

MURRINDINDI SHIRE COUNCIL

2020/21

ANNUAL BUDGET



Murrindindi
Shire Council



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Mayor Introduction

I am pleased to introduce the Budget for Murrindindi Shire Council for 2020/2021. This budget is the last for this Council, which was elected to serve the community from 2017-2021. It is a budget which has been created under, and which we hope responds to, an extraordinary set of circumstances – a global pandemic.

When we began planning the Budget in September 2019, no one had heard the term 'Coronavirus'. We had set in place a normal budget process. We asked the community for ideas for inclusion in the budget. We considered the goals we, in consultation with the community, had set for ourselves at the start of our elected term. We considered what emerging needs the community might have, and how best to prioritise resources and funding to meet those needs in the coming financial year.

Officers then set about creating a draft budget for consideration by Council and in late February scheduled it for consideration by Council at its 25 March Meeting. On 15 March, the Victorian State Government declared a State of Emergency to help manage the COVID-19 pandemic.

Council immediately postponed discussion of that Budget until 22 April to allow time to consider the likely needs of our community over the coming financial year when the crisis has passed.

We are proud that the resulting Budget meets a range of needs for our community. The Budget provides immediate relief for individuals and businesses, many of whom are directly or indirectly affected by this pandemic.

Most significantly, the Budget includes a 0% property rate rise for the coming financial year. We note in this regard that the Victorian Government has set the cap on rate increases at 2%, but we believe the community should not have to fund additional rate costs at this time.

We have also removed the 25% rate premium normally paid by commercial and industrial property owners for the financial year to help support business recovery in our Shire.

The decision not to raise rates and to remove the commercial/industrial differential rate premium will have a significant impact on Council's revenue projections in future years. However, under the current circumstances, we consider this is still a prudent step given our healthy financial position and our ability to manage the effects of this reduction in revenue through future savings, deferral of non-essential spending and the re-prioritisation of expenditure.

Before the pandemic, we had planned to deliver a balanced budget for 2020/2021. Due to the measures we are now taking, the Budget will now carry a small deficit, in the order of \$55,000. Again, we believe this is reasonable under the current circumstances.

In this Budget, we have also created a \$500,000 relief and recovery package to fund initiatives which will support our community and businesses to get through this crisis. To do this we will be accessing funds currently held in reserve, from the 2009 bushfire government assistance provided by the State Government to Council to support our ongoing operations. We will work with our community and stakeholders to develop our recovery plan and the best way to use these funds.

The 2020/2021 Budget must of course also support the normal business of Council. We believe the budgetary measures we are taking in response to the pandemic should not limit our ambitions for our community and our wonderful Shire over the coming year and should not hinder Council's day to day operations and the normal services Council provides to the community.

I am pleased to say that we have managed to retain in this Budget funding for all of the new initiatives for the next financial year we had hoped to deliver before the pandemic struck. A few of the highlights are

- an increased Capital Works Program, including almost \$4 million on roads and paths and funding for a wide range of works to improve community safety and community facilities in towns across the Shire.

- provision for free public entry to our Swimming Pools in Alexandra, Eildon, Marysville and Yea and a one year trial of late-night pool openings on Fridays and Saturdays at our busiest Swimming Pools in Alexandra and Yea.
- the much-needed addition of an arborist to Council's staff and a \$100,000 increase to funding for tree works, reflecting increased need given recent storm events and changing climate patterns.
- funding to implement the new Murrindindi Shire Tourism and Events Strategy, which will help us support and re-energise this crucial sector when pandemic-related restrictions are eventually eased.

Our vision for this Budget is to ensure we can continue to deliver – and in some cases enhance – our existing services, while also bringing in a range of measures to help mitigate the worst effects of this pandemic for our community in coming months and years.

We are confident that if we work together, we can get through this together. Council's Budget for 2020/2021 will make a contribution to this goal.

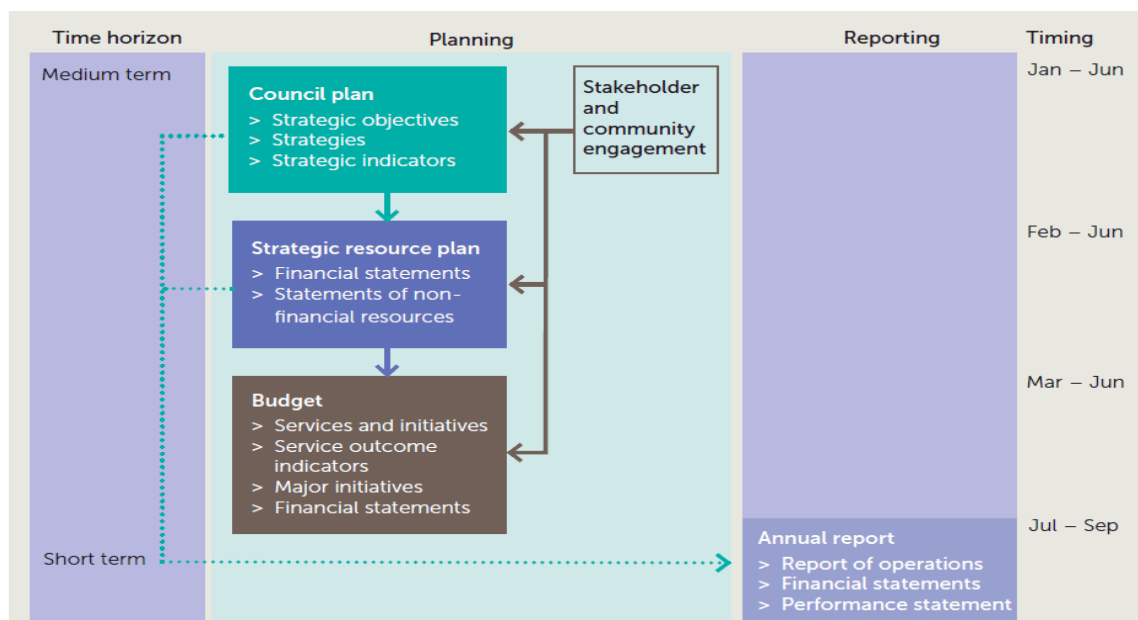
Mayor - Cr Leigh Dunscombe

1. Link to the Council Plan

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Murrindindi 2030 Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan 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.

1.2 Our purpose

Our vision

In 2030 Murrindindi Shire is sustainable, vibrant and resilient. We focus on growing our business opportunities. Our communities are safe and connected, enjoying a healthy and productive lifestyle within our wonderful natural environment.

Our values

Collaboration: *We will operate as a cohesive team, we will work together with the community through accessible and inclusive engagement, and we will strive to build effective working relationships.*

Stewardship: *We will endeavour to make careful and responsible decisions, and we will strive to make decisions that do not limit the opportunities or aspirations of those who follow in the future.*

Equity & Fairness: *We will be fair, even-handed and impartial in our decision making and our dealings with others, we will consider the merits of each case while upholding legislated requirements and ensuring consistency and justice in our decision making, and we will strive to ensure all have access to similar opportunities and experiences.*

Respect: *We will respect the views, contributions, feelings, wishes and rights of others, we will actively seek to understand others experiences, ideas and perspectives, we will embrace and appreciate diversity or origin, viewpoint, experience and lifestyle, and we will recognise the achievements of others.*

Accountability & Honesty: *We will make our decisions openly and publicly whenever possible, we will take responsibility for our actions and decisions, we will honour our commitments, we will act with integrity and honesty in all our dealings, and we will openly report our performance and acknowledge our mistakes.*

1.3 Strategic objectives

We have committed to delivering on four key strategic objectives which will drive the work we do, and the services we deliver in partnership with our community.

We believe these objectives reflect the values, priorities and aspirations of the Murrindindi community as expressed in our 'Have Your Say' community engagement.

They address the things about the Murrindindi Shire that our community says are important to support opportunity, quality of life, wellbeing and the liveability of our towns and places.

| Strategic Objective | Description |
|---------------------|---|
| 1. Our People | Together we will celebrate and encourage diverse, caring and connected communities. |
| 2. Our Place | We will maintain and enhance places to be attractive and liveable, in balance with our natural environment. |
| 3. Our Prosperity | In partnership with the community we will promote an environment in which business and community can thrive. |
| 4. Our Promise | We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do. |

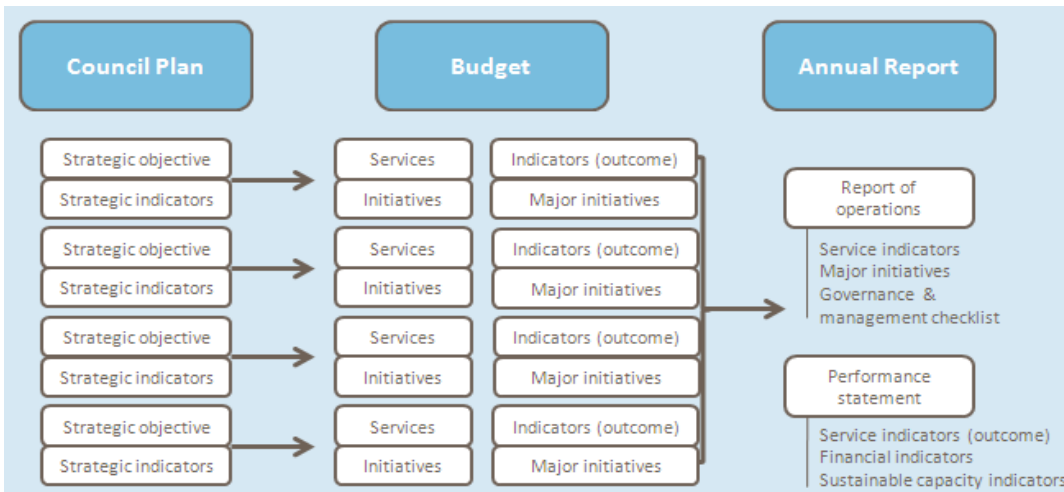
Council delivers activities and initiatives under 26 major service categories. Each contributes to the achievement of one of these strategic objectives as set out in our Council Plan for the 2017-2021 years.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. These indicators correlate to the annually audited indicators that are declared on the "Know Your Council" website that provides a comparison to all municipalities in Victoria, as well as to averages across the State and to averages for small rural Shire.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: OUR PEOPLE

Together we will celebrate and encourage diverse, caring and connected communities.

Services

| Service area | Description of services provided | | 2018/19 Actual \$'000 | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|--|--|------------|-----------------------------|-------------------------------|-----------------------------|
| Aged & Disability Services | This service area provides a range of services for the aged and people with disabilities including delivered and group meals, domestic support, personal care, social activities and outings, home maintenance and senior citizens clubs. <i>Note: Council withdrew from the provision of Aged & Disability Services during 2019/20.</i> | <i>Exp</i> | 2,408 | 2,029 | 182 |
| | | <i>Rev</i> | 2,092 | 1,088 | 78 |
| | | <i>NET</i> | 316 | 941 | 104 |
| Children & Family Services | This service area provides family orientated support services including maternal and child health and home based childcare. | <i>Exp</i> | 1,765 | 1,873 | 1,777 |
| | | <i>Rev</i> | 1,519 | 1,555 | 1,521 |
| | | <i>NET</i> | 246 | 318 | 256 |
| Library Services | This service area provides libraries in Alexandra, Yea and Kinglake and the mobile library to the Shire's more remote communities. The service caters for cultural, recreational and educational needs of residents and provides a focal point for the community to meet, relax and enjoy the facilities and services offered. | <i>Exp</i> | 510 | 505 | 550 |
| | | <i>Rev</i> | 161 | 165 | 166 |
| | | <i>NET</i> | 349 | 340 | 384 |
| Community Service Administration | This includes the cost of management and general administration across all of Council's community services. <i>Note: 2018/19 Revenue includes Community Planning Initiative grant which was carried forward (in part) to 2019/20 Budget</i> | <i>Exp</i> | 384 | 696 | 539 |
| | | <i>Rev</i> | 200 | 0 | 0 |
| | | <i>NET</i> | 184 | 696 | 539 |
| Emergency Services | This is funding of Council's statutory emergency services obligations, including the provisions of the annual roadside slashing program. | <i>Exp</i> | 306 | 300 | 317 |
| | | <i>Rev</i> | 66 | 68 | 66 |
| | | <i>NET</i> | 240 | 232 | 251 |
| Recreation, Aquatic and Youth Services | This service area provides strategic planning to inform the development of recreation and youth services and infrastructure and coordinates council services including recreation facilities, swimming pools and Council's recreation and youth responsibilities within the municipality. <i>Note: Grant funding for Spring Valley Recreation Reserve received in 2018/19 was expended in 2019/20.</i> | <i>Exp</i> | 672 | 815 | 537 |
| | | <i>Rev</i> | 288 | 118 | 27 |
| | | <i>NET</i> | 384 | 697 | 510 |

Major Initiatives

- 1) Encourage activities and events that celebrate our vibrant, diverse and creative people and communities.
- 2) Work with our community and groups to connect, collaborate and plan for our future.

Other Initiatives

- 3) Work with our partner agencies to ensure people of all ages can access the health and community services they need.
- 4) Create a positive environment that supports our young people to grow, participate and be happy.
- 5) Promote opportunities for people of all ages to connect with and be involved in their community.

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---------------------------|--------------------------------------|--|---|
| Libraries | Participation | Active library members. (Percentage of the municipal population that are active library members) | [Number of active library members / municipal population] x100 |
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population) | Number of visits to aquatic facilities / Municipal population |
| 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 by Aboriginal children | 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 |

2.2 Strategic Objective 2: OUR PLACE

We will maintain and enhance places to be attractive and liveable, in balance with our natural environment.

Services

| Service area | Description of services provided | | 2018/19 | 2019/20 | 2020/21 |
|---------------------------|--|------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Environmental Management | This service includes management of Council's environmental impacts including sustainable resource use, energy consumption, roadside biodiversity management and pest plant and animal control. <i>Note: Prior years included grant funding for Environmental Roadside & Energy Efficiency Programs.</i> | <i>Exp</i> | 353 | 353 | 254 |
| | | <i>Rev</i> | 41 | 38 | 1 |
| | | <i>NET</i> | 312 | 315 | 253 |
| Waste Management Services | This service provides kerbside rubbish and recycling collection, management of Resource Recovery Centres at Alexandra, Yea, Eildon, Kinglake and Marysville and landfill operations in Alexandra. These operations generate funds above the annual cost requirements to ensure that Council's waste reserve is able to provide for future waste management works (i.e. future cell construction, rehabilitation requirements and management of landfills). | <i>Exp</i> | 2,364 | 3,259 | 3,348 |
| | | <i>Rev</i> | 4,588 | 4,455 | 4,552 |
| | | <i>NET</i> | (2,224) | (1,196) | (1,204) |
| Building Control | This service provides statutory building services to the council and community including processing of building permits, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works. Revenue and costs for this service include the shared service arrangement with Mansfield Shire Council for the provision of municipal building surveying services. | <i>Exp</i> | 379 | 395 | 414 |
| | | <i>Rev</i> | 442 | 451 | 472 |
| | | <i>NET</i> | (63) | (56) | (58) |
| Community Safety | This service facilitates a safer community through the provision of school crossing supervision, traffic management, domestic animal management, regulation and enforcement of local laws and community fire prevention as well as community education regarding these public safety programs. <i>Note: Additional resources allocated in 2020/21 to improve co-ordination of services delivered.</i> | <i>Exp</i> | 383 | 390 | 506 |
| | | <i>Rev</i> | 173 | 191 | 237 |
| | | <i>NET</i> | 210 | 199 | 269 |

| Service area | Description of services provided | | 2018/19 Actual \$'000 | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|--|--|------------|-----------------------------|-------------------------------|-----------------------------|
| Development Approvals | This service involves processing all planning applications, provides advice and makes decisions about development proposals that require a planning permit in accordance with the Victorian Planning Provisions (VPP), as well as representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. The service also monitors the Murrindindi Planning Scheme as well as preparing major policy documents shaping the future of the shire. It also prepares and processes amendments to the Murrindindi Planning Scheme. | <i>Exp</i> | 917 | 977 | 959 |
| | | <i>Rev</i> | 424 | 383 | 397 |
| | | <i>NET</i> | 493 | 594 | 562 |
| Environmental Health | This service involves protecting the community's health and well being by coordinating food safety support programs, septic tank permit administration and immunisation programs. <i>Note: Rubicon Waste Water project funding in 2018/19 & 2020/21 is forecast to be partly expended in 2019/20 with balance expended in 2020/21.</i> | <i>Exp</i> | 272 | 458 | 466 |
| | | <i>Rev</i> | 359 | 172 | 378 |
| | | <i>NET</i> | (87) | 286 | 88 |
| Infrastructure Maintenance | Council has a vast network of infrastructure assets including buildings, roads, bridges, drains, and footpaths. This expenditure provides for ongoing maintenance of Council's infrastructure assets. | <i>Exp</i> | 5,800 | 5,064 | 5,139 |
| | | <i>Rev</i> | 2,468 | 2,002 | 1,855 |
| | | <i>NET</i> | 3,332 | 3,062 | 3,284 |
| Parks, Gardens & Open Space Management | This service provides planning, development and maintenance to our public open space, road reserves and parks. | <i>Exp</i> | 1,235 | 1,443 | 1,569 |
| | | <i>Rev</i> | 0 | 0 | 0 |
| | | <i>NET</i> | 1,235 | 1,443 | 1,569 |

Major Initiatives

- 1) Support recreation opportunities for our residents and visitors that encourage participation and community connections.
- 2) Improve links and make Murrindindi Shire easier to navigate and its services and destinations easier to find
- 3) Through good land use planning enhance the liveability, prosperity and the rural character of our Shire.

Other Initiatives

- 4) Strengthen the environmental sustainability of our communities, protect our natural environment and reduce resource consumption.
- 5) Recognise and embrace the history, culture and identity of our towns and communities.
- 6) Enhance community safety, resilience and liveability through improved planning, community engagement, and a fair and transparent approach to compliance.

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|--------------------|-------------------|---|--|
| Statutory planning | Decision making | Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT that were not set aside) | [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 |
| Waste collection | Waste diversion | Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill) | [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 |
| Roads | Satisfaction | Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads) | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads. |
| Animal Management | Health and safety | Animal management prosecutions. (Number of successful animal management prosecutions) | Number of successful animal management prosecutions |
| Food safety | Health and safety | Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council) | [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 |

2.3 Strategic Objective 3: OUR PROSPERITY

In partnership with the community we will promote an environment in which business and community can thrive.

Services

| Service area | Description of services provided | | 2018/19 | 2019/20 | 2020/21 |
|----------------------|---|------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Tourism | Provides support to local visitor information centres, events and regional tourism marketing. Council is also the responsible authority for overseeing the management of the leases for the Yea and Marysville Caravan Parks. <i>Note: Increased focus and resources for Tourism & Events in 2020/21.</i> | <i>Exp</i> | 587 | 552 | 805 |
| | | <i>Rev</i> | 199 | 205 | 132 |
| | | <i>NET</i> | 388 | 347 | 673 |
| Business Development | This service assists business investment and growth and facilitates access to local employment. <i>Note: 2018/19 includes carry forwards for the Business Grant Program and Doing Business Better Program. Carry forward of Council's unspent Business Grants Program and the Eildon Floating Cities Project increased the forecast expenditure in 2019/20.</i> | <i>Exp</i> | 465 | 1,365 | 221 |
| | | <i>Rev</i> | 472 | 393 | 18 |
| | | <i>NET</i> | (7) | 972 | 203 |
| Saleyards | This area covers the management and operations of the Yea Saleyards. | <i>Exp</i> | 311 | 305 | 337 |
| | | <i>Rev</i> | 537 | 456 | 449 |
| | | <i>NET</i> | (226) | (151) | (112) |

Major Initiatives

- 1) Use a fresh approach to attract new and existing business investment.
- 2) Work with our businesses, regional partners and communities to support a diverse visitor experience that promotes our natural assets, and a vibrant range of events.
- 3) Support and encourage local businesses to work together, thrive and grow, through networking, start-up assistance, mentoring, and access to skills.

Other Initiatives

- 4) Advocate for high quality opportunities for education and training to meet community and business needs.
- 5) Advocate for improved infrastructure and access to public land to realise social and economic opportunities.

2.4 Strategic Objective 4: OUR PROMISE

We will all work in collaboration with our communities to deliver the best possible outcomes in all that we do.

Services

| Service area | Description of services provided | | 2018/19 Actual \$'000 | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|------------------------------------|--|------------|-----------------------------|-------------------------------|-----------------------------|
| Councillors | This includes the cost of Council elections, Council chambers, Mayor and Councillors' expenses, Councillor development and civic events. <i>Note: Election expenses make up the bulk of the increased expenditure in 2020/21.</i> | <i>Exp</i> | 345 | 365 | 533 |
| | | <i>Rev</i> | 1 | 0 | 12 |
| | | <i>NET</i> | 344 | 365 | 521 |
| Chief Executive and Executive Team | This area includes Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas. | <i>Exp</i> | 1,061 | 1,412 | 1,418 |
| | | <i>Rev</i> | 0 | 0 | 0 |
| | | <i>NET</i> | 1,061 | 1,412 | 1,418 |
| Communications and Publications | This includes facilitation of communications, publications, regular radio spots and media releases issued as well as annual reports, strategic documents, the provision of Council's website, social media and community engagement activities. <i>Note: All advertising expenditure is now allocated to this area.</i> | <i>Exp</i> | 448 | 565 | 544 |
| | | <i>Rev</i> | 5 | 5 | 5 |
| | | <i>NET</i> | 443 | 560 | 539 |
| Financial Services | These services include the management of Council's finances, payroll, accounts payable and receivable, raising and collection of rates and charges and valuation of properties throughout the municipality. <i>Note: Revenue from Interest on Investment is reducing due to current low interest rates.</i> | <i>Exp</i> | 1,043 | 1,155 | 1,134 |
| | | <i>Rev</i> | 1,203 | 929 | 898 |
| | | <i>NET</i> | (160) | 226 | 236 |
| Corporate Services | These services include statutory and corporate support services to Council, including the coordination of business papers for meetings of Council and its committees and the coordination of Council's procurement. It is also responsible for enterprise risk management and the provision of document and information management support services to Council, including compliance with statutory obligations under Freedom of Information, Public Records, Information Privacy and Local Government Acts. | <i>Exp</i> | 823 | 1,031 | 1,108 |
| | | <i>Rev</i> | 85 | 24 | 26 |
| | | <i>NET</i> | 738 | 1,007 | 1,082 |

| Service area | Description of services provided | | 2018/19 Actual \$'000 | 2019/20 Forecast \$'000 | 2020/21 Budget \$'000 |
|-------------------------------|---|------------|-----------------------------|-------------------------------|-----------------------------|
| Human Resources | This has a focus on management of OH&S risk and organisational well being and improving performance through the continuous development, improvement and implementation of our strategies, policies, procedures and employee training opportunities in relation to human resources. <i>Note: All training expenditure is now allocated to this area.</i> | <i>Exp</i> | 360 | 369 | 502 |
| | | <i>Rev</i> | 0 | 0 | 0 |
| | | <i>NET</i> | 360 | 369 | 502 |
| Information Technology | This area provides support, and maintains communications and computing systems, facilities and infrastructure to enable staff to deliver services in a smart, productive and efficient way. | <i>Exp</i> | 630 | 639 | 657 |
| | | <i>Rev</i> | 0 | 0 | 0 |
| | | <i>NET</i> | 630 | 639 | 657 |
| Customer Services | This unit provides front counter services at Alexandra, Yea and Kinglake offices including reception, telephone, receipting of payments, connecting customers with relevant departments, customer request coordination, hall bookings, as well as the provision of a number of other civic services. | <i>Exp</i> | 861 | 880 | 918 |
| | | <i>Rev</i> | 5 | 4 | 5 |
| | | <i>NET</i> | 856 | 876 | 913 |
| Asset Planning and Management | This unit strategically manages the capital works planning and renewal requirements of all of Council's \$300m worth of public assets. | <i>Exp</i> | 1,509 | 1,263 | 1,100 |
| | | <i>Rev</i> | 1,686 | 688 | 601 |
| | | <i>NET</i> | (177) | 575 | 499 |

Major Initiatives

- 1) Represent and advocate for our community in a transparent and equitable way.
- 2) Ensure our culture, systems and technologies encourage and enable innovation in our business practices and service delivery.
- 3) Ensure the range of services we provide and the way we provide them are best aligned with community priorities and Council's resources.
- 4) Commit to developing a stronger customer-focused culture that makes us easier to deal with.

Other Initiatives

- 5) Expand our communication and two-way engagement with the community.
- 6) Maintain Council's financial sustainability through sound financial and assets management.
- 7) Support a skilled, engaged and flexible workforce that can respond to changing needs.

Service Performance Outcome Indicators

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

2.5 Reconciliation with budgeted operating result

| | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|---|---------------------------------|-----------------------|-------------------|
| Our People | 2,044 | 3,902 | 1,858 |
| Our Place | 4,763 | 12,655 | 7,892 |
| Our Prosperity | 764 | 1,363 | 599 |
| Our Promise | 6,367 | 7,914 | 1,547 |
| Total | 13,938 | 25,834 | 11,896 |
| Expenses added in: | | | |
| Depreciation (ex.plant) | 8,363 | | |
| COVID-19 relief and recovery package | 500 | | |
| Finance costs | 25 | | |
| Net (gain)/loss on disposal of property, infrastructure, plant & equip. | 600 | | |
| Deficit before funding sources | 23,426 | | |
| Funding sources added in: | | | |
| Rates & charges revenue (not including waste charges) | 18,060 | | |
| Grants commission - operating grant (ex. local roads) | 3,176 | | |
| Grants - capital | 2,135 | | |
| Total funding sources | 23,371 | | |
| Operating surplus/(deficit) for the year | (55) | | |

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projection to 2023/24 extracted from the Strategic Resource Plan.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2024

| | | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Strategic Resource Plan Projections | | |
|---|--------|---|-----------------------------|--|-------------------|-------------------|
| | NOTES | | | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 21,489 | 21,501 | 22,081 | 22,673 | 23,276 |
| Statutory fees and fines | 4.1.2 | 1,104 | 1,182 | 1,206 | 1,230 | 1,255 |
| User fees | 4.1.3 | 1,902 | 1,492 | 1,522 | 1,552 | 1,583 |
| Grants - Operating | 4.1.4 | 7,896 | 6,925 | 6,911 | 7,049 | 7,190 |
| Grants - Capital | 4.1.4 | 2,525 | 2,135 | 1,557 | 1,138 | 904 |
| Contributions - monetary | 4.1.5 | 124 | 54 | 54 | 54 | 54 |
| Contributions - non-monetary | 4.1.5 | 600 | 600 | 600 | 600 | 600 |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | | (326) | (600) | (600) | (600) | (600) |
| Other income | 4.1.6 | 1,433 | 1,378 | 1,350 | 1,323 | 1,297 |
| Total income | | 36,747 | 34,667 | 34,681 | 35,019 | 35,559 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | 15,076 | 14,180 | 14,464 | 14,753 | 15,048 |
| Materials and services | 4.1.8 | 12,436 | 11,186 | 10,910 | 11,128 | 11,201 |
| Depreciation and amortisation | 4.1.9 | 8,869 | 9,014 | 9,194 | 9,378 | 9,566 |
| Finance costs | | 37 | 25 | 14 | 6 | 1 |
| Other expenses | 4.1.10 | 320 | 317 | 323 | 329 | 336 |
| Total expenses | | 36,738 | 34,722 | 34,905 | 35,594 | 36,152 |
| Surplus/(deficit) for the year | | 9 | (55) | (224) | (575) | (593) |
| Total comprehensive result | | 9 | (55) | (224) | (575) | (593) |

Balance Sheet

For the four years ending 30 June 2024

| | | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Strategic Resource Plan Projections | | |
|---|-------|---|-----------------------------|--|-------------------|-------------------|
| | NOTES | | | 2021/22 \$'000 | 2022/23 \$'000 | 2023/24 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 34,094 | 31,332 | 29,391 | 29,685 | 30,193 |
| Trade and other receivables | | 3,353 | 3,259 | 3,292 | 3,325 | 3,358 |
| Other assets | | 407 | 405 | 405 | 405 | 405 |
| Total current assets | 4.2.1 | <u>37,854</u> | <u>34,996</u> | <u>33,088</u> | <u>33,415</u> | <u>33,956</u> |
| Non-current assets | | | | | | |
| Intangible assets | | 2,255 | 1,688 | 1,629 | 1,572 | 1,517 |
| Property, infrastructure, plant & equipment | | 353,932 | 356,919 | 358,285 | 357,094 | 355,776 |
| Trade and other receivables | | 13 | 6 | 6 | 6 | 6 |
| Total non-current assets | 4.2.1 | <u>356,200</u> | <u>358,613</u> | <u>359,920</u> | <u>358,672</u> | <u>357,299</u> |
| Total assets | | <u>394,054</u> | <u>393,609</u> | <u>393,008</u> | <u>392,087</u> | <u>391,255</u> |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 3,021 | 2,948 | 2,977 | 3,007 | 3,037 |
| Trust funds and deposits | | 1,088 | 1,026 | 1,026 | 1,026 | 1,026 |
| Provisions | | 3,200 | 3,360 | 3,394 | 3,428 | 3,462 |
| Interest-bearing liabilities | 4.2.3 | 178 | 141 | 126 | 33 | - |
| Total current liabilities | 4.2.2 | <u>7,487</u> | <u>7,475</u> | <u>7,523</u> | <u>7,494</u> | <u>7,525</u> |
| Non-current liabilities | | | | | | |
| Provisions | | 6,217 | 5,980 | 5,681 | 5,397 | 5,127 |
| Interest-bearing liabilities | 4.2.3 | 300 | 159 | 33 | - | - |
| Total non-current liabilities | 4.2.2 | <u>6,517</u> | <u>6,139</u> | <u>5,714</u> | <u>5,397</u> | <u>5,127</u> |
| Total liabilities | | <u>14,004</u> | <u>13,614</u> | <u>13,237</u> | <u>12,891</u> | <u>12,652</u> |
| Net assets | | <u>380,050</u> | <u>379,995</u> | <u>379,771</u> | <u>379,196</u> | <u>378,603</u> |
| Equity | | | | | | |
| Accumulated surplus | | 133,123 | 135,221 | 139,039 | 139,141 | 139,639 |
| Reserves | | 246,927 | 244,775 | 240,732 | 240,055 | 238,964 |
| Total equity | | <u>380,050</u> | <u>379,996</u> | <u>379,771</u> | <u>379,196</u> | <u>378,603</u> |

Statement of Changes in Equity
For the four years ending 30 June 2024

| | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|----------------|----------------------------|----------------------------|-----------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| 2020 Forecast Actual | | | | |
| Balance at beginning of the financial year | 380,041 | 133,160 | 227,542 | 19,339 |
| Surplus/(deficit) for the year | 9 | 9 | - | - |
| Transfers to other reserves | - | (2,152) | - | 2,152 |
| Transfers from other reserves | - | 2,106 | - | (2,106) |
| Balance at end of the financial year | 380,050 | 133,123 | 227,542 | 19,385 |
| 2021 Budget | | | | |
| Balance at beginning of the financial year | 380,050 | 133,123 | 227,542 | 19,385 |
| Surplus/(deficit) for the year | (55) | (55) | - | - |
| Transfers to other reserves | - | (1,794) | - | 1,794 |
| Transfers from other reserves | - | 3,946 | - | (3,946) |
| Balance at end of the financial year | 379,996 | 135,221 | 227,542 | 17,233 |
| 2022 | | | | |
| Balance at beginning of the financial year | 379,996 | 135,221 | 227,542 | 17,233 |
| Surplus/(deficit) for the year | (224) | (224) | - | - |
| Transfers to other reserves | - | (1,445) | - | 1,445 |
| Transfers from other reserves | - | 5,488 | - | (5,488) |
| Balance at end of the financial year | 379,772 | 139,040 | 227,542 | 13,190 |
| 2023 | | | | |
| Balance at beginning of the financial year | 379,772 | 139,040 | 227,542 | 13,190 |
| Surplus/(deficit) for the year | (575) | (575) | - | - |
| Transfers to other reserves | - | (1,983) | - | 1,983 |
| Transfers from other reserves | - | 2,660 | - | (2,660) |
| Balance at end of the financial year | 379,197 | 139,142 | 227,542 | 12,513 |
| 2024 | | | | |
| Balance at beginning of the financial year | 379,197 | 139,142 | 227,542 | 12,513 |
| Surplus/(deficit) for the year | (593) | (593) | - | - |
| Transfers to other reserves | - | (1,593) | - | 1,593 |
| Transfers from other reserves | - | 2,684 | - | (2,684) |
| Balance at end of the financial year | 378,604 | 139,640 | 227,542 | 11,422 |

Statement of Cash Flows

For the four years ending 30 June 2024

| | Forecast | Budget | Strategic Resource Plan Projections | | |
|---|-----------------|-----------------|-------------------------------------|----------------|----------------|
| | Actual | | | | |
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | Inflows | Inflows | Inflows | Inflows | Inflows |
| | (Outflows) | (Outflows) | (Outflows) | (Outflows) | (Outflows) |
| Cash flows from operating activities | | | | | |
| Rates and charges | 21,440 | 21,605 | 21,750 | 22,333 | 23,127 |
| Statutory fees and fines | 1,100 | 1,154 | 1,156 | 1,158 | 1,160 |
| User fees | 2,581 | 1,669 | 1,672 | 1,675 | 1,678 |
| Grants - operating | 8,904 | 6,925 | 6,752 | 6,583 | 6,418 |
| Grants - capital | 2,526 | 2,135 | 1,557 | 1,138 | 904 |
| Contributions - monetary | 124 | 54 | 54 | 54 | 54 |
| Interest received | 795 | 700 | 686 | 672 | 659 |
| Other income | 772 | 746 | 761 | 776 | 792 |
| Net GST refund / payment | 1,015 | 933 | - | - | - |
| Net Trust funds and deposits | (127) | (62) | - | - | - |
| Employee costs | (15,145) | (14,077) | (14,319) | (14,605) | (14,898) |
| Materials and services | (12,406) | (12,555) | (10,801) | (11,019) | (11,089) |
| Other payments | (352) | (349) | (329) | (336) | (343) |
| Net cash provided by/(used in) operating activities | 11,227 | 8,878 | 8,939 | 8,429 | 8,462 |
| Cash flows from investing activities | | | | | |
| Payments for property, infrastructure, plant and equipment | (14,459) | (11,682) | (11,005) | (8,293) | (8,258) |
| Proceeds from sale of property, infrastructure, plant and equipment | 733 | 247 | 281 | 290 | 338 |
| Net cash provided by/ (used in) investing activities | (13,726) | (11,435) | (10,724) | (8,003) | (7,920) |
| Cash flows from financing activities | | | | | |
| Finance costs | (39) | (27) | (15) | (6) | (1) |
| Repayment of borrowings | (188) | (178) | (141) | (126) | (33) |
| Net cash provided by/(used in) financing activities | (227) | (205) | (156) | (132) | (34) |
| Net increase/(decrease) in cash & cash equivalents | (2,726) | (2,762) | (1,941) | 294 | 508 |
| Cash and cash equivalents at the beginning of the financial year | 36,820 | 34,094 | 31,332 | 29,391 | 29,685 |
| Cash and cash equivalents at the end of the financial year | 34,094 | 31,332 | 29,391 | 29,685 | 30,193 |

Statement of Capital Works

For the four years ending 30 June 2024

| | NOTES | Forecast | Budget | Strategic Resource Plan Projections | | |
|--|-------|---------------|---------------|-------------------------------------|--------------|--------------|
| | | Actual | | | | |
| | | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | |
| Land | | 245 | - | - | - | - |
| Land improvements | | 170 | 90 | - | - | - |
| Total land | | 415 | 90 | - | - | - |
| Buildings | | 1,418 | 870 | 364 | 339 | 269 |
| Total buildings | | 1,418 | 870 | 364 | 339 | 269 |
| Total property | | 1,833 | 960 | 364 | 339 | 269 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 2,232 | 1,021 | 924 | 938 | 1,267 |
| Computers and telecommunications | | 367 | 116 | 385 | 90 | 126 |
| Library books | | 102 | 100 | 100 | 100 | 100 |
| Total plant and equipment | | 2,701 | 1,237 | 1,409 | 1,128 | 1,493 |
| Infrastructure | | | | | | |
| Roads | | 6,313 | 4,664 | 2,482 | 3,188 | 2,814 |
| Bridges | | 528 | 110 | 300 | 100 | 100 |
| Footpaths and cycleways | | 355 | 659 | 555 | 495 | 404 |
| Drainage | | 441 | 35 | 272 | 280 | 346 |
| Recreational, leisure and community facilities | | 739 | 799 | 135 | 163 | 148 |
| Waste management | | 1,166 | 3,218 | 5,488 | 2,600 | 2,684 |
| Off street car parks | | 383 | - | - | - | - |
| Total infrastructure | | 9,925 | 9,485 | 9,232 | 6,826 | 6,496 |
| Total capital works expenditure | 4.3.1 | 14,459 | 11,682 | 11,005 | 8,293 | 8,258 |
| Represented by: | | | | | | |
| New asset expenditure | | 1,267 | 4,309 | 1,675 | - | 1,600 |
| Asset renewal expenditure | | 7,787 | 5,410 | 8,254 | 5,939 | 5,562 |
| Asset expansion expenditure | | 798 | 359 | 192 | 285 | 199 |
| Asset upgrade expenditure | | 4,607 | 1,604 | 884 | 2,069 | 897 |
| Total capital works expenditure | 4.3.1 | 14,459 | 11,682 | 11,005 | 8,293 | 8,258 |
| Funding sources represented by: | | | | | | |
| Grants | | 2,929 | 2,511 | 1,557 | 1,138 | 904 |
| Contributions | | 835 | 247 | 281 | 290 | 338 |
| Council cash | | 10,695 | 8,924 | 9,167 | 6,865 | 7,016 |
| Total capital works expenditure | 4.3.1 | 14,459 | 11,682 | 11,005 | 8,293 | 8,258 |

Statement of Human Resources

For the four years ending 30 June 2024

| | Forecast | Budget | Strategic Resource Plan Projections | | |
|--------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|
| | Actual | | | | |
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 15,076 | 14,180 | 14,464 | 14,753 | 15,048 |
| Employee costs - capital | 122 | 422 | 431 | 441 | 451 |
| Total staff expenditure | 15,198 | 14,602 | 14,895 | 15,194 | 15,499 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 152.7 | 144.4 | 145.0 | 145.0 | 145.0 |
| Total staff numbers | 152.7 | 144.4 | 145.0 | 145.0 | 145.0 |

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

| Department | Budget 2020/21 \$'000 | Comprises | | | |
|---|-----------------------------|---------------------|---------------------|------------------|---------------------|
| | | Permanent | | Casual \$'000 | Temporary \$'000 |
| | | Full Time \$'000 | Part time \$'000 | | |
| Business development tourism and events | 388 | 240 | 148 | - | 160 |
| Business services | 1,482 | 635 | 847 | - | 29 |
| Community assets | 3,957 | 3,585 | 372 | - | 98 |
| Community wellbeing | 1,473 | 272 | 1,201 | 239 | 30 |
| Customer experience | 1,574 | 876 | 698 | 27 | - |
| Development services | 1,815 | 1,612 | 203 | - | 73 |
| Circular economy and environmental services | 865 | 484 | 381 | - | 115 |
| Executive team and support | 873 | 873 | - | - | - |
| Governance and risk | 982 | 786 | 196 | - | - |
| Total permanent staff expenditure | 13,409 | 9,363 | 4,046 | 266 | 505 |
| Casuals, temporary and other expenditure | 771 | | | | |
| Total employee costs - operating | 14,180 | | | | |
| Total employee costs - capital | 422 | | | | |
| Total staff expenditure | 14,602 | | | | |

A summary of the number of full time equivalent (FTE) positions in relation to the above expenditure is included below.

| Department | Budget 2020/21 FTE | Comprises | | | |
|---|--------------------------|------------------|------------------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time FTE | Part time FTE | | |
| Business development tourism and events | 3.70 | 2.00 | 1.70 | - | 2.00 |
| Business services | 14.28 | 5.00 | 9.28 | - | 0.40 |
| Community assets | 42.10 | 38.00 | 4.10 | - | 1.00 |
| Community wellbeing | 13.98 | 2.00 | 11.98 | 2.85 | 0.37 |
| Customer experience | 16.84 | 9.00 | 7.84 | 0.38 | - |
| Development services | 17.72 | 16.00 | 1.72 | - | 0.63 |
| Circular economy and environmental services | 9.23 | 5.00 | 4.23 | - | 1.00 |
| Executive team and support | 4.00 | 4.00 | 0.00 | - | - |
| Governance and risk | 8.93 | 7.00 | 1.93 | - | - |
| Total permanent staff expenditure | 130.77 | 88.00 | 42.77 | 3.23 | 5.40 |
| Casuals, temporary and other expenditure | 8.63 | | | | |
| Capitalised labour costs | 5.00 | | | | |
| Total staff | 144.40 | | | | |

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 annual budget.

In developing the Strategic Resource Plan, rates and charges are identified as Council's most important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System ("FGRS") sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. It should be noted that the waste & recycling charges are not included in the FGRS cap calculation.

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, and in response to the COVID-19 pandemic, the average general rate and the municipal charge will increase by 0%. In addition, the 25% premium differential rate paid by commercial and industrial property owners has been removed for 2020/21.

This will raise total rates and charges for 2020/21 to \$21.5M.

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

| | Forecast Actual \$'000 | Budget \$'000 | Change \$'000 | % |
|--|------------------------------|------------------|------------------|--------------|
| General rates* | 14,541 | 14,539 | - 2 | -0.02% |
| Municipal charge* | 3,290 | 3,290 | - 0 | 0.00% |
| Waste management charge | 3,357 | 3,441 | 84 | 2.49% |
| Special rates and charges | 87 | - | 87 | -100.00% |
| Supplementary rates and rate adjustments | 148 | 165 | 17 | 11.59% |
| Revenue in lieu of rates | 65 | 66 | 1 | 1.80% |
| Total rates and charges | 21,489 | 21,501 | 12 | 0.06% |

*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 | 2019/20 cents/\$CIV* | 2020/21 cents/\$CIV* | Change |
|--|-------------------------|-------------------------|---------|
| General rate for rateable residential properties | 0.3052 | 0.2967 | -2.79% |
| General rate for rateable commercial/industrial properties | 0.3815 | 0.2967 | -22.23% |
| General rate for rateable vacant land properties | 0.4579 | 0.4450 | -2.82% |
| General rate for rateable rural 1 properties | 0.2137 | 0.2077 | -2.81% |
| General rate for rateable rural 2 properties | 0.3022 | 0.2937 | -2.81% |

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

| Type or class of land | 2019/20 | 2020/21 | Change | |
|---|---------------|---------------|------------|---------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 6,622 | 6,845 | 223 | 3.37% |
| Commercial / Industrial | 890 | 716 | - 174 | -19.55% |
| Vacant Land | 644 | 655 | 11 | 1.71% |
| Rural 1 | 3,249 | 3,200 | - 49 | -1.51% |
| Rural 2 | 3,136 | 3,123 | - 13 | -0.41% |
| Total amount to be raised by general rates | 14,541 | 14,539 | - 2 | -0.01% |

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

| Type or class of land | 2019/20 | 2020/21 | Change | |
|------------------------------------|--------------|--------------|-----------|--------------|
| | Number | Number | Number | % |
| Residential | 5,662 | 5,724 | 62 | 1.10% |
| Commercial / Industrial | 443 | 435 | - 8 | -1.81% |
| Vacant Land | 712 | 718 | 6 | 0.84% |
| Rural 1 | 1,289 | 1,287 | - 2 | -0.16% |
| Rural 2 | 1,803 | 1,816 | 13 | 0.72% |
| Total number of assessments | 9,909 | 9,980 | 71 | 0.72% |

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 rateable land, and the estimated total value of land, compared with the previous financial year

| Type or class of land | 2019/20 | 2020/21 | Change | |
|----------------------------|------------------|------------------|----------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 2,169,704 | 2,307,172 | 137,468 | 6.34% |
| Commercial / Industrial | 233,362 | 241,296 | 7,934 | 3.40% |
| Vacant Land | 140,641 | 147,093 | 6,452 | 4.59% |
| Rural 1 | 1,520,572 | 1,540,446 | 19,874 | 1.31% |
| Rural 2 | 1,037,622 | 1,063,392 | 25,770 | 2.48% |
| Total value of land | 5,101,901 | 5,299,399 | 197,498 | 3.87% |

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

| Type of Charge | Per Rateable Property | Per Rateable Property | Change | |
|----------------|-----------------------|-----------------------|--------|-------|
| | 2019/20 | 2020/21 | | |
| | \$ | \$ | \$ | % |
| Municipal | 341.00 | 341.00 | - | 0.00% |

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

| Type of Charge | 2019/20 | 2020/21 | Change | |
|----------------|---------|---------|--------|-------|
| | \$'000 | \$'000 | \$'000 | % |
| Municipal | 3,290 | 3,290 | - 0 | 0.00% |

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

| Type of Charge | Per Rateable Property 2019/20 | Per Rateable Property 2020/21 | Change | |
|---------------------|-------------------------------|-------------------------------|--------------|--------------|
| | \$ | \$ | \$ | % |
| Kerbside Collection | 381.20 | 391.20 | 10.00 | 2.62% |
| Recycling | 116.50 | 119.60 | 3.10 | 2.66% |
| Total | 497.70 | 510.80 | 13.10 | 2.63% |

For the purposes of clarification of "defined properties" for garbage and recycling charges, defined properties for compulsory garbage and recycling charges are described as follows;

- all townships (residential)
- all townships and low density residential zones;
- all other residential properties within the area as defined previously by Council. (no change).

For industrial or commercial properties, 75% of the garbage charge & recycling charge will be waived upon production of satisfactory evidence to Council that an alternative commercial waste disposal arrangement is in operation.

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

| Type of Charge | 2019/20 | 2020/21 | Change | |
|---------------------|--------------|--------------|-----------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Kerbside Collection | 2,561 | 2,624 | 63 | 2.44% |
| Recycling | 796 | 817 | 21 | 2.65% |
| Total | 3,357 | 3,441 | 84 | 2.49% |

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

| | 2019/20 | 2020/21 | Change | |
|--|---------------|---------------|-----------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| General Rates | 14,541 | 14,539 | - 2 | -0.02% |
| Municipal Charge | 3,290 | 3,290 | - 0 | 0.00% |
| Kerbside Collection and Recycling | 3,357 | 3,441 | 84 | 2.49% |
| Special rates and charges | 87 | - | - 87 | -100.00% |
| Agreement in lieu of rates (Power Station) | 65 | 66 | 1 | 1.80% |
| Supplementary rates and charges | 148 | 165 | 17 | 11.59% |
| Total Rates and charges | 21,489 | 21,501 | 13 | 0.06% |

4.1.1(l) Fair Go Rates System Compliance

Murrindindi Shire Council is fully compliant with the State Government's Fair Go Rates System, as demonstrated in the following table.

| | 2019/20 | 2020/21 |
|--|-----------|-----------|
| | \$'000 | \$'000 |
| Total Rates | \$ 17,382 | \$ 17,997 |
| Number of rateable properties | 9,909 | 9,980 |
| Base Average Rates | \$ 1,754 | \$ 1,803 |
| Maximum Rate Increase (set by the State Government) | 2.50% | 2.00% |
| Capped Average Rate | \$ 1,798 | \$ 1,839 |
| Maximum General Rates and Municipal Charges Revenue | \$ 17,816 | \$ 18,357 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 17,805 | \$ 17,829 |

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

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

- The making of supplementary valuations
- 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(n) Differential rates categories

Rates to be levied

The rate and amount of rates payable in relation to land in each category are:

- A general rate of 0.002967 (0.2967 cents in the dollar of CIV) for all rateable residential properties; and
- A differential rate of 0.002967 (0.2967 cents in the dollar of CIV) for all rateable Commercial and Industrial properties (100% of general rate); and
- A differential rate of 0.002077 (0.2077 cents in the dollar of CIV) for all rateable Rural 1 properties (70% of general rate); and
- A differential rate of 0.002937 (0.2937 cents in the dollar of CIV) for all rateable Rural 2 properties (99% of general rate); and
- A differential rate of 0.004450 (0.4450 cents in the dollar of CIV) for all rateable Vacant Land properties (150% of general rate).

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 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.

Rural 1 Land

Rural 1 land is any rateable land, which is:

- Not less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Rural 2 Land

Rural 2 land is any rateable land, which is:

- greater than 4 hectares and less than 40 hectares in area; and
- shall include non-contiguous assessments within the Shire operating as a single farm enterprise.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Provision of general support services; and
- Recognition of the capital required for farming within the Shire and limited access to some services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Vacant Land

Vacant land is defined as:

- Any land which is located in Council's defined residential, commercial, rural living or industrial zones for planning purposes that is currently undeveloped.
- Undeveloped land is broadly classified as land not containing an approved, habitable structure, or land that has not been developed for the purpose of commercial or industrial use.

The objective of this differential rate is to encourage property owners to develop vacant land identified by Council as suitable for development, rather than simply acquire or hold land for the purpose of future investment without developing it. Encouraging the development of land ensures that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of the Council.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Land covered by this classification is not affected by ward boundaries.

Commercial / Industrial Land

Commercial and industrial properties are defined as:

- Any property which is used primarily for commercial and/or industrial purposes and/or,
- Any property zoned as commercial and industrial land under the planning scheme in force in the municipal district which is not deemed vacant as per above.

The objective of this differential rate is to ensure that the owners of the property having the characteristics of Commercial and Industrial Land make an equitable financial contribution to the cost of carrying out Council's functions, including those functions supporting economic development and tourism, and the renewal and maintenance of public infrastructure that is of critical importance and benefit to business owners.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

4.1.2 Statutory fees and fines

| | Forecast | Budget | Change | |
|---------------------------------------|--------------|--------------|-----------|--------------|
| | Actual | 2020/21 | \$'000 | % |
| | 2019/20 | | | |
| | \$'000 | \$'000 | | |
| Building | 362 | 382 | 20 | 5.52% |
| Community Safety | 185 | 234 | 49 | 26.49% |
| Environmental Health | 153 | 136 | -17 | -11.11% |
| Development Services | 58 | 58 | - | 0.00% |
| Planning and Subdivisions | 324 | 337 | 13 | 4.01% |
| Other | 22 | 35 | 13 | 59.09% |
| Total statutory fees and fines | 1,104 | 1,182 | 78 | 7.07% |

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning permits, subdivision fees, building permits, Health Act registrations, animal registrations and parking infringements,

4.1.3 User fees

| | Forecast | Budget | Change | |
|---|--------------|--------------|--------------|----------------|
| | Actual | 2020/21 | \$'000 | % |
| | 2019/20 | | | |
| | \$'000 | \$'000 | | |
| Halls & Community Centres | 37 | 26 | (11) | -29.73% |
| Aged Care | 334 | - | (334) | -100.00% |
| Saleyards fees | 436 | 437 | 1 | 0.23% |
| Recreation Pools & leisure centres | 91 | 15 | (76) | -83.52% |
| Waste - transfer stations & landfill fees | 981 | 994 | 13 | 1.33% |
| Other | 23 | 19 | (4) | -17.39% |
| Total user fees | 1,902 | 1,492 | (410) | -21.56% |

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include charges for use of community facilities and the provision of human services such as home help services, saleyards fees and waste management fees. In setting the budget, the key principle for determining the level of user charges has been to ensure that where possible, individual fee levels increases do not exceed the rate cap.

The significant decrease in budgeted user fees is due to Council's decision to transition out of providing Aged & Disability services and the decision to trial free entry to all four pools across Murrindindi Shire for the 2020/21 season.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget. A list of operating grants and capital grants by type and source, classified into recurrent and non-recurrent, is included below.

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change | |
|---|---|-----------------------------|----------------|-------------|
| | | | \$'000 | % |
| Grants received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 7,661 | 7,843 | 182 | 2% |
| State funded grants | 2,760 | 1,217 | (1,543) | -56% |
| Total grants received | 10,421 | 9,060 | (1,361) | -13% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Aged and disability | 480 | 55 | (425) | -89% |
| Financial assistance grants | 4,815 | 4,878 | 63 | 1% |
| Children services | 1,131 | 1,131 | - | 0% |
| Recurrent - State Government | | | | |
| Aged and disability | 189 | 20 | (169) | -89% |
| Children services | 249 | 249 | - | 0% |
| Environmental health | 13 | 12 | - 1.00 | -8% |
| Community Safety | 37 | 37 | - | 0% |
| Libraries | 154 | 155 | 1 | 1% |
| Total recurrent grants | 7,068 | 6,537 | (531) | -8% |
| Non-recurrent - Commonwealth Government | | | | |
| Children services | 10 | - | - 10.00 | -100% |
| Infrastructure services | 119 | - | - 119.00 | -100% |
| Non-recurrent - State Government | | | | |
| Children services | 36 | 55 | 19 | 53% |
| Community Development | 15 | - | (15) | -100% |
| Economic development | 374 | - | (374) | -100% |
| Emergency management | 60 | 60 | - | 0% |
| Environmental health | 5 | 230 | 225 | 4500% |
| Environmental programs | 38 | - | (38) | -100% |
| Library services | 2 | - | (2) | -100% |
| Recreational services | 17 | - | (17) | -100% |
| Transport services | 66 | - | (66) | -100% |
| Youth services | 86 | 43 | - 43 | -50% |
| Total non-recurrent grants | 828 | 388 | (440) | -53% |
| Total operating grants | 7,896 | 6,925 | (971) | -12% |

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 % | |
|--|---|-----------------------------|--------------------|-------------|
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to recovery | 1,083 | 1,156 | 73 | 7% |
| Recurrent - State Government | | | | |
| Library Book stock | 6 | 6 | - | - |
| Total recurrent grants | 1,089 | 1,162 | 73 | 7% |
| Non-recurrent - Commonwealth Government | | | | |
| Infrastructure | 23 | 623 | 600 | 2609% |
| Non-recurrent - State Government | | | | |
| Buildings | 358 | - | (358) | -100% |
| Infrastructure | 1,055 | 350 | (705) | -67% |
| Total non-recurrent grants | 1,436 | 973 | (463) | -32% |
| Total capital grants | 2,525 | 2,135 | (390) | -15% |
| Total Grants | 10,421 | 9,060 | (1,361) | -13% |

4.1.5 Contributions

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 % | |
|----------------------------|---|-----------------------------|--------------------|---------------|
| Monetary - operating | 99 | 24 | (75) | -75.76% |
| Monetary - capital | 25 | 30 | 5 | 20.00% |
| Non-monetary - Capital | 600 | 600 | 0 | 0.00% |
| Total contributions | 724 | 654 | (70) | -9.61% |

Monetary contributions are funds paid by developers that relate to public recreation, drainage and car parking in accordance with planning permits issued for property development.

Non-monetary contributions relate to gifted assets that are received from developers for public recreation, drainage and car parking in accordance with planning permits issued for property development in lieu of making a monetary payment to Council.

4.1.6 Other income

| | Forecast | Budget | Change | |
|---------------------------|--------------|--------------|-------------|---------------|
| | Actual | 2020/21 | \$'000 | % |
| | 2019/20 | 2020/21 | | |
| | \$'000 | \$'000 | | |
| Interest | 596 | 536 | - 60 | -10.07% |
| Interest on rates | 135 | 164 | 29 | 21.48% |
| Rental | 261 | 254 | - 7 | -2.68% |
| Reimbursements | 349 | 331 | - 18 | -5.16% |
| Other | 92 | 93 | 1 | 1.09% |
| Total other income | 1,433 | 1,378 | - 55 | -3.84% |

Other income relates to a range of items such as cost recovery and other miscellaneous income items. It consists primarily of interest revenue on investments and rate arrears and rent revenue that Council receives from various lease or licence agreements.

4.1.7 Employee costs

| | Forecast | Budget | Change | |
|-----------------------------|---------------|---------------|--------------|---------------|
| | Actual | 2020/21 | \$'000 | % |
| | 2019/20 | 2020/21 | | |
| | \$'000 | \$'000 | | |
| Wages and salaries | 13,528 | 12,695 | (833) | -6.15% |
| WorkCover | 249 | 270 | 21 | 8.43% |
| Superannuation | 1,299 | 1,215 | (84) | -6.47% |
| Total employee costs | 15,076 | 14,180 | (896) | -5.94% |

Employee costs include all labour related expenditure such as wages, salaries, allowances and on-costs such as leave entitlements, superannuation and WorkCover. Employee costs are estimated to decrease due to the cessation of the provision of Aged and Disability Services. This total includes positions which have been funded from specific grants.

4.1.8 Materials and services

| | Forecast | Budget | Change | |
|-------------------------------------|---------------|---------------|----------------|----------------|
| | Actual | 2020/21 | \$'000 | % |
| | 2019/20 | 2020/21 | | |
| | \$'000 | \$'000 | | |
| Consultants | 393 | 313 | - 80 | -20.36% |
| Contractors | 9,064 | 7,641 | - 1,423 | -15.70% |
| Contributions | 910 | 1,193 | 283 | 31.10% |
| Insurance | 501 | 493 | - 8 | -1.60% |
| Legal expenses | 306 | 276 | - 30 | -9.80% |
| Materials | 758 | 752 | - 6 | -0.79% |
| Utilities | 504 | 518 | 14 | 2.78% |
| Total materials and services | 12,436 | 11,186 | - 1,250 | -10.05% |

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

4.1.9 Depreciation and amortisation

| | Forecast | Budget | Change | |
|--|--------------|--------------|------------|--------------|
| | Actual | 2020/21 | | |
| | 2019/20 | 2020/21 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Property | 2,279 | 2,291 | 12 | 0.53% |
| Plant & equipment | 888 | 913 | 25 | 2.82% |
| Infrastructure | 5,077 | 5,243 | 166 | 3.27% |
| Intangible Assets | 625 | 567 | - 58 | -9.28% |
| Total depreciation and amortisation | 8,869 | 9,014 | 145 | 1.63% |

Depreciation is an accounting measure which allocates the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

4.1.10 Other expenses

| | Forecast | Budget | Change | |
|-----------------------------|------------|------------|------------|---------------|
| | Actual | 2020/21 | | |
| | 2019/20 | 2020/21 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Auditor remuneration | 87 | 87 | - | 0.00% |
| Councillor Allowances | 205 | 209 | 4 | 1.95% |
| Other | 28 | 21 | - 7 | -25.00% |
| Total other expenses | 320 | 317 | - 3 | -0.94% |

Other expenses relate to rates and charges waived for charitable and not-for-profit organisations, Councillors' allowances and remuneration for auditors and audit committee members.

4.2 Balance Sheet

4.2.1 Assets

Council's asset position is primarily driven by the value of its physical infrastructure (property, plant and equipment) and its projected cash levels. Cash and cash equivalents include cash and investments held in the bank in deposits or other highly liquid investments with short term maturities of three months or less.

4.2.2 Liabilities

Council's liabilities, exclusive of bank debt which is detailed further in section 4.2.3 below is primarily made up of entitlements owed to employees and funds held as sureties against a variety of contracts.

Council's working capital ratio remains extremely strong, as more than four times the level of Council's current liabilities are covered by its current asset position. This ensures Council's ability to meet its employee and supplier payments, as well as immediately commence on its capital works program in 2020/21, rather than waiting for the receipt of rate funds which do not commence until October each year.

4.2.3 Borrowings

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

| | 2019/20 | 2020/21 |
|---|---------|---------|
| | \$ | \$ |
| Amount borrowed as at 30 June of the prior year | 667 | 479 |
| Amount proposed to be borrowed | - | - |
| Amount projected to be redeemed | (188) | (179) |
| Amount of borrowings as at 30 June | 479 | 300 |

4.2.4 Borrowing Costs

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change | |
|------------------------------|---|-----------------------------|--------|---------|
| | | | \$'000 | % |
| Interest - borrowings | 37 | 25 | - 12 | -32.43% |
| Total borrowing costs | 37 | 25 | - 12 | -32.43% |

Council is forecasting no new borrowings. As a result, Council's total debt holdings will decrease to \$300k by 30 June 2021, with costs associated with borrowings reducing by more than 32% in the 2020/21 financial year.

4.3 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020/21 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.3.1 Summary

| | Forecast Actual 2019/20 \$'000 | Budget 2020/21 \$'000 | Change \$'000 | % |
|---------------------|---|-----------------------------|------------------|----------------|
| Property | 1,833 | 960 | (873) | -47.63% |
| Plant and equipment | 2,701 | 1,237 | (1,464) | -54.20% |
| Infrastructure | 9,925 | 9,485 | (440) | -4.43% |
| Total | 14,459 | 11,682 | (2,777) | -25.79% |

| | 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 | 960 | 555 | 133 | 205 | 67 | - | - | 960 | - |
| Plant and equipment | 1,237 | 195 | 997 | 45 | - | 6 | 247 | 984 | - |
| Infrastructure | 9,485 | 3,559 | 4,280 | 1,354 | 292 | 2,505 | - | 6,980 | - |
| Total | 11,682 | 4,309 | 5,410 | 1,604 | 359 | 2,511 | 247 | 8,924 | - |

4.3.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | |
| Land Improvements | | | | | | | | | |
| <i>Strath Creek Pioneer Reserve Tennis Court demolition - Landscaping</i> | 75 | - | 8 | - | 67 | - | - | 75 | - |
| <i>Buxton Meeting of the Waters Reserve - Access Road</i> | 15 | - | - | 15 | - | - | - | 15 | - |
| Total Land Improvements | 90 | - | 8 | 15 | 67 | - | - | 90 | - |
| Buildings | | | | | | | | | |
| <i>Alexandra Shire Hall - Sound and Lighting system</i> | 85 | 85 | - | - | - | - | - | 85 | - |
| <i>Kinglake Ranges Neighbourhood House - Playground Roofing</i> | 25 | - | 25 | - | - | - | - | 25 | - |
| <i>Public Conveniences - renewal - Buxton Recreation Reserve</i> | 60 | - | 60 | - | - | - | - | 60 | - |
| <i>Public Conveniences - Kinglake Memorial Reserve (New Building)</i> | 350 | 350 | - | - | - | - | - | 350 | - |
| <i>Public conveniences - upgrade - Kinglake Public Toilets</i> | 160 | - | - | 160 | - | - | - | 160 | - |
| <i>Fire tank replacement program</i> | 40 | - | 40 | - | - | - | - | 40 | - |
| <i>Yea Saleyards - Emergency Generator - Security Fencing & Cameras.</i> | 90 | 90 | - | - | - | - | - | 90 | - |
| <i>Yea Saleyards - Drainage, B-Double approaches & Decontamination Facility</i> | 60 | 30 | - | 30 | - | - | - | 60 | - |
| Total Buildings | 870 | 555 | 125 | 190 | - | - | - | 870 | - |
| TOTAL PROPERTY | 960 | 555 | 133 | 205 | 67 | - | - | 960 | - |

| 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 |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | |
| <i>Alexandra Operations Centre Emergency Generator</i> | 30 | 30 | - | - | - | - | - | 30 | - |
| <i>Marysville Community Centre Emergency Generator</i> | 30 | - | - | 30 | - | - | - | 30 | - |
| <i>Landfill - tag trailer & tilt bucket</i> | 80 | 65 | - | 15 | - | - | - | 80 | - |
| <i>Plant replacement</i> | 881 | - | 881 | - | - | - | 247 | 634 | - |
| Total Plant, Machinery & Equip. | 1,021 | 95 | 881 | 45 | - | - | 247 | 774 | - |
| Computers and Telecommunications | | | | | | | | | |
| <i>IT System - Renewal & Development</i> | 116 | - | 116 | - | - | - | - | 116 | - |
| Total Computers & Telecomm. | 116 | - | 116 | - | - | - | - | 116 | - |
| Library books | | | | | | | | | |
| <i>Library Bookstock</i> | 100 | 100 | - | - | - | 6 | - | 94 | - |
| Total Library Books | 100 | 100 | - | - | - | 6 | - | 94 | - |
| TOTAL PLANT AND EQUIPMENT | 1,237 | 195 | 997 | 45 | - | 6 | 247 | 984 | - |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| <i>Gravel Roads - major maintenance</i> | 400 | - | 400 | - | - | - | - | 400 | - |
| <i>Gravel Roads - Resheeting</i> | 1,280 | - | 1,280 | - | - | 1,156 | - | 124 | - |
| <i>Sealed Roads - Renewal & Major Patching</i> | 103 | - | 103 | - | - | - | - | 103 | - |
| <i>Sealed Roads - Reseals</i> | 1,095 | - | 1,095 | - | - | - | - | 1,095 | - |
| <i>Sealed Roads - Shoulder resheeting</i> | 67 | - | 67 | - | - | - | - | 67 | - |
| <i>Mt Pleasant Road - Entry realignment</i> | 170 | - | - | 170 | - | - | - | 170 | - |
| <i>Kinglake West Primary School - Service road / drop off improvement</i> | 175 | - | - | 88 | 87 | - | - | 175 | - |
| <i>Mountain Home Rd - improvement</i> | 25 | - | - | 25 | - | - | - | 25 | - |
| Total Roads | 3,315 | - | 2,945 | 283 | 87 | 1,156 | - | 2,159 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---|------------------------|-------------------------|------------|-----------|------------|----------------------------|----------|--------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Bridges | | | | | | | | | |
| <i>Bridge renewal - Yea Caravan Park</i> | 50 | - | 50 | - | - | - | - | 50 | - |
| <i>Bridge upgrade - Pincombes Bridge</i> | 60 | - | - | 60 | - | - | - | 60 | - |
| Total Bridges | 110 | - | 50 | 60 | - | - | - | 110 | - |
| Footpaths and Cycleways | | | | | | | | | |
| <i>Footpath - renewal - Kinglake</i> | 370 | - | 370 | - | - | - | - | 370 | - |
| <i>Footpath - extension - Falls Road Marysville</i> | 100 | 100 | - | - | - | - | - | 100 | - |
| <i>Footpath - extension - Williams Street & Station Street Alexandra</i> | 189 | - | - | - | 189 | - | - | 189 | - |
| Total Footpaths & Cycleways | 659 | 100 | 370 | - | 189 | - | - | 659 | - |
| Drainage | | | | | | | | | |
| <i>Drainage - renewal - pit covers</i> | 35 | - | 35 | - | - | - | - | 35 | - |
| Total Drainage | 35 | - | 35 | - | - | - | - | 35 | - |
| Recreational, Leisure & Community Facilities | | | | | | | | | |
| <i>Kinglake Memorial Reserve - disability access ramp</i> | 40 | - | 34 | - | 6 | - | - | 40 | - |
| <i>Yea Recreation Reserve Facility - replacement of Bi-fold door</i> | 40 | - | 40 | - | - | - | - | 40 | - |
| <i>Kinglake Memorial Reserve - installation of new bore</i> | 60 | - | 60 | - | - | - | - | 60 | - |
| <i>Thornton Recreation Reserve - fencing & coaches box</i> | 35 | - | 18 | 7 | 10 | - | - | 35 | - |
| <i>Playground Equipment Program - Flowerdale & Eildon</i> | 55 | - | 10 | 45 | - | - | - | 55 | - |
| <i>Swimming Pool - Shade - Yea</i> | 45 | 45 | - | - | - | - | - | 45 | - |
| <i>Swimming Pool - Renewal - Replace pool liner, repair chemical pumps, reseal toddlers pool - Marysville</i> | 479 | - | 383 | 96 | - | - | - | 479 | - |

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|--------------|------------|------------|----------------------------|------------|--------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <i>Swimming Pool - install Solar Hot Water - Eildon & Marysville Pools</i> | 45 | - | - | 45 | - | - | - | 45 | - |
| Total Recreational Facilities | 799 | 45 | 545 | 193 | 16 | - | - | 799 | - |
| Waste Management | | | | | | | | | |
| <i>Landfill - cell capping design</i> | 75 | 75 | - | - | - | - | - | 75 | - |
| <i>Landfill - projects</i> | 60 | - | 60 | - | - | - | - | 60 | - |
| <i>Landfill - closed landfill rehabilitation</i> | 1,000 | 1,000 | - | - | - | - | - | 1,000 | - |
| <i>Resource Recovery Centres - Yea</i> | 150 | 150 | - | - | - | - | - | 150 | - |
| <i>Resource Recovery Centres - Recycling Infrastructure</i> | 105 | 90 | 15 | - | - | - | - | 105 | - |
| <i>Resource Recovery Centres - improvements</i> | 77 | 11 | 58 | 8 | - | - | - | 77 | - |
| Total Waste Management | 1,467 | 1,326 | 133 | 8 | - | - | - | 1,467 | - |
| TOTAL INFRASTRUCTURE | 6,385 | 1,471 | 4,078 | 544 | 292 | 1,156 | - | 5,229 | - |
| TOTAL CAPITAL WORKS | 8,582 | 2,221 | 5,208 | 794 | 359 | 1,162 | 247 | 7,173 | - |

4.3.3 Works carried forward from the 2019/20 year

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| <i>Kinglake Streetscape</i> | 1,349 | 337 | 202 | 810 | - | 1,349 | - | - | - |
| Waste Management | - | | | | | | | | |
| <i>Landfill - Construction of Cap</i> | 1,751 | 1,751 | - | - | - | - | - | 1,751 | - |
| TOTAL INFRASTRUCTURE | 3,100 | 2,088 | 202 | 810 | - | 1,349 | - | 1,751 | - |
| TOTAL CARRIED FORWARD CAPITAL WORKS 2019/20 | 3,100 | 2,088 | 202 | 810 | - | 1,349 | - | 1,751 | - |

5. Financial performance indicators

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

| Indicator | Measure | Actual | Forecast | Budget | Strategic Resource Plan Projections | | | Trend |
|----------------------------|--|---------|----------|---------|-------------------------------------|---------|---------|-----------|
| | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | + / o / - |
| Operating position | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1.6% | -5.9% | -5.0% | -7.5% | -7.1% | -6.3% | - |
| Liquidity | | | | | | | | |
| Working Capital | Current assets / current liabilities | 590.2% | 505.6% | 468.2% | 439.8% | 445.9% | 451.2% | o |
| Unrestricted cash | Unrestricted cash / current liabilities | 439.3% | 372.3% | 339.2% | 315.2% | 324.1% | 333.1% | o |
| Obligations | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 3.2% | 2.2% | 1.4% | 0.7% | 0.1% | 0.0% | + |
| Loans and borrowings | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | 1.8% | 1.1% | 1.0% | 0.7% | 0.6% | 0.1% | + |
| Indebtedness | Non-current liabilities / own source revenue | 16.3% | 18.8% | 18.6% | 17.6% | 16.2% | 15.1% | + |
| Asset renewal | Asset renewal expenses / Asset depreciation | 43.3% | 94.5% | 64.0% | 95.7% | 67.4% | 61.8% | o |
| Stability | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 55.9% | 62.0% | 65.0% | 68.0% | 68.2% | 68.5% | o |
| Rates effort | Rate revenue / CIV of rateable properties in the municipality | 0.4% | 0.4% | 0.4% | 0.4% | 0.4% | 0.4% | o |
| Efficiency | | | | | | | | |
| Expenditure level | Total expenses/ no. of property assessments | \$3,645 | \$3,707 | \$3,479 | \$3,497 | \$3,567 | \$3,622 | o |
| Revenue level | Residential rate revenue / no. of residential property assessments | \$1,108 | \$1,170 | \$1,196 | \$1,223 | \$1,250 | \$1,278 | o |
| Workforce turnover | No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year | 13.3% | 10% | 10% | 10% | 10% | 10% | o |

Key to Forecast Trend:

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

Appendix A Fees and charges schedule

This appendix presents the fees and charges of a statutory (*highlighted rows) and non-statutory nature which will be charged in respect to various goods and services provided during the 2020-21 year. A number of fees and charges are set by other levels of government (statutory fees) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities. All other fees and charges may be reviewed and altered by Council during the year should circumstances warrant a change.

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|---|-------------------------------|---|---|
| Administration Charges | | | |
| Photocopy - A4 Black & White | Per side printed | 0.30 | 0.30 |
| Photocopy - A4 Colour | Per side printed | 1.00 | 1.00 |
| Photocopy - A3 Black & White | Per side printed | 0.60 | 0.60 |
| Photocopy - A3 Colour | Per side printed | 2.00 | 2.00 |
| Photocopy - A0 B&W Photocopies | Per copy | 8.00 | 8.00 |
| Photocopy - A1 B&W Photocopies | Per copy | 6.80 | 6.80 |
| Photocopy - A2 B&W Photocopies | Per copy | 5.50 | 5.50 |
| Photocopy Charges - Planning Photo A3 | Per side printed | 1.00 | 1.00 |
| Freedom of Information Request - Statutory (Photocopy / Incoming Faxing additional) | Per application | 29.60 | 29.60 |
| Freedom of Information - Search Charges | 1.5 fee units per hour | 1.5 fee units per hour | 1.5 fee units per hour |
| Freedom of Information requests - Supervision Charges | 1.5 fee units per hour | 1.5 fee units | 1.5 fee units |
| Freedom of Information requests - B & W Photocopy / Incoming Fax (A4) | Per copy | 0.20 | 0.20 |
| Freedom of Information - health explanation provided by a suitably qualified practitioner | Per qtr hour or part there of | 1.9 fee units to a maximum of 6 fee units | 1.9 fee units to a maximum of 6 fee units |
| Freedom of Information - provision of a health information summary | Per qtr hour or part there of | 1.9 fee units to a maximum of 6 fee units | 1.9 fee units to a maximum of 6 fee units |
| General - Rates etc. | | | |
| Land Information Certificate Receipt | Per certificate | 27.00 | 27.00 |
| Reprint of lost/misplaced Rates Notice | Per certificate | 5.00 | 5.00 |
| Streets & Open Space | | | |
| Road Closure Permit - Advertising costs | Per application | 100.00 | 101.00 |
| Development Services | | | |
| Drainage Point of Discharge information (BCA Scheduled fee) | Per information certificate | 66.50 | 67.50 |
| Works Maintenance Bonds (Refundable) | | 5% of Cost of works | 5% of Cost of works |
| Checking Engineering Plans | Per application | 0.75% of value of works | 0.75% of value of works |
| Supervision Fees of Works | Per application | 2.5% of value of works | 2.5% of value of works |
| Municipal Roads <50kph | | | |
| Major Works (A) | Per application | 348.00 | 348.00 |
| Major Works (B) | Per application | 88.90 | 88.90 |
| Minor Works (A) | Per application | 137.70 | 137.70 |
| Minor Works (B) | Per application | 88.90 | 88.90 |
| Municipal Roads >50kph | | | |
| Major Works (A) | Per application | 638.30 | 638.30 |
| Major Works (B) | Per application | 348.00 | 348.00 |
| Minor Works (A) | Per application | 137.70 | 137.70 |
| Minor Works (B) | Per application | 88.90 | 88.90 |
| (A) On Roadway, shoulder or pathway | | | |
| (B) Not on Roadway, shoulder or pathway | | | |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|--|------------------|--|--|
| Driveway crossings and service connections are generally considered as minor works | | | |
| Asset Protection permit | Per application | N/A | 250.00 |
| Building | | | |
| Domestic Building Applications: | | | |
| Dwellings additions / alterations | | | |
| Up to \$40,000 | Per permit | 505.00 | 510.00 |
| Up to \$170,000 in value (4 inspections) | Per permit | 905.00 | 915.00 |
| Over \$170,000 in value (4 inspections) | Per permit | \$cost/200 + gst | \$cost/200 + gst |
| New Dwellings | | | |
| Up to \$280,000 | Per permit | 1500.00 | 1,522.00 |
| Over \$280,000 | Per permit | \$cost/200 + gst | \$cost/200+gst |
| e.g. cost of works new dwelling \$290,000 / 200 = \$1,450 + gst + \$121.90 | | | |
| Lodgement fee | | | |
| Shed / Carport / Verandas | Per permit | 515.00 | 520.00 |
| Sheds over 50m2 | Per permit | 695.00 | 700.00 |
| Swimming Pools | Per permit | 695.00 | 700.00 |
| Re-stumping | Per permit | 345.00 | 350.00 |
| Underpinning | Per permit | 345.00 | 350.00 |
| Demolition Permits | | | |
| - Dwellings | Per permit | 360.00 | 365.00 |
| - Commercial / Industrial up to 200m2 | Per permit | 700.00 | 710.00 |
| Fences | Per permit | 280.00 | 284.00 |
| Commercial Building Applications: | | | |
| as per AIBS Guidelines 4 (\$cost / 2000 + V cost) | | | |
| e.g. cost of works \$250,000 / 2000 = \$125, V\$250,000 = \$500, \$125 + \$500 = \$625 x 4 = \$2,500 + GST + \$118.90 Lodgement fee + govt. levy | | as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost) | as per AIBS Guidelines 4(\$cost/2000+Sqrt\$cost) |
| Construction value \$100,000 | Per application | 1611.40 | 1,611.40 |
| Construction value \$250,000 | Per application | 2750.00 | 2,750.00 |
| Building Commission's Operations Levy | | | |
| Extension of Time | Per application | 214.00 | 215.00 |
| Amendment to Permit / Variation to Plan | Per application | 135.00 | 137.00 |
| Inspection of dwelling - relocation (plus deposit \$50.00) | Per application | 450.00 | 455.00 |
| Inspection Fees - expired permits - final certificate required | Per application | 215.00 | 218.00 |
| Copy of Plans- (Dwellings) | Per set | 57.00 | 57.50 |
| Copy of Plans- (Commercial/Industrial) | Per set | 87.00 | 88.00 |
| Building Permit Search Fee | Per search | 77.00 | 78.00 |
| Modification to siting requirements | Per application | 283.40 | 290.40 |
| Application to build over easement | Per application | 283.40 | 290.40 |
| Building Information Certificate | Per certificate | 46.10 | 47.20 |
| Complex Property Inquiry - Commercial/Industrial | Per inquiry | 76.50 | 77.60 |
| Building Control Lodgement Fees (Domestic & Commercial) | Per lodgement | 118.90 | 121.90 |
| Fee for Building in a flood prone area | Per lodgement | 283.40 | 290.40 |
| Swimming pool registration fee | Per lodgement | | 31.84 |
| Swimming pool construction information search | Per lodgement | | 47.24 |
| Lodgement of certificate of pool barrier compliance | Per lodgement | | 20.43 |
| Lodgement of certificate of pool barrier non compliance | Per lodgement | | 385.06 |
| Inspection of pool barrier for certificate of compliance | Per lodgement | | 350.00 |
| Health | | | |
| Septic Tank Fees domestic | Per permit | 550.00 | 558.00 |
| Septic Tank Alteration | Per permit | 306.00 | 310.00 |
| Septic Tank Fees commercial | Per permit | 550.00 | 558.00 |
| Septic Tank Permit extension | Per permit | 153.00 | 155.00 |
| Food Premises Registration (New categories) | | | |
| Category 3 | Per registration | 183.00 | 185.00 |
| Category 2 | Per registration | 325.00 | 330.00 |
| Category 1 | Per registration | 408.00 | 414.00 |
| Prescribed Accommodation Registration | | | |
| Level 1 - up to 25 beds | Per registration | 147.90 | 150.00 |
| Level 2 - 26 to 50 beds | Per registration | 204.00 | 207.00 |
| Level 3 - 51 to 74 beds | Per registration | 270.30 | 274.00 |
| Level 4 - 75 to 100 beds | Per registration | 336.60 | 341.00 |
| Level 5 - 101 to 125 beds | Per registration | 402.90 | 408.00 |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|---|---|-------------------|-----------------------|
| Hair Dressers Registration | Per registration | 178.00 | 180.00 |
| Skin Penetration Registration | Per registration | 178.00 | 180.00 |
| Caravan Parks Registration - per site | Per site registration | 14.81 | N/A |
| Business Registration Transfers - Health | Per transfer | 145.00 | 147.00 |
| Inspections - Health | Per inspection | 145.00 | 147.00 |
| Flu shots to external organisations | Per shot | 20.40 | 20.70 |
| Local Laws | | | |
| Animal Impound Fees (Pound release) | | | |
| Dog | Per head | 85.50 | 149.00 |
| Dog (Concession owner) | Per head | 45.00 | 74.00 |
| Cattle | Per head | 93.50 | 94.90 |
| Goats & Pigs | Per head | 50.00 | 50.75 |
| Horses | Per head | 93.50 | 94.90 |
| Sheep | Per head | 25.00 | 25.35 |
| Livestock Sustenance (per day) | Per head | 25.50 | 25.85 |
| All other small animals (birds, poultry/ pocket pets) | Per head | 2.20 | 2.00 |
| - Small animal sustenance (per day) | Per head | 2.00 | 2.00 |
| Livestock transport | Flat rate | 259.00 | 262.00 |
| Impounded vehicle release | | | as per costs incurred |
| Animal Registrations | | | |
| Dog Tag Replacement Fee | Per tag | 4.40 | 4.40 |
| Cat Tag Replacement Fee | Per tag | 4.40 | 4.40 |
| Dog/cat registration - not desexed | Per dog/cat | 132.00 | 134.00 |
| Dog cat registration - not desexed (Concession) | Per dog/cat | 66.00 | 67.00 |
| Dog/cat Registration - Desexed | Per dog/cat | 45.00 | 44.00 |
| Dog/cat Registration - Desexed (Concession) | Per dog/cat | 22.50 | 22.00 |
| Guide dogs, assistance dogs and state & federal service dogs - registration & re-registration | Per dog | 0.00 | 0.00 |
| Restricted breeds/Declared Animals | Per animal | 255.00 | 258.00 |
| Dog/cat discounted registration | Per dog/cat | 45.00 | 44.00 |
| Dog/cat discounted registration - concession | Per dog/cat | 22.50 | 22.00 |
| New dog/cat registration (after 1 January - pro rata) | Per dog/cat | 66.00 | 67.00 |
| New dog cat registration (after 1 January - pro rata)- Concession | Per dog/cat | 33.50 | 33.50 |
| New Dog/cat Registration (after 1 January) - pro rata- Desexed | Per dog/cat | 22.50 | 22.00 |
| New Dog/cat Registration (after 1 January) - pro rata- Desexed - Concession | Per dog/cat | 11.50 | 11.50 |
| Foster Care animal registration | | N/A | 5.00 |
| Domestic Animal Business Registration / Renewal | Per Premises | 124.00 | 125.00 |
| Fire Prevention | | | |
| Fire Prevention Slashing of Private Blocks - Administration Charges | Per infringement | 52.00 | 52.00 |
| Other | | | |
| Non-compliance fee (Community Local law 2019) | Per offence | N/A | 50.00 |
| Eildon Alliance Boat Ramp - parking fee | Daily Fee | 5.50 | 0.00 |
| Local Law Permit Application Fees | | | |
| Burn Permit application – less than 20m3 | Per container | N/A | No fee |
| Burn permit application – 20m3 and over | Per container | N/A | 50.00 |
| Permanent Shipping Container Application fee | per property | N/A | 400.00 |
| Temporary Shipping Container Permit Application Fee | Per container | 101.50 | 600.00 |
| Alfresco Dining/ Goods on footpath Application Fee | | N/A | 150.00 |
| Extra Animal Application | | N/A | 50.00 |
| Roadside grazing/ stock movement | | N/A | 50.00 |
| A Frame Sign Application Fee | Per sign for 2 years (common expiry) | 67.00 | 68.00 |
| Disabled Parking Permits | | 0.00 | 0.00 |
| Planning Charges | | | |
| Advertising fee | | | |
| Public notice in paper (to be inserted by Council) | Per notice | 170.00 | 170.00 |
| Public notice on site (when erected for applicant) | Per notice | 79.00 | 79.00 |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|--|-----------------|--------------------|------------------------------------|
| Admin. Charge | Per notice | 40.00 | 40.00 |
| Satisfaction Matters | | | |
| Satisfaction matters - As prescribed in regulation | | | |
| Assessing a Plantation Development Notice | Per assessment | 135.00 | 135.00 |
| Assessing a Timber Harvesting Plan | Per assessment | 150.00 | 150.00 |
| Subdivision Certification Fees | | | |
| Public Open Space Contributions | | 5% of land value | 5% of land value |
| Preparation of Engineering Plans By Council | Per set | 3.5 of works value | 3.5 of works value |
| Planning Fees (statutory) | | | |
| House <\$10,000 | Per application | 195.10 | 199.90 |
| House \$10,000 - \$100,000 | Per application | 614.10 | 629.40 |
| House \$100,000 - \$500,000 | Per application | 1,257.20 | 1,288.50 |
| House \$500,000 - \$1,000,000 | Per application | | 1,392.10 |
| House \$1,000,000 - \$2,000,000 | Per application | | 1,495.80 |
| Vicsmart up to \$10,000 | Per application | | 199.90 |
| Vicsmart over \$10,000 | Per application | | 429.50 |
| Vicsmart subdivision | Per application | | 199.90 |
| Building works <\$100,000 | Per application | 1,119.90 | 1,147.80 |
| Building works \$100,001 - \$1,000,000 | Per application | 1,510.00 | 1,547.60 |
| Building works \$1,000,001 - \$5,000,000 | Per application | 3,330.70 | 3,413.70 |
| Building works \$5,000,000 - \$15,000,000 | Per application | | 8,700.90 |
| subdivision 2 or more lots | Per application | 1,286.10 | 1,318.10 |
| Change in use | Per application | 1,286.10 | 1,318.10 |
| Liquor licence | Per application | 1,286.10 | 1,318.10 |
| Boundary realignment | Per application | 1,286.10 | 1,318.10 |
| Creation of easement | Per application | 1,286.10 | 1,318.10 |
| Section 173 Agreements | | | |
| Administrative fee | per agreement | 130.00 | 130.00 |
| Applicant must also pay the full cost of assessment of a Section 173 agreement by council's solicitors | | | |
| Planning Permit / Consent Fees | | | |
| Extension of time for Planning Permit & Consents - first extension | per application | 260.00 | 260.00 |
| Extension of time for Planning Permit & Consents - second or more | | 457.00 | 457.00 |
| Approval of Endorsed Plan/s | Per approval | 130.00 | 130.00 |
| Amendment of Endorsed Plan/s | Per amendment | 130.00 | 130.00 |
| Planning Permit / Consent archive search fee | Per item | 77.00 | 77.00 |
| Planning - Archive Search Fee | Per item | 77.00 | 77.00 |
| Planning Scheme Amendments | | | |
| Amendments - As prescribed in regulations | | | |
| When an independent panel report is required, the proponent must pay full panel charges for the hearing and panel report | | | |
| Administrative Fees | | | |
| Fee for providing formal advice aerial photography | | 46.00 | \$75 residential, \$125 commercial |
| Planning Enforcement | | | |
| Planning infringement notice - As prescribed in regulation | | 805.95 | 826.10 |
| Community Wellbeing | | | |
| Children's Services | | | |
| Community Bus rental per day | | | |
| - Not for Profit | Half day | 75.50 | 76.50 |
| - Not for Profit | Full day | 123.00 | 124.00 |
| Disability rate -half day hire | Full day | 37.50 | 38.00 |
| Refundable Bond | | 100.00 | 100.00 |
| Swimming Pools | | | |
| Schools and private facility bookings | | | |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|---|------------------------|-------------------|-------------------|
| Small groups/programs: Must include minimum ONE MSC paid life guard All hire agreements include facility hire fee | Per hour | n/a | 72.30 |
| Larger groups/events: Must include minimum TWO MSC paid life guards all hire agreements include facility hire fee | Per hour | n/a | 102.30 |
| Public Hire Facilities | | | |
| Public Liability Insurance - all facilities | Per hire | 35.00 | 35.00 |
| Fee for hire for funeral (excludes wakes) - all facilities | Per hire | 100.00 | 100.00 |
| Alexandra - Council Chambers | | | |
| Bond | Per rental period | 120.00 | 120.00 |
| Commercial | Per 1/2 day | 70.00 | 70.00 |
| Commercial | Per Full day | 140.00 | 140.00 |
| Bond | Per rental period | 60.00 | 60.00 |
| Non commercial | Per 1/2 day | 35.00 | 35.00 |
| Non commercial | Per Full day | 70.00 | 70.00 |
| Alexandra Town Hall Charges | | | |
| Bond | Per rental period | 235.00 | 235.00 |
| Commercial | 1/2 day | 125.00 | 125.00 |
| Commercial | Full day | 250.00 | 250.00 |
| Bond | Per rental period | 120.00 | 120.00 |
| Non commercial | 1/2 day | 60.00 | 60.00 |
| Non commercial | Full day | 120.00 | 120.00 |
| Bond - Piano hire | Per hire | 150.00 | 150.00 |
| Piano Hire Fee | Per hire | 120.00 | 120.00 |
| Kinglake Community Centre | | | |
| Bond | Per rental period | 250.00 | 250.00 |
| Stadium Hire | Hourly rate | 31.00 | 31.00 |
| Stadium Hire | Daily rate | 250.00 | 250.00 |
| Stadium Hire | Weekend rate | 420.00 | 420.00 |
| Lounge, Hall and Craft Room - Casual Hire | Hourly rate | 31.00 | 31.00 |
| Lounge, Hall and Craft Room - User Group with Agreement Hire | Hourly rate | 16.00 | 16.00 |
| Lounge, Hall and Craft Room | Daily rate | 126.00 | 126.00 |
| Lounge, Hall and Craft Room | Weekend rate | 250.00 | 250.00 |
| Foyer | Flat rate per function | 105.00 | 105.00 |
| Servery | Flat rate per function | 52.00 | 52.00 |
| Kitchen and Servery | Flat rate per function | 105.00 | 105.00 |
| Kinglake - Council meeting room & kitchen | | | |
| Bond | Per rental period | 100.00 | 100.00 |
| Commercial | Per 1/2 day | 50.00 | 50.00 |
| Commercial | Per Full day | 100.00 | 100.00 |
| Bond | Per rental period | 50.00 | 50.00 |
| Non commercial | Per 1/2 day | 25.00 | 25.00 |
| Non commercial | Per Full day | 50.00 | 50.00 |
| Thornton Hall | | | |
| Bond | Per rental period | 245.00 | 245.00 |
| Commercial (profit) casual hire | Hourly rate | 21.00 | 21.00 |
| Community group (non-profit) casual hire | Hourly rate | 16.00 | 16.00 |
| Commercial (profit) casual hire | Daily rate | 130.00 | 130.00 |
| Community group (non-profit) casual hire | Daily rate | 105.00 | 105.00 |
| Commercial (profit) casual hire | Weekend rate | 210.00 | 210.00 |
| Community group (non-profit) casual hire | Weekend rate | 155.00 | 155.00 |
| Yea - council chambers & supper room | | | |
| Chambers & kitchen | | | |
| Bond | Per rental period | 120.00 | 120.00 |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|--|---------------------------|---------------------------|---------------------------|
| Commercial | Per 1/2 day | 70.00 | 70.00 |
| Commercial | Per Full day | 140.00 | 140.00 |
| | | | |
| Bond | Per rental period | 60.00 | 60.00 |
| Non commercial | Per 1/2 day | 35.00 | 35.00 |
| Non commercial | Per Full day | 70.00 | 70.00 |
| | | | |
| Supper room & kitchen | | | |
| Bond | Per rental period | 100.00 | 100.00 |
| Commercial | Per 1/2 day | 50.00 | 50.00 |
| Commercial | Per Full day | 100.00 | 100.00 |
| | | | |
| Bond | Per rental period | 50.00 | 50.00 |
| Non commercial | Per 1/2 day | 25.00 | 25.00 |
| Non commercial | Per Full day | 50.00 | 50.00 |
| | | | |
| Yea Town Hall Hire (YTH) | | | |
| Bond | Per rental period | 235.00 | 235.00 |
| Commercial | per hour | 90.00 | 90.00 |
| Commercial | Per 1/2 day | 270.00 | 270.00 |
| Commercial | Per Full day | 540.00 | 540.00 |
| | | | |
| Bond | Per rental period | 120.00 | 120.00 |
| Non commercial | per hour | 45.00 | 45.00 |
| Non commercial | 1/2 day | 135.00 | 135.00 |
| Non commercial | Full day | 270.00 | 270.00 |
| | | | |
| Hire of sound system | | | |
| Bond | Per hire | 1000.00 | 1000.00 |
| Commercial | Per hire | 200.00 | 200.00 |
| Bond | Per hire | 500.00 | 500.00 |
| Non-commercial | Per hire | 100.00 | 100.00 |
| | | | |
| Yea Chambers (New Charging system) | | | |
| Bond | Per rental period | 120.00 | 120.00 |
| Commercial | Per 1/2 day | 60.00 | 60.00 |
| Commercial | Per Full day | 120.00 | 120.00 |
| | | | |
| Bond | Per rental period | 60.00 | 60.00 |
| Non commercial | Per 1/2 day | 30.00 | 30.00 |
| Non commercial | Per Full day | 60.00 | 60.00 |
| | | | |
| Yea Railway Station - Good Shed .. including kitchen | Per day | 100.00 | 100.00 |
| | | | |
| Library Services | | | |
| Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White | Per copy | 0.30 | 0.30 |
| Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Black & White - double sided | Per double sided copy | 0.60 | 0.60 |
| Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour | Per copy | 1.00 | 1.00 |
| Murrindindi Library - Photocopy / Incoming Fax Charges - A4 Colour - double sided | Per double sided copy | 2.00 | 2.00 |
| Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White | Per copy | 0.60 | 0.60 |
| Murrindindi Library - Photocopy / Incoming Fax - A3 Black & White - double sided | Per double sided copy | 1.20 | 1.20 |
| Murrindindi Library - Photocopy / Incoming Fax - A3 Colour | Per copy | 2.00 | 2.00 |
| Murrindindi Library - Photocopy / Incoming Fax - A3 Colour - double sided | Per double sided copy | 4.00 | 4.00 |
| Murrindindi Library - Inter Library Loan Fees (Non Academic Library) | Per item | 3.00 | 3.00 |
| Murrindindi Library - Academic Library Loan Fees | (\$10 + \$16.50) Per item | (\$3 + 16.50) Per item | (\$3 + 16.50) Per item |
| Murrindindi Library Overdue Fees (adult) | | 0.00 | 0.00 |
| Murrindindi Library Overdue Fees (junior and teen) | Per day per item | 0.00 | 0.00 |

| Fees & Charges | | 2019/20 Budget | 2020/21 Budget |
|--|-------------|----------------------------|--|
| Murrindindi Library Reimbursement Lost Item | Per Item | book cost | book cost |
| Murrindindi Library Internet Printing - A4 Black & white | Per page | 0.30 | 0.30 |
| Murrindindi Library Internet Printing - A4 colour | Per page | 1.00 | 1.00 |
| Murrindindi Library Internet Printing - A3 Black & white | Per page | 0.60 | 0.60 |
| Murrindindi Library Internet Printing - A3 Colour | Per page | 2.00 | 2.00 |
| Replacement Membership Cards | per Card | 2.50 | 2.50 |
| | | | |
| | | | |
| Saleyards | | | |
| Yea Saleyard - Agent Fees | Per head | 0.50 | 0.50 |
| Yea Saleyard - Cow & Calf Fee | Per unit | 13.00 | 14.30 |
| Yea Saleyard - Weighed Cattle Fee | Per head | new fee structure | 12.55 |
| Yea Saleyard - Non-Weighed Cattle Fee | Per head | new fee structure | 9.25 |
| Yea Saleyard - Bulls (incl. \$2 weigh fee) | Per head | 17.00 | 17.00 |
| Yea Saleyard - Scanning Fees | Per head | 2.55 | 2.55 |
| Yea Saleyard - No Tag Fee | Per head | 35.00 | 35.00 |
| Yea Saleyard - Non-reader Tag Fee | Per head | 11.00 | 11.00 |
| Yea Saleyard - Non-Sale Day Fee (Private) | Per head | 1.20 | 1.20 |
| Yea Saleyard - Non-Sale Day Fee (Agent) | Per annum | 400.00 | 400.00 |
| Yea Saleyard - Facility Hire Fee (Private) | Per Event | | By arrangement under delegation of CEO |
| Yea Saleyard - Hay Fees | Per Bale | Cost plus \$1.00 | Cost plus \$1.00 |
| Yea Saleyard - Non-Sale Day Weigh Fee | Per callout | Min \$250 /or \$5 per head | Min 3hr callout \$330 Over 3 hrs \$150 per hr |

Attachment - Waste Fees and Charges 2020-21

| Fees & Charges | | 2019-20 | 2020-21 |
|---|-------------------|----------------|-----------------|
| WASTE | | | |
| KERBSIDE COLLECTION SERVICE | | | |
| Commercial collection charges | | | |
| Commercial garbage bin hire | per item per year | 12.00 | 12.00 |
| Commercial garbage bin per lift | per item | 12.00 | 10.00 |
| Commercial recycle bin hire | per item per year | 12.00 | 12.00 |
| Commercial recycle bin per lift | per item | 7.00 | 7.00 |
| Event bin charges | | | |
| Event bin delivery | per item | 4.00 | 0.00 |
| Event bin top hire | per item | 0.00 | 0.00 |
| Garbage bin - supply and clear - 1st five bins (public event only) if recycling is included | per item | 0.00 | 0.00 |
| Recycle bin - clear and remove - 1st five bins (public event only) | per item | 0.00 | 0.00 |
| Garbage bin - supply and clear - bins in excess of 5 bins (all for private event) | per item | 17.00 | 18.00 |
| Recycle bin - clear and remove - bins in excess of 5 bins (all for private event) | per item | 17.00 | 18.00 |
| Special event - clearance only during event | per item | 14.00 | 15.00 |
| WASTE DISPOSAL | | | |
| Waste direct to landfill (over weighbridge) | | | |
| Compacted Commercial / Business (Industrial) Waste (Direct to Landfill) | per tonne | 193.00 | 196.00 |
| Construction/Demolition material (Industrial) (direct to landfill) | per tonne | 193.00 | 196.00 |
| Commercial/Business (Industrial) Waste - general | per tonne | 193.00 | 196.00 |
| Residential/Municipal General Waste (direct to landfill) | per tonne | 162.00 | 165.00 |
| Clean fill | per tonne | 55.00 | 56.00 |
| Asbestos cement sheet (direct to landfill) - wrapped - max 10m2 per day, no commercial disposal | per tonne | 193.00 | 196.00 |
| Minimum gate fee | per tonne | 58.00 | 59.00 |
| Public Weighbridge fee | per item | 21.00 | 21.00 |
| Account card replacement fee | | 32.00 | 32.00 |
| Weekend tipping fee | per load | | 150.00 |
| Resource Recovery Centre Gate Fees | | | |
| Shire Residents and Ratepayers | | | |
| Commercial/Business (Industrial) Waste | per cubic metre | 100.00 | 100.00 |
| Residential (Municipal) Waste – all kinds | per cubic metre | 40.00 | 40.00 |
| Car Tyre | each | 9.00 | 9.00 |
| Motor Cycle Tyre | each | 4.00 | 4.00 |
| 4wd / Light truck tyre | each | 12.00 | 12.00 |
| Truck Tyre | each | 20.00 | 20.00 |
| Super single truck tyre | each | 45.00 | 45.00 |
| Tractor Tyre < / > 1m diameter | each | 85.00 / 145.00 | 85.00 / 145.00 |
| Earthmover | each | 200.00 | 200.00 |
| Car / 4WD / Truck tyre on rim | each | add 6.00 | add 5 / 15 / 35 |

| Fees & Charges | | 2019-20 | 2020-21 |
|--|-----------------|---------------------------|---------------------------|
| Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day | per cubic metre | 0.00 | 0.00 |
| Greenwaste Cuttings (domestic) beyond 3m3 per ratepayer per day | per cubic metre | | 15.00 |
| Greenwaste Cuttings (commercial) | per cubic metre | 14.00 | 15.00 |
| Natural timber >25cm diameter | per metre | 2.00 | 0.00 |
| Comingled Recyclables (Commercial) | per cubic metre | 12.00 | 15.00 |
| Comingled Recyclables (Residential) | per cubic metre | 0.00 | 0.00 |
| Waste Motor Oil | per litre | 0.10c + \$1 per container | 0.10c + \$1 per container |
| Domestic Gas Bottle - small | per bottle | 6.00 | 6.00 |
| Domestic Gas Bottle - medium | per bottle | 8.00 | 8.00 |
| Domestic Gas Bottle - large /acetylene | per bottle | 13.00 | 13.00 |
| Chemical containers "DrumMuster" (triple rinsed) | Per container | 0.00 | 0.00 |
| Chemical containers - non "DrumMuster" (triple rinsed) | Per container | 8.00 | 8.00 |
| Mattress - single | per item | 25.00 | 25.00 |
| Mattress -double | per item | 25.00 | 25.00 |
| Couch | per item | 25.00 | 30.00 |
| White Goods, except fridges | per item | 10.00 | 10.00 |
| Fridges | per item | 10.00 | 10.00 |
| Car Batteries | per item | 0.00 | 0.00 |
| Scrap Steel | per m3 | 0.00 | 0.00 |
| TV's, computers, peripherals | per item/screen | 0.00 | 0.00 |
| E-waste (other) <2kg | per item | 0.00 | 0.00 |
| E-waste (other) >2kg | per item | 2.00 | 2.00 |
| Fluorescent tube | per item | 0.00 | 1.00 |
| Transfer Station & Tipping Fees | | | |
| Non - Shire Residents and Ratepayers | | | |
| Commercial/Business (Industrial) Waste - | per cubic metre | | 250.00 |
| Residential (Municipal) Waste – all kinds - from outside the shire | per cubic metre | | 100.00 |
| Car Tyre | each | | 18.00 |
| Motor Cycle Tyre | each | | 8.00 |
| 4wd / Light truck tyre | each | | 24.00 |
| Truck Tyre | each | | 40.00 |
| Super single truck tyre | each | | 90.00 |
| Tractor Tyre < / > 1m diameter | each | | 150 / 300 |
| Earthmover | each | | 400.00 |
| Car / 4WD / Truck tyre on rim | each | | add 10 / 30 / 70 |
| Greenwaste Cuttings (domestic) up to 3m3 per ratepayer per day | per cubic metre | | 30.00 |
| Comingled Recyclables (Commercial) | per cubic metre | | 30.00 |
| Comingled Recyclables (Residential) | per cubic metre | | 15.00 |

| Fees & Charges | | 2019-20 | 2020-21 |
|--|-----------------|----------------|---------------------------|
| Waste Motor Oil | per litre | | 0.10c + \$1 per container |
| Domestic Gas Bottle - small | per bottle | | 6.00 |
| Domestic Gas Bottle - medium | per bottle | | 8.00 |
| Domestic Gas Bottle - large /acetylene | per bottle | | 13.00 |
| Chemical containers "DrumMuster" (triple rinsed) | Per container | | 0.00 |
| Chemical containers - non "DrumMuster" (triple rinsed) | Per container | | 8.00 |
| Mattress - single | per item | | 50.00 |
| Mattress -double | per item | | 50.00 |
| Couch | per item | | 60.00 |
| White Goods, except fridges | per item | | 0.00 |
| Fridges | per item | | 10.00 |
| Car Batteries | per item | | 0.00 |
| Scrap Steel | per m3 | | 0.00 |
| TV's, computers, peripherals | per item/screen | | 0.00 |
| E-waste (other) <2kg | per item | | 0.00 |
| E-waste (other) >2kg | per item | | 2.00 |
| Fluorescent tube | per item | | 2.00 |