fee (No GST)	232.00	0.00	232.00	Per Permit	239.00	0.00	239.00
- A Frame Commercial (Temporary Event Signage) Max 10 days per year 3 signs maximum	Council Fee (No GST)	79.00	0.00	79.00	Per Permit	81.40	0.00	81.40
- A Frame Commercial (Temporary Event Signage) additional sign	Council Fee (No GST)	20.00	0.00	20.00	Per Permit	20.60	0.00	20.60
- A Frame Community Group	Council Fee (No GST)	22.00	0.00	22.00	Per Permit	22.70	0.00	22.70
- A Frame Community Group (temporary event signage) Max 10 days per year 3 signs maximum	Council Fee (No GST)			No Charge	Per Permit			No Charge
- A Frame Community Group (temporary event signage) additional sign	Council Fee (No GST)	20.00	0.00	20.00	Per Permit	20.60	0.00	20.60
- Additional A Frame Sign (Commercial) per sign	Council Fee (No GST)	225.00	0.00	225.00	Per Permit	231.80	0.00	231.80
- Additional A Frame Sign (Community) per sign	Council Fee (No GST)	11.50	0.00	11.50	Per Permit	11.80	0.00	11.80
- A Frame Election Signage	Council Fee (No GST)				Per Permit			0.00
- Outdoor Dining application fee	Council Fee (No GST)	232.00	0.00	232.00	Per Permit	239.00	0.00	239.00
- Outdoor Dining per square mt or part of if over 3m2	Council Fee (No GST)	82.00	0.00	82.00	Per Sq Metre	84.50	0.00	84.50
- Use of footpath /storage of items per square mt or part there of	Council Fee (No GST)	82.00	0.00	82.00	Per Sq Metre	84.50	0.00	84.50
- Use of Footpath for community, religious or political event/stall/fundraiser								
Note commercial operators can pay a single application fee for an application for foot path dining and advertising signage adjacent to the same property								
- Roadside Grazing (MSC Drought Declared)	Council Fee (No GST)	21.00	0.00	21.00	Per Permit	21.60	0.00	21.60
- Roadside Grazing	Council Fee (No GST)	232.00	0.00	232.00	Per Permit	239.00	0.00	239.00
- Recreational Vehicles	Council Fee (No GST)	273.00	0.00	273.00	Per Permit	281.20	0.00	281.20
- Heavy Vehicles	Council Fee (No GST)	232.00	0.00	232.00	Per Permit	239.00	0.00	239.00
- Itinerant Trader	Council Fee (No GST)	618.00	0.00	618.00	Per Permit	636.50	0.00	636.50
- Fixed location site for food/commercial trading on Council land		10,300.00	0.00	10,300.00	Per Permit			Removed
- Charity Clothing Bins	Council Fee (No GST)	515.00	0.00	515.00	Per Permit	530.50	0.00	530.50
- Street Stalls - Business	Council Fee (No GST)	232.00	0.00	232.00	Per Stall	239.00	0.00	239.00
- Street Stalls - Community Groups	Council Fee (No GST)			No Charge	Per Stall			No Charge
- Additional Animals	Council Fee (No GST)	232.00	0.00	232.00	Per Permit	239.00	0.00	239.00
- Shipping container permit (renewable every three years)	Council Fee (No GST)	438.00	0.00	438.00	Per Permit	239.00	0.00	239.00
- Renewal of shipping container permit (for three years)	Council Fee (No GST)	165.00	0.00	165.00	Per Permit	170.00	0.00	170.00
All other permits not specified above	Council Fee (No GST)	232.00	0.00	232.00		239.00	0.00	239.00
Infringements - Traffic Fines for prescribed regulations	Council Fee (No GST)			as per regulations	Per Penalty			as per regulations
Legal costs for prosecutions (summons etc.)	Council Fee (GST Applies)			at cost	Per Penalty			at cost

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<u>Gell/Church Street Car Park</u> Organisation/Business parking permit (max one per business)	Council Fee (No GST)	263.00	0.00	263.00	Per Permit	270.90	0.00	270.90
Charity Organisation parking permit each (max 8 per organisation)	Council Fee (No GST)	21.00	0.00	21.00	Per Permit	21.60	0.00	21.60
a) Maximum of three (3) permits to apply from 8.30am to 5.00pm Monday to Saturday; and b) Maximum of five (5) permits to apply between 8.30am and 2.00pm Monday, Wednesday and Friday.								
Applications for parking permits will only be accepted from businesses or charitable organisations that are in the immediate vicinity of the Gell Street car park (Main Street north side 116 - 154 and North side 105 - 139. Gell street 1 - 8 and church street east side 8, 10 and 10A)								
<u>Other Parking</u> Organisation/Business Parking Permits (All other areas)	Council Fee (No GST)	21.00	0.00	21.00	Per Permit	21.60	0.00	21.60
Residential Parking Permit (Max 1 per property for vehicle registered to that property)	Council Fee (No GST)			No Charge	Per Permit			No Charge
Additional Residential Parking permit max 1 per property for a registered vehicle at the property	Council Fee (No GST)	30.00	0.00	30.00	Per Permit	30.90	0.00	30.90
Additional Residential Parking permit max 1 per property not specific to a vehicle registered to the property Can only apply for one additional residential parking permit	Council Fee (No GST)	58.00	0.00	58.00	Per Permit	59.70	0.00	59.70
<b>Impounded Items</b>								
Impounded Items release fees, includes the following:								
- Advertising Frames	Council Fee (No GST)	62.00	0.00	62.00	Per Frame	63.90	0.00	63.90
- Supermarket Trolleys	Council Fee (No GST)	62.00	0.00	62.00	Per Trolley	63.90	0.00	63.90
- Other items	Council Fee (No GST)	62.00	0.00	62.00	Per Item	63.90	0.00	63.90
- Holding Fee per week or part there of	Council Fee (GST Applies)	33.64	3.36	37.00	Per Week	34.64	3.46	38.10
Impounded Vehicles								
- Impound Fee	Council Fee (No GST)	157.00	0.00	157.00	Per Vehicle	161.70	0.00	161.70
- Costs incurred by Council to Impound (i.e. Towing)	Council Fee (GST Applies)			At Contractors Cost	Per Vehicle			At Contractors Cost
- Holding Fee	Council Fee (GST Applies)	60.91	6.09	67.00	Per vehicle per week or part there of	62.73	6.27	69.00

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Animal Control - Registrations (Domestic)								
Dog - Category 1 to 8	Council Fee (No GST)	67.00	0.00	67.00	Per Dog	69.00	0.00	69.00
Dog - Category 9	Council Fee (No GST)	207.00	0.00	207.00	Per Dog	213.20	0.00	213.20
Dog - Declared Dangerous	Council Fee (No GST)	408.00	0.00	408.00	Per Dog	420.20	0.00	420.20
Dog - Declared Menacing or Restricted Breed	Council Fee (No GST)	306.00	0.00	306.00	Per Dog	315.20	0.00	315.20
Cat - Category 10 to 14	Council Fee (No GST)	61.00	0.00	61.00	Per Cat	62.80	0.00	62.80
Cat - Category 15	Council Fee (No GST)	207.00	0.00	207.00	Per Cat	213.20	0.00	213.20
Dog (Cat) - Formal Foster Animal for first year or part of	Council Fee (No GST)	0.00	0.00	0.00	Per Dog/Cat	0.00	0.00	0.00
Dog (Cat) - Formal Foster Animal for initial first full registration period		8.00	0.00	8.00	Per Dog/Cat	8.20	0.00	8.20
Dog (Cat) - Formal Foster animal post first full registration year standard registration fees apply								
Dog (Cat) - First time registration (up to 6 months of age) (Any animal unregistered at the time of impoundment is not eligible for the discounted first time registration rate.) (Pensioners receive a 50% discount. A cat or dog that is registered in with any other Victorian Council or Council in another state in Australia will be honoured by Moorabool Council. The Cat/dog will receive free registration until the next applicable renewal period.)	Council Fee (No GST)	8.00	0.00	8.00	Per Dog/Cat	8.20	0.00	8.20
(Changes in Animal Registrations will not take effect until 10th April 2024)								
Replacement Animal Tags Note If a registered dog is declared a dangerous or menacing dog, the dangerous or menacing dog registration fee commences the following registration period. An unregistered dog that is declared a dangerous or menacing dog, pays the full registration fee up to 31 December that year, and 50% of the fee between 1 January and the 9 April that year	Council Fee (GST Applies)	5.45	0.55	6.00	Per Tag	5.64	0.56	6.20
Animal Control (Feral)								
Security Deposit - Anti Bark Bird Cages	Council Fee (No GST)	168.00	0.00	168.00	Flat	170.00	0.00	170.00
Hire Fee - Anti Bark Bird Cages	Council Fee (GST Applies)	69.09	6.91	76.00	Per Week	71.18	7.12	78.30
Hire in relation to ongoing complaint investigation	Council Fee (GST Applies)			No Charge	For two weeks			No Charge
Sale of Citronella Dog Collar	Council Fee (GST Applies)	199.09	19.91	219.00	Per Collar			Removed
Security Deposit - Cat Cage	Council Fee (No GST)	50.00	0.00	50.00	Flat	50.00	0.00	50.00
Hire Fee - Cat Cage (Maximum Hire period is 3 week)	Council Fee (GST Applies)	16.82	1.68	18.50	Per Week	17.36	1.74	19.10
Hire Fee in relation to ongoing complaint investigation	Council Fee (GST Applies)			No Charge	For 3 weeks			No Charge

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Animal Control - Domestic Animal Businesses								
Animal Register Inspection	Council Fee (No GST)	42.00	0.00	42.00	Per Inspection	43.30	0.00	43.30
Issue of Certificate from Animal Register	Council Fee (No GST)	42.00	0.00	42.00	Per Certificate	43.30	0.00	43.30
Transfer of Domestic Animal Business Registration	Council Fee (No GST)	74.00	0.00	74.00	Per Transfer	76.20	0.00	76.20
Regstration/Registration Renewal of Domestic Animal Business (excluding Pounds and shelters)	Council Fee (No GST)	393.00	0.00	393.00	Per Business	404.80	0.00	404.80
Regstration/Registration Renewal of Domestic Animal Business (pounds and shelters)	Council Fee (No GST)			No Charge	Per Business			No Charge
Additional fee per additional inspection over and above the two for registration renewal <i>(These are Statutory Fees but prices are set by Council)</i>		150.00	0.00	150.00	Per Inspection	154.50	0.00	154.50
Domestic Animal Businesses registering for the first time will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of Community Safety Officer time) - Note this only applies to businesses that have not already commenced trading.	Council Fee (No GST)	246.00	0.00	246.00	Per New Registration	253.40	0.00	253.40
Fee for additional visits for new business registration over and above the two already paid for in the initial registration process		150.00	0.00	150.00	Per inspection	154.50	0.00	154.50



Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Animal Control - Pound Fees								
Pound Impound Fee - Cattle & Horses	Council Fee (No GST)	139.00	0.00	139.00	Per Head	143.20	0.00	143.20
Pound Impound Fee - Stallions & Bulls	Council Fee (No GST)	211.00	0.00	211.00	Per Head	217.30	0.00	217.30
Pound Impound Fee - Sheep, Goats, miscellaneous animal (E.g.: Poultry)	Council Fee (No GST)	42.00	0.00	42.00	Per Head	43.30	0.00	43.30
Pound Impound Fee - Dog, Cat	Council Fee (No GST)	114.00	0.00	114.00	Per Head	117.40	0.00	117.40
Pound Impound Fee - First per calendar year for a registered Dog or Cat	Council Fee (No GST)	60.00	0.00	60.00	Per Head	61.80	0.00	61.80
Pound Maintenance Fee - Cattle, Bulls, Horses, Stallions	Council Fee (GST Applies)	44.55	4.45	49.00	Per Head/night	45.91	4.59	50.50
Pound Maintenance Fee - Sheep, Goats, miscellaneous animal (E.g.: Poultry)	Council Fee (GST Applies)	32.73	3.27	36.00	Per Head/night	33.73	3.37	37.10
Pound Maintenance Fee - Dog, Cat	Council Fee (GST Applies)	32.73	3.27	36.00	Per Head/night	33.73	3.37	37.10
Pound Daily maintenance fee for any animal not held in a Moorabool Council facility	Council Fee (GST Applies)			New	Per Head/night		At Contractors Cost	
Surrender of animal to Council	Council Fee (GST Applies)	75.45	7.55	83.00	Per Head	77.73	7.77	85.50
Euthanasia of Dog/Cat when related to Compliance Issue	Council Fee (GST Applies)	169.09	16.91	186.00	Per Head	174.18	17.42	191.60
Microchipping of Impounded, Unregistered pet	Council Fee (GST Applies)			At Cost	Per Pet			At Cost
Microchipping (in-house)	Council Fee (GST Applies)	32.73	3.27	36.00		32.73	3.27	36.00
Rehousing of Dog/Cat - Desexed (Vaccinated & Vet Checked)	Council Fee (GST Applies)	331.82	33.18	365.00	Per Head	341.82	34.18	376.00
All rehousing costs include the registration of the Animal (for that period) if the dog is to reside in the Moorabool Shire Council area.								
Note any additional costs incurred by council in excess of the impound maintenance fee will be charged to the animal owner, eg requirement to hold animal off site due to veterinary needs								
After Hours Community Safety Officer Call Out Fees	Council Fee (GST Applies)	169.09	16.91	186.00	Per Hour/Officer	174.18	17.42	191.60
After Hours Community Safety Officer Call Out Fees with Stock Trailer	Council Fee (GST Applies)	227.27	22.73	250.00	Per Hour/Officer	234.09	23.41	257.50
Contractor Livestock Cartage Fees	Council Fee (GST Applies)			At Contractors Cost	Per Cartage		At Contractors Cost	
Costs incurred by Council if stray pet is taken to Vet (includes any Vet bills and cost of housing)	Council Fee (GST Applies)			At Contractors Cost	Per Pet		At Contractors Cost	

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Environmental Health - Food Act Registrations and Renewals								
Class 1 Food Registrations (E.g.: Hospital, Child Care Centre)								
- 1 to 10 Full Time Equivalent Employees	Council Fee (No GST)	717.00	0.00	717.00	Annually	738.50	0.00	738.50
All food premises as above for additional people (over 10 full time equivalent employees involved in food handling)	Council Fee (No GST)	72.00	0.00	72.00	Annually	74.20	0.00	74.20
-Class 2 Food Registrations (E.g.: Take Away, Café, Restaurant)								
- 1 to 10 Full Time Equivalent Employees	Council Fee (No GST)	717.00	0.00	717.00	Annually	738.50	0.00	738.50
All food premises as above for additional people (over 10 full time equivalent employees involved in food handling)	Council Fee (No GST)	72.00	0.00	72.00	Annually	74.20	0.00	74.20
- Community Group	Council Fee (No GST)	246.00	0.00	246.00	Annually	253.40	0.00	253.40
- Temporary or Mobile (1 vehicle)	Council Fee (No GST)	717.00	0.00	717.00	Annually	738.50	0.00	738.50
- Extra mobile food vehicles (per vehicle)	Council Fee (No GST)	218.00	0.00	218.00	Annually	369.25	0.00	369.25
- Mobile food vehicle or temporary food stall linked to another fixed based MSC registered food business. (per vehicle)		218.00	0.00	218.00	Annually	369.25	0.00	369.25
- Single event temporary or mobile (commercial)	Council Fee (No GST)	93.00	0.00	93.00	Each event	95.80	0.00	95.80
- less than 13 events temporary or mobile per year (community group)				No Charge				No Charge
For each additional food handling area on the premises (property) an additional 50 % of the registration fee to be charged								
Class 3 Food Registrations (E.g.: Bakery, Milk Bar, General Store)*								
- Commercial	Council Fee (No GST)	504.00	0.00	504.00	Annually	519.10	0.00	519.10
- Community Group	Council Fee (No GST)	166.00	0.00	166.00	Annually	171.00	0.00	171.00
- Bed and Breakfasts	Council Fee (No GST)	166.00	0.00	166.00	Annually	171.00	0.00	171.00
- Temporary or Mobile (1 vehicles)	Council Fee (No GST)	504.00	0.00	504.00	Annually	519.10	0.00	519.10
- Extra mobile food vehicles (per vehicle)	Council Fee (No GST)	215.00	0.00	215.00	Annually	221.50	0.00	221.50
- Mobile food vehicle or temporary food stall linked to another fixed based MSC registered food business. (per vehicle)		218.00	0.00	218.00	Annually	259.55	0.00	259.55
- Single event temporary or mobile (commercial)	Council Fee (No GST)	93.00	0.00	93.00	Each event	95.80	0.00	95.80
- less than 13 events temporary or mobile per year (community group)				No Charge				No Charge
For each additional food handling area on the premises (property) an additional 50 % of the registration fee to be charged								

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 3 A Food registration Class 3 A applies to premises where one of the following is occurring: -preparation and or cooking of potentially hazardous foods which are served to guests for immediate consumption at an accommodation gateway premises or -home based business preparing food using a hot fill process resulting in a product such as chutney, relish, tomato sauce or similar food.	Council Fee (No GST)	504.00	0.00	504.00	Annually	504.00	0.00	519.10
Any class 1, 2, 3 or 3A (excluding home based businesses*) premises registering for the first time will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of EHO time)	Council Fee (No GST)	246.00	0.00	246.00	Per New Registration	253.40	0.00	253.40
*Home Based Businesses		123.00	0.00	123.00	Per New Registration	126.70	0.00	126.70
Class 4 Food Registration (E.g.: Service Station, Video Shop, Pharmacy, Newsagent, Gift Shop)	Council Fee (No GST)			No Charge				No Charge
Additional Inspections	Council Fee (No GST)	215.00	0.00	215.00	Per Inspection	221.50	0.00	221.50
Premises Pre Sale Inspection & Release of Documents (to be completed within 14 days of request)	Council Fee (No GST)	325.00	0.00	325.00	Per Inspection	334.80	0.00	334.80
Premises Pre Sale Inspection & Release of Documents (to be completed within 5 days of request)	Council Fee (No GST)	454.00	0.00	454.00	Per Inspection	467.60	0.00	467.60
Infringements - Fines as per Food Act 1984				as per regulations	Per Penalty			as per regulations
Late Payment Fee Any payments not received by 1 Feb 2024	Council Fee (GST Applies)			50% of Registration				50% of Registration
Sample Request	Council Fee (No GST)			Cost of sample plus 20%	Per Sample			Cost of sample plus 20%

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
<b>Environmental Health - Health Act Registrations and Renewals</b>								
Premises required to be registered pursuant to Public Health and Wellbeing Act 2008								
- Beauty Parlours and ear piercing	Council Fee (No GST)	491.00	0.00	491.00	Annually	505.70	0.00	505.70
- Tattooists and skin penetration premises (not including ear piercing)	Council Fee (No GST)	655.00	0.00	655.00	Annually	674.70	0.00	674.70
- Hairdressers (including Mobile)	Council Fee (No GST)	246.00	0.00	246.00	One off fee	253.40	0.00	253.40
(Hairdressing establishment fee)								
- Caravan Park - Statutory Requirement (Per Site)	Statutory Fee (No GST)	as per state government regulation			As per registration	as per state government regulation		
Prescribed Premises (E.g.: Accommodation Houses)	Council Fee (No GST)	491.00	0.00	491.00	Annually	505.70	0.00	505.70
Transfer of Registration	Council Fee (No GST)	246.00	0.00	246.00	Per Transfer	253.40	0.00	253.40
Swimming Pool Registration	Council Fee (No GST)	246.00	0.00	246.00	Each	253.40	0.00	253.40
Premises Pre Sale Inspection & Release of Documents (to be completed within 14 days of request)	Council Fee (No GST)	218.00	0.00	218.00	Per Inspection	224.50	0.00	224.50
Premises Pre Sale Inspection & Release of Documents (to be completed within 5 days of request)	Council Fee (No GST)	454.00	0.00	454.00	Per Inspection	467.60	0.00	467.60
Late Payment Fee (Any registration renewal payments not received by 1 Feb 2023)	Council Fee (GST Applies)		50% of Registration				50% of Registration	
Pre Registration Review of Plans	Council Fee (No GST)	307.00	0.00	307.00	Per Premise	316.20	0.00	316.20
Any business/premises registering for the first time (excluding hairdressers) will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of EHO time)		150.00	0.00	150.00	One off fee	150.00	0.00	154.50
* Registration fees will be charged pro rata depending on the time of year the fee is paid (i.e. 50% for six months).								

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Environmental Health - Septic Tank Fees								
Septic/Sewer Information Requests	Council Fee (No GST)	153.00	0.00	153.00	Per Request	157.60	0.00	157.60
Sample Request	Council Fee (No GST)		Cost of sample plus 20%		Per Sample			as per regulations
Construct, Install or Alter an Onsite Wastewater Management System (48.88 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
If permit takes more than 8.2 hrs to complete, an additional \$92.00 (6.12 fee units) will be charged each hour thereafter. Maximum fee charged will be \$2,035.40	Statutory Fee (No GST)			as per regulations	Per Hour after 8.2 Hours			as per regulations
Minor Alteration to an Onsite Wastewater Management System (37.25 fee units as per regulations)	Statutory Fee (No GST)			as per regulations as per regulations	Per Permit			as per regulations as per regulations
Alteration that consists only of the installation, replacement or relocation of the internal fixtures or fittings of an onsite Waste Water Management System								
Transfer of a Permit (9.93 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Amend a Permit (10.38 fee units as per regulations)	Statutory Fee (No GST)			as per regulations as per regulations	Per Permit			as per regulations as per regulations
Renew a Permit (8.31 fee units as per regulations)	Statutory Fee (No GST)			as per regulations as per regulations	Per Permit			as per regulations as per regulations
Permit Exemption (14.67 fee units as per regulations)	Statutory Fee (No GST)			as per regulations as per regulations	Per Permit			as per regulations as per regulations
If permit takes more than 2.6 hrs to complete, an additional \$89.30 (5.94 fee units) will be charged each hour thereafter. Maximum fee charged will be \$923.00	Statutory Fee (No GST)			as per regulations	Per Hour after 2.6 Hours			as per regulations
Sample Request	Council Fee (No GST)		Cost of sample plus 20%		Per Sample		Cost of sample plus 20%	

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Finance								
Revenue - Other								
Land Information Certificates	Statutory Fee (No GST)	27.40	0.00	27.40	Each	28.20	0.00	28.20
Land Information Certificates - Urgent Fee	Council Fee (GST Applies)	72.73	7.27	80.00	Each	74.91	7.49	82.40
Finance Invoice preparation costs	Council Fee (GST Applies)	40.00	4.00	44.00	Per Job	41.18	4.12	45.30
Record Searches - 30 Year Search Adverse Possession (Minimum Charge)	Council Fee (No GST)	178.00	0.00	178.00	Each	183.30	0.00	183.30
Record Searches - 30 Year Search Adverse Possession (Maximum Charge)	Council Fee (No GST)	600.00	0.00	600.00	Each	618.00	0.00	618.00
Bungaree Public Weighbridge								
Tray Truck	Council Fee (GST Applies)	28.18	2.82	31.00	Per Weighing	29.00	2.90	31.90
Semi Trailer Truck	Council Fee (GST Applies)	41.82	4.18	46.00	Per Weighing	43.09	4.31	47.40
B-Double Truck	Council Fee (GST Applies)	60.00	6.00	66.00	Per Weighing	61.82	6.18	68.00
Governance and Organisational Development								
Freedom of Information								
Freedom of Information Requests	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Freedom of Information - Supervision Fee	Statutory Fee (No GST)			as per regulations	Per 1/4 Hour			as per regulations
Freedom of Information - Search Fee	Statutory Fee (No GST)			as per regulations	Per Hour			as per regulations
Community Planning and Economic Development								
Building Control - Permits & Services								
Building Notices/Orders Administration Fee	Council Fee (No GST)	675.00	0.00	675.00	Per Unit	695.30	0.00	695.30
Class 1A - New Dwellings - Construction Value \$99,999 and under	Council Fee (GST Applies)	4,803.64	480.36	5,284.00	Per Permit			Removed
Class 1A - New Dwellings - Construction Value \$100,000 to \$149,999	Council Fee (GST Applies)	4,803.64	480.36	5,284.00	Per Permit			Removed
Class 1A - New Dwellings - Construction Value \$150,000 to \$199,999	Council Fee (GST Applies)	4,803.64	480.36	5,284.00	Per Permit			Removed
Class 1A - New Dwellings - Construction Value \$200,000 to \$249,999	Council Fee (GST Applies)	5,408.18	540.82	5,949.00	Per Permit			Removed
Class 1A - New Dwellings - Construction Value \$250,000 and over	Council Fee (GST Applies)	6,620.00	662.00	7,282.00	Per Permit			Removed

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 1B - Residential Building (To be assessed by MBS) Minimum	Council Fee (GST Applies)	5,408.18	540.82	5,949.00	Per Permit			Removed
Class 2 - Multi Unit Development (Each)	Council Fee (GST Applies)	4,787.27	478.73	5,266.00	Per Unit/Permit			Removed
Class 3 - Hostels, etc. (To be assessed) Minimum	Council Fee (GST Applies)	5,792.73	579.27	6,372.00	Per Permit			Removed
Class 4 - Dwellings associated with other classes (To be assessed) Minimum	Council Fee (GST Applies)	5,792.73	579.27	6,372.00	Per Permit			Removed
Class 5 to 9 - Offices, Shops, Factories - Construction Value up to \$30,000	Council Fee (GST Applies)	7,002.73	700.27	7,703.00	Per Permit			Removed
Class 5 to 9 - Offices, Shops, Factories - Construction Value \$30,000 to \$100,00	Council Fee (GST Applies)	7,002.73	700.27	7,703.00	Fee + 1.0%			Removed
Class 5 to 9 - Offices, Shops, Factories - Construction Value \$100,001 to \$500,000	Council Fee (GST Applies)	7,002.73	700.27	7,703.00	Fee + 0.25%			Removed
Class 5 to 9 - Offices, Shops, Factories - Construction Value \$500,001 to \$2 million	Council Fee (GST Applies)	8,960.91	896.09	9,857.00	Fee + 0.1%			Removed
Class 5 to 9 - Offices, Shops, Factories - Construction Value over \$2 million	Council Fee (GST Applies)	13,948.18	1,394.82	15,343.00	Fee + 0.1%			Removed
Class 5 to 9 - Offices, Shops, Factories - Or to be assessed by Build Surv. (\$5m)	Council Fee (GST Applies)	21,515.45	2,151.55	23,667.00	Per Permit			Removed
Class 10A - Res Out Build (Garage, Carport) - Construction Value \$4,999 and under	Council Fee (GST Applies)	1,900.91	190.09	2,091.00	Per Permit			Removed
Class 10A - Res Out Build (Garage, Carport) - Construction Value \$5,000 to \$9,999	Council Fee (GST Applies)	2,097.27	209.73	2,307.00	Per Permit			Removed
Class 10A - Res Out Build (Garage, Carport) - Construction Value \$10,000 and over	Council Fee (GST Applies)	2,309.09	230.91	2,540.00	Per Permit			Removed
Class 10B - Masts, Fences (To be assessed) Minimum	Council Fee (GST Applies)	2,006.36	200.64	2,207.00	Per Permit			Removed
Dwelling additions/alterations - Construction Value \$9,999 and under	Council Fee (GST Applies)	3,207.27	320.73	3,528.00	Per Permit			Removed
Dwelling additions/alterations - Construction Value \$10,000 to \$14,999	Council Fee (GST Applies)	3,207.27	320.73	3,528.00	Per Permit			Removed
Dwelling additions/alterations - Construction Value \$15,000 to \$19,999	Council Fee (GST Applies)	3,207.27	320.73	3,528.00	Per Permit			Removed
Dwelling additions/alterations - Construction Value \$20,000 to \$24,999	Council Fee (GST Applies)	4,015.45	401.55	4,417.00	Per Permit			Removed
Dwelling additions/alterations - Construction Value \$25,000 and above	Council Fee (GST Applies)	5,408.18	540.82	5,949.00	Per Permit			Removed
Regulation 36 - consent and Report (Dispensation) (Rescode, Projections & Flood) Maximum	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations
Regulation 45 - Lodgement of Building Permits (All Classes)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Regulation 51(1) - Request for Information in relation to property sale	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Regulation 51(2)- Request for Information for Building Permit (E.g.: Termite, Bushfire, Flood, etc.)	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations
Security Deposit - Resited Dwelling (Deposit Bank Guarantee or Cash)	Statutory Fee (No GST)	10,000.00	0.00	10,000.00	Per Resiting	10,000.00	0.00	10,000.00
Building Permit for Demolition - Domestic Building	Council Fee (GST Applies)	2,006.36	200.64	2,207.00	Per Building			Removed
Building Permit for Demolition - Commercial Building	Council Fee (GST Applies)	3,596.36	359.64	3,956.00	Per Storey			Removed
Demolition permit under Section 29A	Statutory Fee (No GST)			as per regulations	Per Application			as per regulations
Building Permit Extension of Time	Council Fee (GST Applies)	300.91	30.09	331.00	6mth Extension			Removed
Building Permit Extension of Time	Council Fee (GST Applies)	596.36	59.64	656.00	12mth Extension			Removed
Inspection Appointments (Or Assessed by Building Surveyor)	Council Fee (GST Applies)	200.00	20.00	220.00	Per Inspection	206.00	20.60	226.60
Inspection Appointments (Or Assessed by Building Surveyor) - Commercial	Council Fee (GST Applies)	242.73	24.27	267.00	Per Inspection	250.00	25.00	275.00
Any Service/Inspection Not Otherwise provided for	Council Fee (GST Applies)	223.64	22.36	246.00	Minimum	230.36	23.04	253.40
Request for copy of House Plans (Copying extra)	Council Fee (No GST)	270.00	0.00	270.00	Each	278.10	0.00	278.10
Swimming Pool (Within Moorabool Shire) - Construction Value \$14,999 and under	Council Fee (GST Applies)	2,180.00	218.00	2,398.00	Per Permit			Removed
Swimming Pool (Within Moorabool Shire) - Construction Value \$15,000 to \$19,999	Council Fee (GST Applies)	2,593.64	259.36	2,853.00	Per Permit			Removed
Swimming Pool (Within Moorabool Shire) - Construction Value \$20,000 and over	Council Fee (GST Applies)	3,401.82	340.18	3,742.00	Per Permit			Removed
Place of Public Entertainment - Low impact (occupancy permit)	Council Fee (No GST)	1,037.00	0.00	1,037.00	Per Permit	1,068.10	0.00	1,068.10
Place of Public Entertainment - High impact (occupancy permit)	Council Fee (No GST)	2,067.00	0.00	2,067.00	Per Permit	2,128.99	0.00	2,128.99
Place of Public Entertainment - Additional Site Inspection	Council Fee (No GST)	225.00	0.00	225.00	Each	225.00	0.00	231.80
Place of Public Entertainment - Additional hourly rate to review documents	Council Fee (No GST)	160.00	0.00	160.00	Per hour	160.00	0.00	164.80
Swimming Pool/ Spa Inspection Fee	Council Fee (No GST)	437.00	0.00	437.00	Per Permit	450.10	0.00	450.10
Emergency Safety Maintenance Inspection Fee	Council Fee (No GST)	437.00	0.00	437.00	Each	450.10	0.00	450.10
Pool/Spa Registration Infringement Fee	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Pool/Spa Registration Fee	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Pool/Spa Information Search Fee (if applicable)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Resolution of Illegal Works Fee (domestic)	Council Fee (No GST)	1,310.00	0.00	1,310.00	Each	1,349.30	0.00	1,349.30
Resolution of Illegal Works Fee (commercial)	Council Fee (No GST)	1,965.00	0.00	1,965.00	Each	2,024.00	0.00	2,024.00



Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Land Use Planning								
Certificates of Compliance	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Secondary Consent (single dwelling only)	Council Fee (No GST)	389.00	0.00	389.00	Each	400.70	0.00	400.70
Administration Fee	Council Fee (GST Applies)	75.45	7.55	83.00		77.73	7.77	85.50
Satisfaction Matter	Statutory Fee (No GST)			as per regulations	Each			as per regulations
The fee for determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority								
Permit extension (1st)	Council Fee (No GST)	238.00	0.00	238.00	Each	245.10	0.00	245.10
Permit extension (2nd)	Council Fee (No GST)	471.00	0.00	471.00	Each	485.10	0.00	485.10
Permit extension (3rd and subsequent)	Council Fee (No GST)	707.00	0.00	707.00	Each	728.20	0.00	728.20
Processing S173 Agreements for Sealing	Council Fee (No GST)	250.00	0.00	250.00	Each	250.00	0.00	257.50
Section 52 Public Notice - Application for Permits - Notice by Normal Mail	Council Fee (No GST)	13.00	0.00	13.00	Each	13.40	0.00	13.40
Section 52 Public Notice - Application for Permits - Notice in Newspaper	Council Fee (No GST)	307.00	0.00	307.00	Each	316.20	0.00	316.20
Section 52 Public Notice - Application for Permits - Notice for site	Council Fee (No GST)	43.00	0.00	43.00	Each	44.30	0.00	44.30
Charges for Newspaper Notices to be cumulative based on actual notices required for project and charges are subject to change as reviewed by newspapers from time to time								
Public notice erected and maintained on site for 14 days	Council Fee (No GST)	246.00	0.00	246.00	Each	300.00	0.00	300.00
Retrieval of Planning Files	Council Fee (No GST)	89.00	0.00	89.00	Per File	91.70	0.00	91.70
Planning Information Controls	Council Fee (No GST)	105.00	0.00	105.00	Each	108.20	0.00	108.20
Hopetoun Park Assessment	Council Fee (No GST)	179.00	0.00	179.00	Each	184.40	0.00	184.40
Advertising sign A3 (Laminated)	Council Fee (No GST)	43.00	0.00	43.00	Each	44.30	0.00	44.30
Advertising sign A2 (Laminated)	Council Fee (No GST)	88.00	0.00	88.00	Each	90.60	0.00	90.60
Advertising sign A1 (Laminated)	Council Fee (No GST)	131.00	0.00	131.00	Each	134.90	0.00	134.90
Additional A3 Signs	Council Fee (No GST)	26.00	0.00	26.00	Each	26.80	0.00	26.80
Copy of Permit	Council Fee (No GST)	93.00	0.00	93.00	Each	95.80	0.00	95.80
Copy of Endorsed Plans - Administration Cost (Customer will be charged Administration Fee and then a cost per page)	Council Fee (GST Applies)	8.18	0.82	9.00	Each	8.45	0.85	9.30
Copy of Endorsed Plans - A4	Council Fee (No GST)	2.00	0.00	2.00	Per Page	2.10	0.00	2.10
Copy of Endorsed Plans - A3	Council Fee (No GST)	3.00	0.00	3.00	Per Page	3.10	0.00	3.10
Copy of Endorsed Plans - A2	Council Fee (No GST)	22.00	0.00	22.00	Per Page	22.70	0.00	22.70

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Copy of Endorsed Plans - A1	Council Fee (No GST)	34.00	0.00	34.00	Per Page	35.00	0.00	35.00
Copy of Endorsed Plans - A0	Council Fee (No GST)	42.00	0.00	42.00	Per Page	43.30	0.00	43.30
Secondary Consent (change of use and all other developments)	Council Fee (No GST)	552.00	0.00	552.00	Each	568.60	0.00	568.60
Secondary Consent (triggered by enforcement)	Council Fee (No GST)	1,104.00	0.00	1,104.00	Each	1,137.10	0.00	1,137.10
Condition 1 plans (first request)	Council Fee (No GST)			No charge	Each			No charge
Condition 1 plans (second or subsequent requests)	Council Fee (No GST)	109.00	0.00	109.00	Each	112.30	0.00	112.30
<b>Regulation 6 - Amendments to Planning Schemes</b>								
Subregulation 1 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Subregulation 2 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)								
Subregulation 3 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
<i>The fee for Stage 4 is paid to the Minister by the person who requested the amendment.</i>								
<b>Regulation 7 - Application for Planning Permits</b>								
Class 1 - An Application for use only	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - Development Cost > \$10,000 and < \$100,000 (Develop for single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 3 - Development Cost > \$100,000 (Develop for single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 4 - Development Cost Up to \$10,000 (To develop for other than a single dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 5 - Development Cost > \$10,000 & < \$250,000 (Other than Class 2, 3 or subdivide)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 6 - Development Cost > \$250,000 and < \$500,000 (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 7 - Development Cost > \$500,000 and < \$1 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 8 - Development Cost > \$1 million and < \$7 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - Development Cost > \$7 million and < \$10 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 10 - Development Cost > \$10 million and < \$50 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 11 - Development Cost > \$50 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 12 - To subdivide an existing building	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 13 - To subdivide land into two lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 14 - Realignment of Boundary or Consolidation	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 15 - To subdivide land	Statutory Fee (No GST)			as per regulations	Each			as per regulations

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 16 - Remove restriction within meaning of Subdivision Act 1988	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 17 - Vary or remove a restriction, create or remove right of way	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 18 - Create, Vary or remove and Easement <i>Reference should be made to the Planning &amp; Env Fees Regs 2000 for full wording</i>	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Combined Permit Applications								
<i>The fee for an application for any combination of the classes of applications is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.</i>								
<b>Regulation 8B - Applications for Amendments to Planning Permits</b>								
Class 1 - Application to amend a permit to change use	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - (a) application to amend permit to change the statement of what the permit allows	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - (b) Application to change any or all of the conditions which apply to the permit	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - (c) Application to change a permit in any way not otherwise provided for	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 3 - Application to amend a permit >\$10,000 and <\$100,000 (Single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 4 - Application to amend a permit to develop and use land >\$100,000 (Single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 5 - Application to amend a permit to develop land, other than an application to amend a permit to develop land <\$10,000 (Single Dwelling), or an application to amend a permit to subdivide land <\$10,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 6 - Application (other than Class 3 or Class 4) >\$10,000 and <\$250,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 7 - Application (other than Class 4) >\$250,000 and <\$500,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 8 - Application (other than Class 4) >\$500,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (a) Application to amend a permit to subdivide an existing building	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (b) Application to amend a permit to subdivide the land into two lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (c) Application to amend a permit to realign a common boundary to consolidate two or more lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Regulation 12 - Planning Scheme Amendments								
Refer definition in Planning & Env (Fees) Interim Regs 2014, section 12	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Subdivision Fees								
Application to Certify a Plan of Subdivision	Statutory Fee (No GST)			as per regulations	Per Lot			as per regulations
Application to Certify a Plan of Subdivision (per Lot fee)	Statutory Fee (No GST)			as per regulations	Per Lot			as per regulations
Recertification	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Processing of new versions of Subdivision Plans	Council Fee (GST Applies)	133.64	13.36	147.00	Per New Plan	137.64	13.76	151.40
Subdivisions								
(Applications for land, removal of restrictions) - see above								
Property Valuation Fee	Council Fee (GST Applies)	600.00	60.00	660.00	Per Valuation	600.00	60.00	660.00
Property Valuation Fee (\$0 to \$199,999)	Council Fee (GST Applies)	708.18	70.82	779.00	Per Valuation			Removed
Property Valuation Fee (\$200,000 to \$399,999)	Council Fee (GST Applies)	791.82	79.18	871.00	Per Valuation			Removed
Property Valuation Fee (\$400,000 to \$499,999)	Council Fee (GST Applies)	880.00	88.00	968.00	Per Valuation			Removed
Property Valuation Fee (\$500,000 to \$599,999)	Council Fee (GST Applies)	960.00	96.00	1,056.00	Per Valuation			Removed
Property Valuation Fee (\$600,000 to \$699,999)	Council Fee (GST Applies)	1,048.18	104.82	1,153.00	Per Valuation			Removed
Property Valuation Fee (\$700,000 to \$799,999)	Council Fee (GST Applies)	1,137.27	113.73	1,251.00	Per Valuation			Removed
Property Valuation Fee (\$800,000 to \$899,999)	Council Fee (GST Applies)	1,316.36	131.64	1,448.00	Per Valuation			Removed
Property Valuation Fee (\$900,000 to \$999,999)	Council Fee (GST Applies)	1,477.27	147.73	1,625.00	Per Valuation			Removed
Property Valuation Fee (\$1,000,000 to \$1,499,999)	Council Fee (GST Applies)	1,672.73	167.27	1,840.00	Per Valuation			Removed
Property Valuation Fee (\$1,500,000 to \$2,000,000)	Council Fee (GST Applies)	1,822.73	182.27	2,005.00	Per Valuation			Removed
Property Valuation Fee (\$2,000,000 + )	Council Fee (GST Applies)		Per cost from contract valuer				Per cost from contract valuer	



Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Amendments to Planning Schemes								
Public Notice - Planning Scheme Amendments - Notice by Normal Mail per mail out: Fixed Fee	Council Fee (No GST)	174.00	0.00	174.00	Per Mail Out	179.20	0.00	179.20
Plus fee per letter	Council Fee (No GST)	5.70	0.00	5.70	Per Mail Out	5.90	0.00	5.90
Public Notice - Planning Scheme Amendments - Notice in Newspaper	Council Fee (No GST)	405.00	0.00	405.00	Per Notice	417.20	0.00	417.20
Public Notice - Planning Scheme Amendments - Notice in Government Gazette	Council Fee (No GST)	174.00	0.00	174.00	Per Notice	179.20	0.00	179.20
Note- Charges for Notices to be cumulative based on actual notices required for project and charges are subject to change due to external cost increases from time to time								
Planning Panel Victoria Fees	External Fee (GST Applies)			(refer to Planning & Env Act 1987, section 156(3))				(refer to Planning & Env Act 1987, section 156(3))
Signage Permits								
Administration fee in relation to Tourist Sign Permit (Design, manufacture, installation and maintenance of sign/s, costs borne by applicants and will remain applicants full responsibility) Tourist Signing Guidelines 1998	Council Fee (GST Applies)	75.45	7.55	83.00	5 Year Permit	77.73	7.77	85.50
Environmental Management								
Events Trailer								
Security Deposit to utilise Trailer	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Waste Management - Sales								
Wheelie Bin 120 Litre - Only sold to residents in BM & Urban townships	Council Fee (No GST)	115.00	0.00	115.00	Per Bin	118.50	0.00	118.50
Wheelie Bin 240 Litre - Sold to all residents in Shire	Council Fee (No GST)	142.00	0.00	142.00	Per Bin	146.30	0.00	146.30
Wheelie Bin 120 Litre - Replacement Red Lid (If Bin purchased elsewhere)	Council Fee (No GST)	42.00	0.00	42.00	Per Lid	43.30	0.00	43.30
Wheelie Bin 240 Litre - Replacement Red Lid (If Bin purchased elsewhere)	Council Fee (No GST)	53.00	0.00	53.00	Per Lid	54.60	0.00	54.60

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Waste Management Service Charges								
Waste Management Service Charge <i>Farming Enterprises only pay one service charge fee</i>	Council Fee (No GST)	110.00	0.00	110.00	Annual Charge	120.00	0.00	120.00
State Landfill Levy Charge <i>Farming Enterprises only pay one service charge fee</i>	Council Fee (No GST)	68.00	0.00	68.00	Annual Charge	69.00	0.00	69.00
Waste Collection Services - Residential								
Ballan & Bacchus Marsh - 120 Litre Bin - Weekly Collection - Compulsory	Council Fee (No GST)	111.00	0.00	111.00	Per Service	146.00	0.00	146.00
Ballan & Bacchus Marsh - Fortnightly Recycle Collection - Compulsory	Council Fee (No GST)	113.00	0.00	113.00	Per Service	112.00	0.00	112.00
<b>Total Waste Collection Fee</b>		<b>224.00</b>	<b>0.00</b>	<b>224.00</b>		<b>258.00</b>	<b>0.00</b>	<b>258.00</b>
Other Rural - 240 Litre - Fortnightly Collection - Compulsory	Council Fee (No GST)	111.00	0.00	111.00	Per Service	146.00	0.00	146.00
Other Rural - Fortnightly Recycle Collection - Compulsory	Council Fee (No GST)	113.00	0.00	113.00	Per Service	112.00	0.00	112.00
<b>Total Waste Collection Fee</b>		<b>224.00</b>	<b>0.00</b>	<b>224.00</b>		<b>258.00</b>	<b>0.00</b>	<b>258.00</b>
Non Compulsory Service - 120 Litre - Weekly Collection	Council Fee (No GST)	111.00	0.00	111.00	Per Service	146.00	0.00	146.00
Non Compulsory Service - Fortnightly Recycle Collection	Council Fee (No GST)	113.00	0.00	113.00	Per Service	112.00	0.00	112.00
<b>Total Waste Collection Fee</b>		<b>224.00</b>	<b>0.00</b>	<b>224.00</b>		<b>258.00</b>	<b>0.00</b>	<b>258.00</b>
Non Compulsory Service - 240 Litre - Fortnightly Collection	Council Fee (No GST)	111.00	0.00	111.00	Per Service	146.00	0.00	146.00
Non Compulsory Service - Fortnightly Recycle Collection	Council Fee (No GST)	113.00	0.00	113.00	Per Service	112.00	0.00	112.00
<b>Total Waste Collection Fee</b>		<b>224.00</b>	<b>0.00</b>	<b>224.00</b>		<b>258.00</b>	<b>0.00</b>	<b>258.00</b>
Greenwaste Collection Services								
Non Compulsory Service - Fortnightly Greenwaste Collection	Council Fee (No GST)	90.00	0.00	90.00	Per Service	101.00	0.00	101.00
Wheelie Bin 240 Litre - Sold to Residents Taking up Non Compulsory Service	Council Fee (No GST)	178.00	0.00	178.00	Per Bin	183.30	0.00	183.30
Garbage Collection Services - Commercial								
Number of 240 Litre Bins	Council Fee (No GST)	365.00	0.00	365.00	Per Bin / Per Year	376.00	0.00	376.00
Ballan & Bacchus Marsh - Weekly Service								
Rural Areas - Fortnightly Service								
Urban. E.g.: 2 bins for collection x 3 collections of each bin Per week = 6 pick ups								
Rural. E.g.: 2 bins for collection x 1 collection of each bin per fortnight = 2 pick ups								
(4 bins for rural collection per fortnight = 4 pick ups)								

Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Commercial Recycling (Schools and Community Groups Only)								
Fortnightly Collection (max 4 bins)	Council Fee (No GST)	261.00	0.00	261.00	Per Bin	268.80	0.00	268.80
Bacchus Marsh, Ballan & Mt Egerton Transfer Station - Residents								
Tyre Disposal - Motor Cycle	Council Fee (GST Applies)	13.64	1.36	15.00	Per Tyre	14.09	1.41	15.50
Tyre Disposal - Car	Council Fee (GST Applies)	12.73	1.27	14.00	Per Tyre	13.09	1.31	14.40
Tyre Disposal - Light Truck & 4WD	Council Fee (GST Applies)	17.27	1.73	19.00	Per Tyre	17.82	1.78	19.60
Tyre Disposal - Heavy Truck	Council Fee (GST Applies)	36.36	3.64	40.00	Per Tyre	37.45	3.75	41.20
Tyre Disposal - Heavy Truck Super Single	Council Fee (GST Applies)	50.91	5.09	56.00	Per Tyre	52.45	5.25	57.70
Tyre Disposal - Small Tractor	Council Fee (GST Applies)	100.00	10.00	110.00	Per Tyre	103.00	10.30	113.30
Tyre Disposal - Large Tractor	Council Fee (GST Applies)	199.09	19.91	219.00	Per Tyre	205.09	20.51	225.60
Tyre Disposal - Earthmover	Council Fee (GST Applies)	500.00	50.00	550.00	Per Tyre	515.00	51.50	566.50
Tyre Disposal - Car (tyres on rims)	Council Fee (GST Applies)	17.27	1.73	19.00	Per Tyre	17.82	1.78	19.60
Tyre Disposal - Light Truck & 4WD (tyres on rims)	Council Fee (GST Applies)	20.00	2.00	22.00	Per Tyre	20.64	2.06	22.70
Tyre Disposal - Heavy Truck (tyres on rims)	Council Fee (GST Applies)	30.00	3.00	33.00	Per Tyre	30.91	3.09	34.00
Car or Station Wagon	Council Fee (GST Applies)	31.82	3.18	35.00	Per Attendance	32.82	3.28	36.10
Small Trailer (1.8 x 1.2 x 0.3) or Utility	Council Fee (GST Applies)	47.27	4.73	52.00	Per Attendance	48.73	4.87	53.60
Small Trailer (Heaped Load)	Council Fee (GST Applies)	63.64	6.36	70.00	Per Attendance	65.55	6.55	72.10
Small Trailer (High Sides)	Council Fee (GST Applies)	82.73	8.27	91.00	Per Attendance	85.18	8.52	93.70
Large Trailer	Council Fee (GST Applies)	63.64	6.36	70.00	Per Attendance	65.55	6.55	72.10
Large Trailer (Heaped Load)	Council Fee (GST Applies)	100.91	10.09	111.00	Per Attendance	103.91	10.39	114.30
Large Trailer (High Sides)	Council Fee (GST Applies)	116.36	11.64	128.00	Per Attendance	119.82	11.98	131.80
Trucks	Council Fee (GST Applies)	68.18	6.82	75.00	Per Cubic Metre	70.27	7.03	77.30
Clean Green Waste	Council Fee (GST Applies)			1/2 Price				1/2 Price
Recyclable materials to be separated by the customer	Council Fee (GST Applies)			Free	Per Attendance			Free
Mattresses	Council Fee (GST Applies)	37.27	3.73	41.00	Each	38.36	3.84	42.20
Transfer Station Vouchers (Book 26 Tickets)	Council Fee (GST Applies)	86.36	8.64	95.00	Book	89.00	8.90	97.90
Available to residents who are not eligible for kerbside waste collection services								
Bacchus Marsh, Ballan & Mt Egerton Transfer Station - Non Residents								
Tyre Disposal - Motor Cycle	Council Fee (GST Applies)	13.64	1.36	15.00	Per Tyre	14.09	1.41	15.50
Tyre Disposal - Car	Council Fee (GST Applies)	12.73	1.27	14.00	Per Tyre	13.09	1.31	14.40
Tyre Disposal - Light Truck & 4WD	Council Fee (GST Applies)	17.27	1.73	19.00	Per Tyre	17.82	1.78	19.60
Tyre Disposal - Heavy Truck	Council Fee (GST Applies)	36.36	3.64	40.00	Per Tyre	37.45	3.75	41.20
Tyre Disposal - Heavy Truck Super Single	Council Fee (GST Applies)	50.91	5.09	56.00	Per Tyre	52.45	5.25	57.70



Description	Type of Fee	2022/2023 Adopted Fees			Unit	2023/2024 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Tyre Disposal - Small Tractor	Council Fee (GST Applies)	100.00	10.00	110.00	Per Tyre	103.00	10.30	113.30
Tyre Disposal - Large Tractor	Council Fee (GST Applies)	199.09	19.91	219.00	Per Tyre	205.09	20.51	225.60
Tyre Disposal - Earthmover	Council Fee (GST Applies)	500.00	50.00	550.00	Per Tyre	515.00	51.50	566.50
Tyre Disposal - Car (tyres on rims)	Council Fee (GST Applies)	17.27	1.73	19.00	Per Tyre	17.82	1.78	19.60
Tyre Disposal - Light Truck & 4WD (tyres on rims)	Council Fee (GST Applies)	20.00	2.00	22.00	Per Tyre	20.64	2.06	22.70
Tyre Disposal - Heavy Truck (tyres on rims)	Council Fee (GST Applies)	30.00	3.00	33.00	Per Tyre	30.91	3.09	34.00
Car or Station Wagon	Council Fee (GST Applies)	41.82	4.18	46.00	Per Attendance	43.09	4.31	47.40
Small Trailer (1.8 x 1.2 x 0.3) or Utility	Council Fee (GST Applies)	82.73	8.27	91.00	Per Attendance	85.18	8.52	93.70
Small Trailer (Heaped Load)	Council Fee (GST Applies)	139.09	13.91	153.00	Per Attendance	143.27	14.33	157.60
Small Trailer (High Sides)	Council Fee (GST Applies)	180.00	18.00	198.00	Per Attendance	185.36	18.54	203.90
Large Trailer	Council Fee (GST Applies)	139.09	13.91	153.00	Per Attendance	143.27	14.33	157.60
Large Trailer (Heaped Load)	Council Fee (GST Applies)	220.91	22.09	243.00	Per Attendance	227.55	22.75	250.30
Large Trailer (High Sides)	Council Fee (GST Applies)	258.18	25.82	284.00	Per Attendance	265.91	26.59	292.50
Trucks	Council Fee (GST Applies)	136.36	13.64	150.00	Per Cubic Metre	140.45	14.05	154.50
Clean Green Waste	Council Fee (GST Applies)			1/2 Price				1/2 Price
Recyclable materials to be separated by the customer	Council Fee (GST Applies)			Free	Per Attendance			Free
Mattresses	Council Fee (GST Applies)	37.27	3.73	41.00	Each	38.36	3.84	42.20
<b>Fire Prevention</b>								
Fine for Failure to comply with notice	Statutory Fee (No GST)			10 Penalty Units	Per Penalty			10 Penalty Units
Costs of Works to Clear Property	Council Fee (GST Applies)			At Contractors Cost	Per Property			At Contractors Cost
Administration Fee for Works Undertaken by Council	Council Fee (GST Applies)	104.55	10.45	115.00	Per Property	107.73	10.77	118.50
Administration Fee for additional works carried out by Municipal Fire Prevention Officer (Reinspections / slashing contractor meetings on site and reinspection after works carried out)	Council Fee (GST Applies)	194.55	19.45	214.00	Per Hour	200.36	20.04	220.40
<b>Landscape Design</b>								
Checking of Landscape design and construction plans - estimated Cost of Constructing Works	Statutory Fee (No GST)	0.75%		0.75%	Per \$100	0.75%		0.75%
Supervision of Landscape Construction Works (of the cost of Constructing works subject to supervision)	Statutory Fee (No GST)	2.50%		2.50%	Per \$100	2.50%		2.50%
<b>Operations</b>								
<b>Works Department Services</b>								
Private Works will be Quoted depending on the nature of the job	Council Fee (GST Applies)			As Quoted for particular job	Per Job			As Quoted for particular job