

2024-25

BUDGET REPORT



**YARRIAMBIACK SHIRE
COUNCIL**

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ACKNOWLEDGEMENT TO COUNTRY



Yarriambiack Shire Council acknowledges the traditional custodians of the land: the Wotjobaluk, Jaadwa, Jadawadjah, Wergaia and Jupagulk people.

We pay respect elders past, present and future and extend that respect to all other Aboriginal and Torres Strait Islander Australians within our region.



Yarriambiack
SHIRE COUNCIL

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MAYOR'S BUDGET MESSAGE FOR 2024-2025

As we approach the new financial year of 2024/25, it's time to take stock of our fiscal landscape and the demanding circumstances we navigate. With rate capping at 2.75% amidst a backdrop of rising CPI and inflation, we find ourselves in a tight position. Our Enterprise Agreement has settled in principle on a 3% yearly increment over the next three years, surpassing the rate cap.

The absence of a renewed commitment from the Commonwealth Government for Local Roads and Community Infrastructure Funding is a significant blow, as these funds were crucial for our roadworks and infrastructure projects. However, we are buoyed by the increase in Commonwealth Government Roads to Recovery funding, though the exact figures are yet to be disclosed.

Our cash flow is under strain as we await the Commonwealth Government Disaster Recovery Funding Arrangement payment. This has necessitated a conservative stance on our expenditure commitments. Despite these financial headwinds, we remain steadfast in our support for community assets such as Swimming Pools, Progress Associations, Recreation Reserves, Halls, and Weir Pools. The tireless efforts of our volunteers are the backbone to providing an abundance of services and recreational activities to our communities, and their contribution cannot be overstated.

To align with our Revenue and Rating Plan, we propose adjusting the differential rate from 38% to 42% less than the rate in the dollar. Our Waste and Recycling contract has seen a 25% hike this year. While we aim for full cost recovery, a sudden 22% increase would be burdensome for our community. Therefore, we recommend a more manageable 10% increase for 2024/25, accepting a temporary deficit of \$200k as we gradually move towards full cost recovery over the next three years.

Our advocacy efforts for the coming year will focus on securing funding for Roads and Associated Infrastructure, Community Recycling, and Assets. We will continue to highlight the financial challenges faced by rural communities to both State and Federal Governments, emphasizing the vast distances and low population density that add to our waste collection costs. We will continue to push for funding for the developments at ANZAC Park, Hopetoun Former School Site, Murtoa Recreation Reserve, and the construction of the new Beulah Supermarket.

The housing and childcare shortage in our region is another critical issue we will continue to advocate for change.

Despite the financial challenges, we are optimistic about funding prospects for our priority projects. I extend my gratitude to our community for their partnership and commitment to enhancing our services, and look forward to what the 24/25 year brings.



A handwritten signature in black ink, appearing to read "Kylie Zanker".

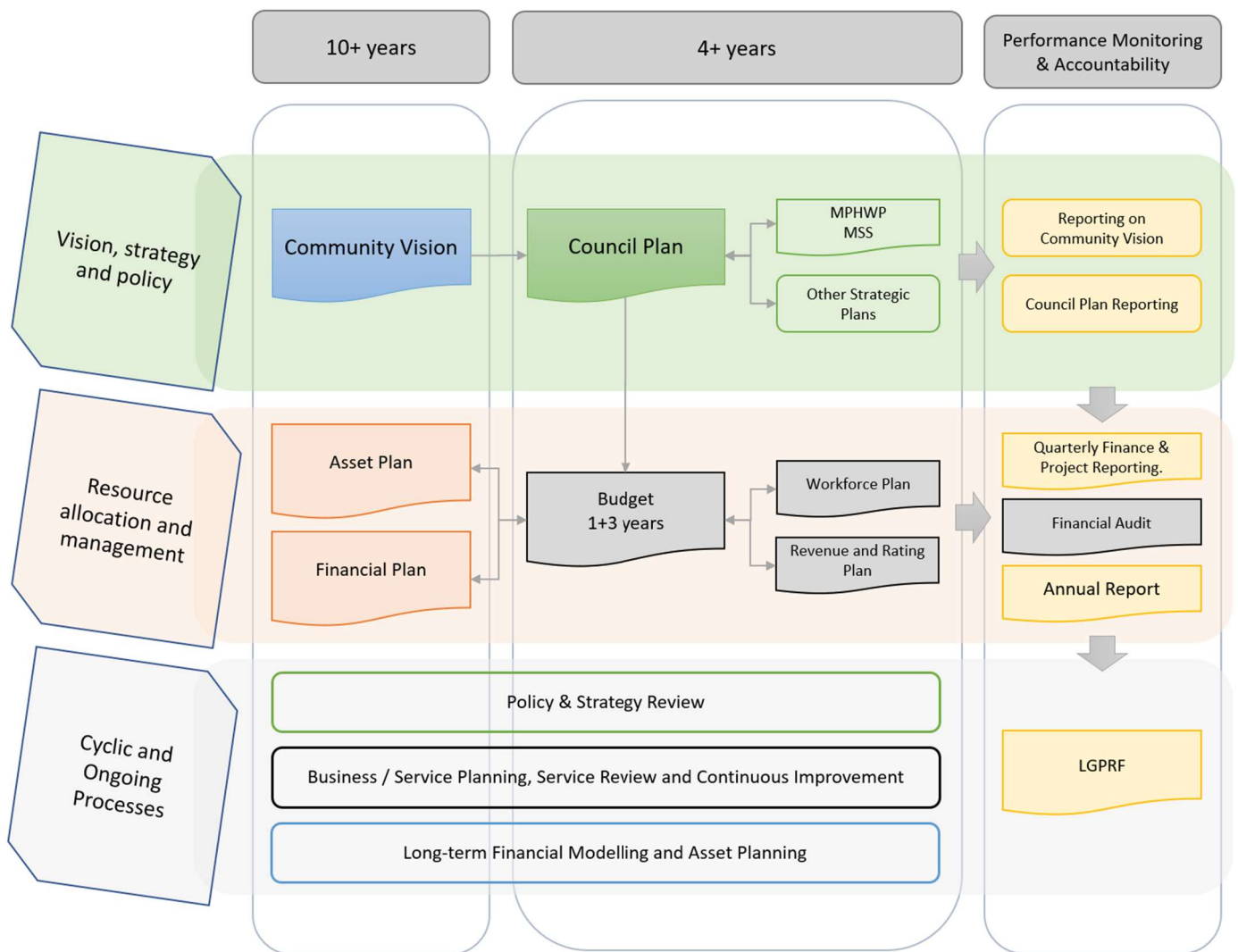
MAYOR KYLIE ZANKER

1. LINK TO THE INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK

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

1.1 LEGISLATIVE PLANNING AND ACCOUNTABILITY FRAMEWORK

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



Source: Department of Jobs, Skills, Industry and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

“A CONNECTED RURAL COMMUNITY WHO VALUES ITS LAND AND COMMUNITY WELLBEING”

1.1.2 KEY PLANNING CONSIDERATIONS

Service Level Planning

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

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

1.2 OUR PURPOSE

Our Vision

A connected rural community who values its land and community wellbeing.

Our Mission

Through strong leadership, transparency and strategic planning Councillors and Staff in partnership with the community will achieve our vision.



Yarriambiack
SHIRE COUNCIL



Annual Budget

We are responsible for passing on a Shire that meets the needs of generations beyond our own. Therefore, our work to create the Yarriambiack of the future is guided by the following values:

ICARE Values:

Integrity

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

Community Focus

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

Accountability

- We are careful, conscientious and diligent.
- Use public resources economically and efficiently.
- Investigate matters thoroughly and objectively.

Respect

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

Excellence

- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

1.3 STRATEGIC OBJECTIVES

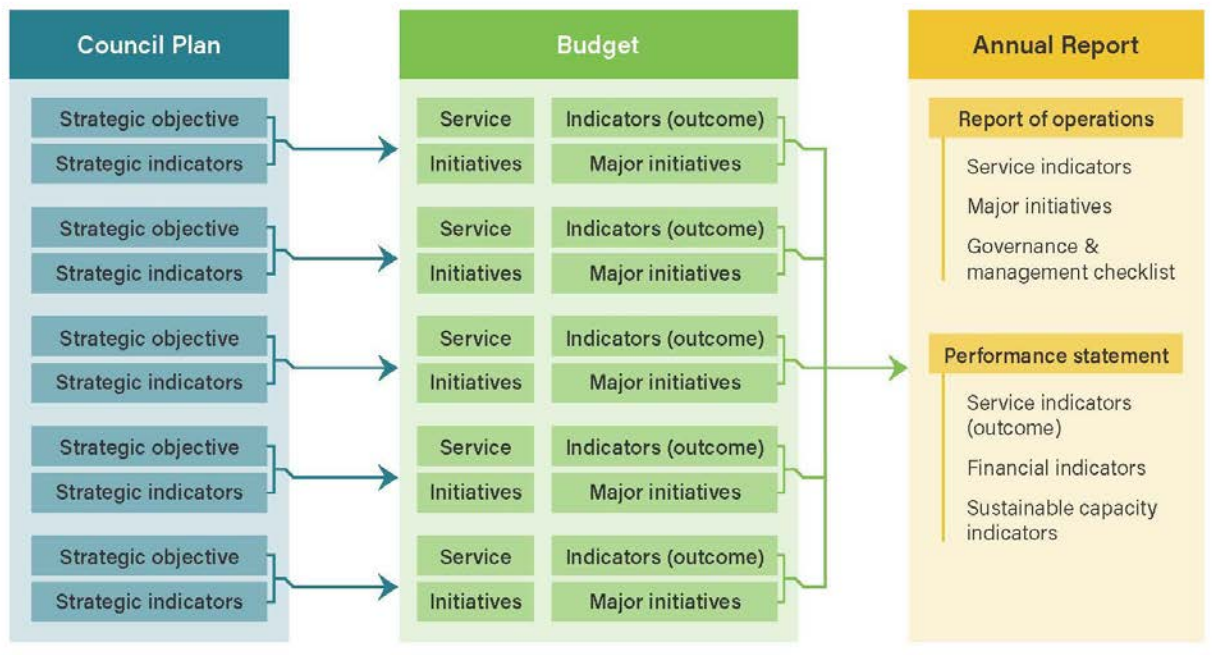
Council delivers activities and initiatives under 100 major service categories. Each contributes to the achievement of one of the 4 Strategic Objectives as set out in the Council Plan for the 2021-2025 years. The following is a list of the 4 Strategic Objectives as described in the Council Plan.

- A vibrant and diversified economy
- A healthy and inclusive community
- A robust and thriving environment
- A council who serves its community

2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 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.

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



2.1 A VIBRANT AND DIVERSIFIED ECONOMY

<i>Service Area</i>	<i>Description of services provided</i>		<i>2022/23 Actual \$'000</i>	<i>2023/24 Forecast \$'000</i>	<i>2024/25 Budget \$'000</i>
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Exp	1,867,582	2,600,177	1,789,370
		Rev	(363,388)	(804,283)	(159,564)
		NET	1,504,194	1,795,894	1,629,806
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	151,599	133,126	114,700
		Rev	(90,200)	(100,751)	(99,000)
		NET	61,399	32,375	15,700
Public Halls	This service provides contributions towards insurance for public halls.	Exp	197,845	203,464	214,135
		Rev	(101,375)	-	-
		NET	96,470	203,464	214,135
Other Heritage and Culture	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Exp	90,850	68,446	103,379
		Rev	(1,570)	(1,353)	(2,830)
		NET	89,280	67,094	100,549
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	8,148,655	8,987,674	9,966,670
		Rev	(5,952,113)	(3,476,742)	(2,635,223)
		NET	2,196,542	5,510,932	7,331,447
Tourism and Area Promotion	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Exp	1,024,761	701,886	837,047
		Rev	(570,914)	(593,350)	(237,425)
		NET	453,847	108,536	599,622
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	239,331	231,883	213,268
		Rev	(79,980)	(8,887)	-
		NET	159,351	222,996	213,268
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	2,755,361	1,913,570	1,411,698
		Rev	(262,245)	(268,300)	(250,000)
		NET	2,493,116	1,645,270	1,161,698

Service Performance Outcome Indicators

<i>Service</i>	<i>Indicator</i>	<i>2022/23 Actual</i>	<i>2023/24 Forecast</i>	<i>2024/25 Target</i>
Roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	35	37	39
Statutory planning	Percentage of planning application decisions subject to review by VCAT that were not set aside	0	0	0

INITIATIVES

SERVICE AREA	INITIATIVES	COST
Community and Economic Development	Warracknabeal Courthouse and Hopetoun Powerhouse initiatives	\$6,000
	Progress Association Annual Contributions	\$16,575
	SHARE Grants	\$60,000
	Events & Community engagement initiatives	\$15,000
	Economic Development initiatives	\$28,025
	Planning scheme amendments, structure plan reviews and associated costs	\$325,000
	Demolition of derelict buildings	\$150,000
Public Halls	Annual Contribution	\$44,126
Tourism and Area Promotion	Visitor Economy Partnership initiatives	\$6,000
	Digital brochure content updates	\$4,000

2.2 A HEALTHY AND INCLUSIVE COMMUNITY

Service Area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,898,663	2,210,217	2,398,818
		Rev	(1,904,541)	(2,172,707)	(2,211,111)
		NET	(5,878)	37,510	187,707
Aged & Disability Services	Council ceased offering CHSP services from the 1st July 2023 and regional assessment services from 1st July 2024. Council provides support and facilities for senior citizens buildings and meetings.	Exp	1,765,731	283,390	183,822
		Rev	(1,254,959)	(3,001,139)	(329,500)
		NET	510,772	(2,717,749)	(145,678)
Library Services	This service is the provision of mobile and static library services throughout the Shire.	Exp	298,949	351,714	381,356
		Rev	(133,383)	(740,283)	(131,870)
		NET	165,566	(388,569)	249,486

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Target
Maternal and Child Health	Percentage of children enrolled who participate in the MCH service.	83%	85%	88%
Maternal and Child Health	Percentage of Aboriginal children enrolled who participate in the MCH service.	75%	75%	75%
Libraries	Active library borrowers in municipality	5%	7%	10%
Food Safety	Percentage of critical and major non compliance notifications that are followed up by Council.	0%	0%	0%

INITIATIVES

SERVICE AREA	INITIATIVES	COST
Health and Education	Demolition of the old Murtoa Kindergarten	\$50,000
	Youth FReeZA events	\$17,750
Housing	Building Upgrades at Woomelang Units	\$7,000
Library Services	Engagement Van initiatives	\$13,000
	Library services venue contributions	\$11,000

2.3 A ROBUST AND THRIVING ENVIRONMENT

Service Area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs and amenities.	Exp	664,258	739,391	739,840
		Rev	(425,706)	(49,312)	(15,750)
		NET	238,552	690,079	724,090
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	366,856	318,275	446,873
		Rev	(9,301)	(15,495)	(33,500)
		NET	357,555	302,780	413,373
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	977,608	942,272	1,274,731
		Rev	-	(104)	-
		NET	977,608	942,168	1,274,731
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	319,089	318,443	363,121
		Rev	(57,445)	(66,928)	(55,998)
		NET	261,644	251,515	307,123
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	2,101,683	2,238,076	2,654,763
		Rev	(1,716,526)	(2,041,042)	(2,035,881)
		NET	385,157	197,034	618,882

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Target
Animal Management	Animal management prosecutions	100%	100%	100%
Aquatic Facilities	Utilisation of aquatic facilities	0.63%	0.50%	0.50%
Waste collection	Kerbside collection waste diverted from landfill	17%	17%	17%

INITIATIVES

SERVICE AREA	INITIATIVES	COST
Active Recreation	Annual Contributions to Recreation Reserves	\$188,542
	Demolition of Buildings	\$10,000
	Brim Bowling Club Footpath access	\$4,000
Swimming Areas and Beaches	Annual Contributions to Swimming Pools	\$263,766
	Pool Start Ups and Shut Downs	\$20,000
	Annual Contributions to Weir Pools	\$39,042
	Warracknabeal Weir Pool Cleaning	\$10,000
Law, Order and Public Safety	Pigeon Control Program	\$18,000
	Fire Prevention Notices compliance	\$10,000
Waste Management and Environment	Illegal dumping clean up	\$25,000
	Green Waste Mulching	\$100,000
	Tree Management	\$240,000
	Roadside Spraying	\$85,000
	Education Campaign	\$20,000

2.4 A COUNCIL WHO SERVES ITS COMMUNITY

Service Area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Exp	2,330,348	2,329,684	2,360,026
		Rev	(19,957)	(57,885)	(61,996)
		NET	2,310,391	2,271,799	2,298,030
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	Exp	1,537,813	1,279,631	1,054,998
		Rev	(634,731)	(184,094)	-
		NET	903,082	1,095,537	1,054,998
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Exp	610,050	660,439	571,022
		Rev	(26,197)	(7,917)	(9,504)
		NET	583,853	652,522	561,518
Engineering, Design and Asset Management	This area includes costs associated with the management of council assets including design, engineering and maintenance costs.	Exp	1,197,271	1,484,595	2,450,692
		Rev	(15,268)	(4,799)	(12,000)
		NET	1,182,003	1,479,796	2,438,692
Accounting and Finance	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	Exp	1,009,735	936,206	1,109,106
		Rev	(20,980,929)	(13,109,990)	(20,703,031)
		NET	(19,971,194)	(12,173,784)	(19,593,925)

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Target
Governance	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	58%	60%	61%

INITIATIVES

SERVICE AREA	INITIATIVES	COST
Councillors, Chief Executive and Executive Team	Councillor Training and Development (Mandatory)	\$65,000
	Council Plan Development	\$11,000
	Staff Training and Development	\$170,000
Information Services	IT Security initiatives	\$25,000
	Snap Send Solve integration	\$13,000
Director, Contracts, Design and Asset Management	Assetic Predictor and Dashboards	\$37,648
Accounting and Finance	Persual of section 181 rates arrears properties	\$80,000

SERVICE PERFORMANCE OUTCOME INDICATORS

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

2.6 PERFORMANCE STATEMENT

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2022/23 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report.

The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.7 RECONCILIATION WITH BUDGETED OPERATING RESULT

	<i>Net Cost</i> \$'000	<i>Expenditure</i> \$'000	<i>Revenue</i> \$'000
A vibrant and diversified economy	11,266,225	14,650,267	(3,384,042)
A healthy and inclusive community	291,515	2,963,996	(2,672,481)
A robust and thriving environment	5,133,680	5,479,328	(345,684)
A Council who serves its community	7,169,615	7,545,844	(376,229)
Total services and initiatives	23,861,035	30,639,435	(6,778,400)
<i>Deficit before funding sources</i>	23,861,035		
<i>Funding sources:</i>			
Victorian Grants Commission	7,178,066		
Rates & charges	15,028,647		
<i>Total funding sources</i>	22,206,713		
Operating Surplus / (Deficit) for the year	(1,654,322)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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

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

COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2028

	Note	Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Income / Revenue						
Rates and charges	4.1.1	14,817,633	15,028,647	15,479,506	15,943,892	16,422,208
Statutory fees and fines	4.1.2	198,244	205,564	211,731	218,083	224,625
User fees	4.1.3	628,936	629,717	648,609	668,067	688,109
Grants - operating	4.1.4	3,897,667	9,150,146	9,424,650	9,707,390	9,998,611
Grants - capital	4.1.4	8,261,284	3,280,114	1,236,000	1,273,080	1,311,272
Contributions - monetary	4.1.5	223,209	35,500	36,565	37,662	38,792
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		27,974	(209,471)	(215,755)	(137,768)	(141,901)
Other Income	4.1.6	692,856	484,896	499,443	514,426	529,859
Total income / revenue		28,747,804	28,605,113	27,320,749	28,224,831	29,071,576
Expenses						
Bad debts		3,000	4,000	4,000	4,000	4,000
Employee costs	4.1.7	11,835,276	13,566,716	13,973,717	14,392,929	14,824,717
Materials and services	4.1.8	8,752,720	7,319,332	6,938,912	7,147,079	7,361,492
Depreciation	4.1.9	6,020,229	6,797,595	7,264,272	7,482,200	7,706,666
Depreciation - right of use assets	4.1.11	331,462	255,096	-	-	-
Contributions and donations		593,455	612,051	630,413	649,325	668,805
Finance costs		13,783	16,116	16,599	17,097	17,610
Other expenses	4.1.12	2,159,464	1,688,529	1,739,185	1,791,360	1,845,101
Total expenses		29,709,389	30,259,435	30,567,098	31,483,991	32,428,391
Surplus/(deficit) for the year		(961,585)	(1,654,322)	(3,246,349)	(3,259,159)	(3,356,814)
Other comprehensive income						
Net asset revaluation gain /(loss)		-	1,000,000	-	-	-
Total other comprehensive income		-	1,000,000	-	-	-
Total comprehensive result		(961,585)	(654,322)	(3,246,349)	(3,259,159)	(3,356,814)

BALANCE SHEET

For the four years ending 30 June 2028

	Note	Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
ASSETS						
Cash and cash equivalents		10,816,583	7,141,282	5,778,923	4,573,734	3,359,990
Trade and other receivables		1,997,338	2,027,298	2,057,707	2,119,438	2,183,021
Other financial assets		170,000	175,100	180,353	185,764	191,336
Inventories		152,212	400,000	412,000	424,360	437,091
Total current assets	4.2.1	13,136,133	9,743,680	8,428,983	7,303,296	6,171,439
Non-current assets						
Investments in associates, joint arrangement and subsidiaries		326,014	326,014	332,534	339,185	345,969
Property, infrastructure, plant & equipment		170,176,933	172,485,896	170,434,224	168,379,151	166,236,118
Right-of-use assets	4.2.4	346,120	346,120	346,120	346,120	346,120
Total non-current assets	4.2.1	170,849,067	173,158,030	171,112,878	169,064,456	166,928,206
Total assets		183,985,200	182,901,709	179,541,861	176,367,752	173,099,645
LIABILITIES						
Current liabilities						
Trade and other payables		720,275	792,774	819,031	845,955	873,568
Trust funds and deposits		699,652	500,000	515,000	530,450	546,364
Provisions		2,123,720	2,187,432	2,253,055	2,320,646	2,390,266
Interest-bearing liabilities	4.2.3	40,829	40,829	40,829	40,829	40,829
Lease liabilities	4.2.4	339,898	-	-	-	-
Total current liabilities	4.2.2	3,924,374	3,521,035	3,627,915	3,737,880	3,851,026
Non-current liabilities						
Provisions		500,000	515,000	530,450	546,364	562,754
Interest-bearing liabilities	4.2.3	439,483	398,654	357,825	316,996	276,167
Lease liabilities	4.2.4	195,000	195,000	-	-	-
Total non-current liabilities	4.2.2	1,134,483	1,108,654	888,275	863,360	838,921
Total liabilities		5,058,857	4,629,689	4,516,190	4,601,240	4,689,947
Net assets		178,926,343	178,272,020	175,025,672	171,766,512	168,409,698
EQUITY						
Accumulated surplus		88,564,740	86,910,418	83,664,069	80,404,909	77,048,095
Reserves		90,361,603	91,361,603	91,361,603	91,361,603	91,361,603
Total equity		178,926,343	178,272,020	175,025,672	171,766,512	168,409,698

STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2028

	Note	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
2024 Forecast Actual					
Balance at beginning of the financial year		179,887,928	89,526,325	90,361,603	-
Surplus/(deficit) for the year		(961,585)	(961,585)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Balance at end of the financial year		178,926,343	88,564,740	90,361,603	-
2025 Budget					
Balance at beginning of the financial year		178,926,343	88,564,740	90,361,603	-
Surplus/(deficit) for the year		(1,654,322)	(1,654,322)	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year	4.3.2	178,272,021	86,910,418	91,361,603	-
2026					
Balance at beginning of the financial year		178,272,021	86,910,418	91,361,603	-
Surplus/(deficit) for the year		(3,246,349)	(3,246,349)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Balance at end of the financial year		175,025,672	83,664,069	91,361,603	-
2027					
Balance at beginning of the financial year		175,025,672	83,664,069	91,361,603	-
Surplus/(deficit) for the year		(3,259,159)	(3,259,159)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Balance at end of the financial year		171,766,512	80,404,909	91,361,603	-
2028					
Balance at beginning of the financial year		171,766,512	80,404,909	91,361,603	-
Surplus/(deficit) for the year		(3,356,814)	(3,356,814)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Balance at end of the financial year		168,409,698	77,048,095	91,361,603	-

STATEMENT OF CASH FLOWS

For the four years ending 30 June 2028

	Note	Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		12,820,295	14,001,349	14,921,799	15,324,453	15,739,187
Statutory fees and fines		198,244	205,564	211,731	218,083	224,625
User fees		628,936	629,717	648,609	668,067	688,109
Grants - operating		3,897,667	9,150,146	9,424,650	9,707,390	9,998,611
Grants - capital		8,261,284	3,280,114	1,236,000	1,273,080	1,311,272
Contributions - monetary		223,209	35,500	36,565	37,662	38,792
Interest received		306,627	280,400	287,410	294,595	301,960
Other receipts		386,230	204,496	212,033	219,831	227,899
Net GST refund / payment		333,785	551,476	125,440	602,665	665,743
Employee costs		(11,835,276)	(13,566,716)	(13,973,717)	(14,392,929)	(14,824,717)
Materials and services		(8,752,720)	(7,696,589)	(6,935,108)	(7,316,656)	(7,536,090)
Other payments		(2,752,919)	(2,300,580)	(2,369,597)	(2,440,685)	(2,513,906)
Net cash provided by/(used in) operating activities	4.4.1	3,715,362	4,774,877	3,825,814	4,195,555	4,321,486
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(11,014,221)	(8,643,234)	(5,346,500)	(5,480,585)	(5,618,693)
Proceeds from sale of property, infrastructure, plant and equipment		27,974	250,000	215,755	137,768	141,901
Net cash provided by/ (used in) investing activities	4.4.2	(10,986,247)	(8,393,234)	(5,130,745)	(5,342,817)	(5,476,792)
Cash flows from financing activities						
Finance costs		(13,783)	(16,116)	(16,599)	(17,097)	(17,610)
Proceeds from borrowings		500,000	-	-	-	-
Repayment of borrowings		(19,687)	(40,829)	(40,829)	(40,829)	(40,829)
Net cash provided by/(used in) financing activities	4.4.3	466,530	(56,945)	(57,428)	(57,926)	(58,439)
Net increase/(decrease) in cash & cash equivalents		(6,804,355)	(3,675,301)	(1,362,359)	(1,205,188)	(1,213,745)
Cash and cash equivalents at the beginning of the financial year		17,620,938	10,816,583	7,141,282	5,778,923	4,573,734
Cash and cash equivalents at the end of the financial year		10,816,583	7,141,282	5,778,923	4,573,734	3,359,990

STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2028

	Note	Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Property						
Land		-	-	-	-	-
Total land		-	-	-	-	-
Buildings						
Buildings		4,539,601	2,813,889	500,000	515,000	530,450
Heritage buildings		43,056	-	50,000	51,500	53,045
Total buildings		4,582,657	2,813,889	550,000	566,500	583,495
Total property		4,582,657	2,813,889	550,000	566,500	583,495
Plant and equipment						
Plant, machinery and equipment		1,501,162	745,000	250,000	250,000	250,000
Fixtures, fittings and furniture		1,377	20,000	10,000	10,300	10,609
Computers and telecommunications		130,000	245,000	50,000	51,500	53,045
Library books		27,000	27,000	27,000	27,000	27,000
Total plant and equipment		1,659,539	1,037,000	337,000	338,800	340,654
Infrastructure						
Roads		3,491,038	3,457,335	3,553,500	3,660,105	3,769,908
Bridges		-	50,000	50,000	50,000	50,000
Footpaths		377,200	182,100	200,000	200,000	200,000
Kerb and channel		390,000	214,760	200,000	200,000	200,000
Drainage		29,100	100,000	100,000	100,000	100,000
Recreational, leisure and community facilities		269,148	298,150	100,000	103,000	106,090
Waste management		40,000	200,000	206,000	212,180	218,545
Parks, open space and streetscapes		175,539	290,000	50,000	50,000	50,000
Total infrastructure		4,772,025	4,792,345	4,459,500	4,575,285	4,694,544
Total capital works expenditure	4.5.1	11,014,221	8,643,234	5,346,500	5,480,585	5,618,693
<i>Represented by:</i>						
New asset expenditure		3,821,578	3,274,389	500,000	500,000	500,000
Asset renewal expenditure		6,344,599	3,608,715	4,653,500	4,778,105	4,906,449
Asset upgrade expenditure		848,043	1,760,130	193,000	202,480	212,244
Total capital works expenditure	4.5.1	11,014,221	8,643,234	5,346,500	5,480,585	5,618,694
Funding sources represented by:						
Grants		8,261,284	4,877,194	1,236,000	1,273,080	1,311,272
Contributions		223,209	70,000	36,565	37,662	38,792
Council cash		2,529,727	3,696,040	4,073,935	4,169,843	4,268,629
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	11,014,221	8,643,234	5,346,500	5,480,585	5,618,694

STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2028

	Note	Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Staff expenditure						
Employee costs		11,835,276	13,144,705	11,477,260	11,821,578	12,176,225
		11,835,276	13,144,705	11,477,260	11,821,578	12,176,225
Staff numbers						
		FTE	FTE	FTE	FTE	FTE
Employees		123.0	123.0	120.0	120.0	120.0
Total staff numbers		123.0	123.0	120.0	120.0	120.0

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

DEPARTMENT	Budget 2024/25	Permanent Full Time	Permanent Part Time	Casual
Community Services	1,535,106	601,275	816,258	117,573
Corporate Services	824,110	733,049	91,061	-
Economic Development	409,686	409,686	-	-
Engineering	7,222,137	6,907,017	37,071	278,049
Governance	1,547,555	1,253,214	294,340	-
Recreation, Culture and Leisure	397,174	246,964	129,239	20,971
Regulatory Services	782,697	691,636	91,061	-
Waste and Environment	426,240	426,240	-	-
Total permanent staff expenditure	13,144,705	11,269,082	1,459,030	416,594
Total expenditure	13,144,705			

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

DEPARTMENT	Budget 2024/25	Permanent Full Time	Permanent Part Time	Casual
Community Services	15.6	5.0	9.4	1.2
Corporate Services	5.6	5.0	0.6	-
Economic Development	3.0	3.0	-	-
Engineering	75.0	72.0	-	3.0
Governance	10.8	8.0	2.8	-
Recreation, Culture and Leisure	3.5	2.0	1.2	0.3
Regulatory Services	5.6	5.0	0.6	-
Waste and Environment	4.0	4.0	-	-
Total staff	123.0	104.0	14.6	4.5

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2028

	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Community Services				
Permanent - Full time	601,275	619,313	637,892	657,029
Women	601,275	619,313	637,892	657,029
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	816,258	840,746	865,968	891,947
Women	816,258	840,746	865,968	891,947
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Community Services	1,417,533	1,460,059	1,503,860	1,548,976
Corporate Services				
Permanent - Full time	733,049	755,040	777,692	801,022
Women	733,049	755,040	777,692	801,022
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	91,061	93,793	96,607	99,505
Women	91,061	93,793	96,607	99,505
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Corporate Services	824,110	848,833	874,298	900,527
Economic Development				
Permanent - Full time	409,686	421,976	434,635	447,674
Women	180,324	185,734	191,306	197,045
Men	229,361	236,242	243,329	250,629
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Economic Development	409,686	421,976	434,635	447,674
Engineering				
Permanent - Full time	6,907,017	7,114,228	7,327,654	7,547,484
Women	336,632	346,731	357,133	367,847
Men	6,570,385	6,767,497	6,970,521	7,179,637
Persons of self-described gender	0	0	0	0
Permanent - Part time	37,071	38,183	39,328	40,508
Women	0	0	0	0
Men	37,071	38,183	39,328	40,508
Persons of self-described gender	0	0	0	0
Total Engineering	6,944,088	7,152,410	7,366,983	7,587,992

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2028

	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Governance				
Permanent - Full time	1,253,214	1,290,811	1,329,535	1,369,421
Women	775,338	798,599	822,557	847,233
Men	477,876	492,212	506,979	522,188
Persons of self-described gender	0	0	0	0
Permanent - Part time	294,340	303,171	312,266	321,634
Women	294,340	303,171	312,266	321,634
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Community Services	1,547,555	1,593,981	1,641,801	1,691,055
Recreation, Culture and Leisure Services				
Permanent - Full time	246,964	254,373	262,004	269,864
Women	151,768	156,321	161,011	165,841
Men	95,196	98,052	100,993	104,023
Persons of self-described gender	0	0	0	0
Permanent - Part time	129,239	133,116	137,109	141,223
Women	129,239	133,116	137,109	141,223
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Corporate Services	376,203	387,489	399,114	411,087
Regulatory Services				
Permanent - Full time	691,636	712,386	733,757	755,770
Women	0	0	0	0
Men	691,636	712,386	733,757	755,770
Persons of self-described gender	0	0	0	0
Permanent - Part time	91,061	93,793	96,607	99,505
Women	91,061	93,793	96,607	99,505
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Economic Development	782,697	806,178	830,364	855,275
Waste and Environment				
Permanent - Full time	426,240	439,028	452,198	465,764
Women	147,347	151,768	156,321	161,010
Men	278,893	287,260	295,878	304,754
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Total Engineering	426,240	439,028	452,198	465,764
Casuals, temporary and other expenditure	416,594	0	0	0
Total Staff	13,144,705	11,477,260	11,821,578	12,176,225

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Community Services				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	5.0	5.0	5.0	5.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	9.4	9.4	9.4	9.4
Women	9.4	9.4	9.4	9.4
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Services	14.4	14.4	14.4	14.4
Corporate Services				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	5.0	5.0	5.0	5.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Services	5.6	5.6	5.6	5.6
Economic Development				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	1.0	1.0	1.0	1.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Economic Development	3.0	3.0	3.0	3.0
Engineering				
Permanent - Full time	72.0	72.0	72.0	72.0
Women	3.0	3.0	3.0	3.0
Men	69.0	69.0	69.0	69.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Engineering	72.0	72.0	72.0	72.0

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Governance				
Permanent - Full time	8.0	8.0	8.0	8.0
Women	5.0	5.0	5.0	5.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	2.8	2.8	2.8	2.8
Women	2.8	2.8	2.8	2.8
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Services	10.8	10.8	10.8	10.8
Recreation, Culture and Leisure Services				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	1.2	1.2	1.2	1.2
Women	1.2	1.2	1.2	1.2
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Services	3.2	3.2	3.2	3.2
Regulatory Services				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	0.0	0.0	0.0	0.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Economic Development	5.6	5.6	5.6	5.6
Waste and Environment				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	1.0	1.0	1.0	1.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Engineering	4.0	4.0	4.0	4.0
Casuals and temporary staff	4.5	1.5	1.5	1.5
Total staff expenditure	123.0	120.0	120.0	120.0

4. Notes to the Financial Statements

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

4.1 COMPREHENSIVE INCOME STATEMENT

4.1.1 RATES AND CHARGES

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2024/25 to \$15,028,647.

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

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
General rates*	11,941,150	12,266,142	324,992	2.72%
Municipal charge*	412,996	426,624	13,628	3.30%
Service rates and charges	1,621,486	1,795,481	173,995	10.73%
Interest on rates and charges	83,442	80,400	(3,042)	(3.65%)
Revenue in lieu of rates	758,559	460,000	(298,559)	(39.36%)
Total rates and charges	14,817,633	15,028,647	211,014	1.42%

*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	2023/24 cents/\$CIV	2024/25 cents/\$CIV	Change %
General rate for rateable residential properties	0.003141	0.002997	(4.58%)
General rate for rateable commercial properties	0.003141	0.002997	(4.58%)
General rate for rateable farm properties	0.001963	0.001739	(11.41%)

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

TYPE OR CLASS OF LAND	2023/24 \$	2024/25 \$	Change \$	%
Residential	1,739,175	1,754,987	15,812	0.91%
Commercial	250,006	252,553	2,547	1.02%
Rural	9,952,957	10,258,602	305,645	3.07%
Total amount to be raised by general rates	11,942,138	12,266,142	324,004	2.71%

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

TYPE OR CLASS OF LAND	2023/24 Number	2024/25 Number	Change Number	%
Residential	3,436	3,452	16	0.47%
Commercial	453	447	(6)	(1.32%)
Rural	3,146	3,156	10	0.32%
Total number of assessments	7,035	7,055	20	0.28%

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

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

TYPE OR CLASS OF LAND	2023/24 \$	2024/25 \$	Change \$	%
Residential	553,700,900	585,581,200	31,880,300	5.76%
Commercial	79,594,500	84,268,500	4,674,000	5.87%
Rural	5,070,278,700	5,899,138,500	828,859,800	16.35%
Total value of land	5,703,574,100	6,568,988,200	865,414,100	15.17%

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

TYPE OR CLASS OF LAND	2023/24 \$	2024/25 \$	Change \$	%
Municipal	81.83	84.08	2.25	2.75%

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

TYPE OF CHARGE	2023/24 \$	2024/25 \$	Change \$	%
Municipal	412,163	426,624	14,461	3.51%

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

TYPE OF CHARGE	Per Rateable Property	Per Rateable Property	Change	
	2023/24 \$	2024/25 \$	\$	%
<i>Kerbside Collection</i>				
Residential - 80lt bin	157.98	173.78	15.80	10.00%
Residential - 120lt bin	219.32	241.25	21.93	10.00%
Residential - 240lt bin	426.87	469.56	42.69	10.00%
Other - 80lt bin	157.98	173.78	15.80	10.00%
Other - 120lt bin	219.32	241.25	21.93	10.00%
Other - 240lt bin	426.87	469.56	42.69	10.00%
<i>Recycling Collection</i>				
Residential	153.74	169.11	15.37	10.00%
Other	153.74	169.11	15.37	10.00%
<i>Glass Collection</i>				
Residential	76.87	84.56	7.69	10.00%

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	2023/24	2024/25	Change	
	\$	\$	\$	%
Kerbside Collection	902,943	1,001,040	98,097	10.86%
Recycling Collection	479,746	529,566	49,820	10.38%
Glass Collection	241,525	264,875	23,350	9.67%
Total	1,624,214	1,795,481	171,267	10.54%

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

	2023/24	2024/25	Change	
	\$	\$	\$	%
Rates and charges	11,942,138	12,266,142	324,004	2.71%
Municipal charges	412,163	426,624	14,461	3.51%
Kerbside collection	902,943	1,001,040	98,097	10.86%
Recycling collection	479,746	529,566	49,820	10.38%
Glass collection	241,525	264,875	23,350	9.67%
Payment in lieu of rates	758,559	460,000	(298,559)	(39.4%)
Total Rates and charges	14,737,074	14,948,247	211,173	1.43%

4.1.1(l) Fair Go Rates System Compliance

Yarriambiack Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS).

The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2023/24	2024/25
Total Rates	\$11,940,751	\$12,354,301
Number of rateable properties	7,037.00	7,055.00
Base Average Rate	\$1,696.85	\$1,751.14
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$1,756.24	\$1,799.30
Maximum General Rates and Municipal Charges Revenue	\$12,358,677	\$12,694,044
Budgeted General Rates and Municipal Charges Revenue	\$12,354,300	\$12,692,766
Budgeted Supplementary Rates	\$-	\$-
Budgeted Total Rates and Municipal Charges Revenue	\$12,354,300	\$12,692,766

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 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

RATES TO BE LEVIED

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

- A general rate of 0.2997% (0.002997 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.1739% (0.001739 cents in the dollar of CIV) for all rateable farming properties.

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

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

RESIDENTIAL AND COMMERCIAL LAND

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Yarriambiack Shire Council Planning Scheme.

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Yarriambiack Shire Council Planning Scheme.

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; and
- Provision of general support 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.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

FARM LAND

Farm land is any rateable land:

- that is not less than 2 hectares in area; and
- that is used primarily for grazing (including agistment, dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- that is used by a business -
 - that has a significant and substantial commercial purpose of character; and
 - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

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; and
- Provision of general support 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.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023/24 financial year.

4.1.2 STATUTORY FEES AND FINES

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Animal fees	44,424	36,000	(8,424)	(19.0%)
Building fees	62,664	75,804	13,140	21.0%
Town planning fees	78,258	83,760	5,502	7.0%
Other fees	12,899	10,000	(2,899)	(22.5%)
Total statutory fees and fines	198,244	205,564	7,320	3.7%

Most statutory fees and fines are levied in accordance with legislation and related to income collect through animal registrations, planning and building permits.

Statutory fees and fines for 2024/25 are expected to increase by \$7,320 due mainly to expected increase in building and town planning fees.

4.1.3 USER FEES

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Aged and health services	(16)	-	16	(100.0%)
Meals on wheels	(153)	-	153	(100.0%)
Leisure centre and recreation	509	6,750	6,241	1225.9%
Caravan parks	237,060	237,425	365	0.2%
Waste management	111,035	111,900	865	0.8%
Rents	75,510	57,330	(18,180)	(24.1%)
Livestock exchange	98,751	99,000	249	0.3%
Kindergartens	1,666	0	(1,666)	(100.0%)
Vic Roads	4,516	8,880	4,364	96.6%
Rates	47,486	49,800	2,314	4.9%
Other	52,572	58,632	6,060	11.5%
Total user fees	628,936	629,717	781	0.1%

User fees relate to the wide range of services Council provides across its extensive service delivery programs and includes caravan park fees, leisure centre user charges, caravan park fees, livestock exchange selling fees and waste management fees.

Council set fees based on market conditions and the costs associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees are expected to decrease by \$781 or 0.1%. The reduction is due predominately to Council to a reduction in rents as the Murtoa retirement units will now be managed by Dunmunkle Lodge.

4.1.4 GRANTS

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

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
<i>Grants were received in respect of the following:</i>				
Summary of grants				
Commonwealth funded grants	5,478,005	9,712,339	4,234,334	77.3%
State funded grants	6,680,946	2,717,921	(4,297,033)	(64.3%)
Total grants received	12,158,951	12,430,260	(79,582)	(0.7%)
(A) OPERATING GRANTS				
Recurrent - Commonwealth Government				
Financial Assistance Grants	299,652	7,178,066	6,878,414	2295.5%
General home care	91,878	-	(91,878)	(100.0%)
Recurrent - State Government				
Aged care	1,005	-	(1,005)	(100.0%)
Kindergarten	1,315,461	1,322,880	7,419	0.6%
Senior Citizens	3,000	3,000	0	100.0%
Libraries	130,000	131,870	1,870	100.0%
Maternal and child health	395,975	398,580	2,605	0.7%
Environmental Health	21,703	13,000	(8,703)	100.0%
Recreation	-	-	0	0.0%
Sustainability	85,000	85,000	0	0.0%
Youth	36,900	17,750	(19,150)	(51.9%)
Total Recurrent - State Government	2,380,574	9,150,146	6,769,572	284.4%
Non-recurrent - Commonwealth Government				
Other	102,354	-	(102,354)	(100.0%)
Non-recurrent - State Government				
Other	1,414,739	-	(1,414,739)	(100.0%)
Total non-recurrent grants	1,517,093	-	(1,517,093)	(100.0%)
Total operating grants	3,897,667	9,150,146	5,252,479	134.8%
(B) CAPITAL GRANTS				
Recurrent - Commonwealth Government				
Roads to recovery	1,300,000	1,200,000	(100,000)	(7.7%)
Roads	-	196,000	196,000	100.0%
Other	3,684,121	1,138,273	(2,545,848)	(69.1%)
Total recurrent grants	4,984,121	2,534,273	(2,449,848)	(49.2%)
Non-recurrent - State Government				
Roads	45,000	34,950	(10,050)	100.0%
Buildings	3,232,163	710,891	(2,872,163)	(88.9%)
Total non-recurrent grants	3,277,163	745,841	(2,882,213)	(87.9%)
Total capital grants	8,261,284	3,280,114	(5,332,061)	(64.5%)
Total Grants	12,158,951	12,430,260	(79,582)	(0.7%)

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services for ratepayers. Overall, the level of operating grants has increased by \$5.252 million or 134.8%.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. Overall, the level of capital grants has decreased by \$5.332 million or 64.5%.

4.1.5 CONTRIBUTIONS

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Monetary	223,209	35,500	(187,709)	(84.1%)
Total contributions	223,209	35,500	(187,709)	(84.1%)

Contributions includes monies received from community groups for projects. This had decreased by \$187,709 due to the completion of the Murtoa and Woomelang Housing Units.

4.1.6 OTHER INCOME

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Interest	223,185	201,000	(22,185)	(9.9%)
Income protection reimbursements	205,946	50,000	(155,946)	(75.7%)
Leave transfer	5,216	-	(5,216)	(100.0%)
Workcover reimbursements	51,919	16,000	(35,919)	(69.2%)
Employee contributions	44,722	61,996	17,274	38.6%
Legal costs recovered	46,884	30,000	(16,884)	(36.0%)
Recycling	43,541	43,500	(41)	(0.1%)
Other	71,446	2,000	(69,446)	(97.2%)
Total other income	692,856	404,496	(288,360)	(41.6%)

Other income includes interest on rates and investments, recycling and legal costs recovered.

4.1.7 EMPLOYEE COSTS

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Wages and oncosts	9,851,727	11,559,564	1,707,837	17.3%
WorkCover	199,953	201,673	1,720	0.9%
Superannuation	1,068,331	1,190,206	121,875	11.4%
Councillor allowances	258,613	257,523	(1,090)	(0.4%)
Conferences & training	228,589	235,000	6,411	2.8%
Fringe benefits tax	44,795	32,000	(12,795)	(28.6%)
Travel	10,288	3,000	(7,288)	(70.8%)
Uniform & PPE	76,901	83,250	6,349	8.3%
Redundancies	87,095	-	(87,095)	(100.0%)
Other	8,986	4,500	(4,486)	(49.9%)
Total employee costs	11,835,276	13,566,716	1,731,440	14.6%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, travel and conference and training

Employee costs are forecast to increase by 14.6% or \$1.731 million compared to 2023/24. This increase relates to increased number in the number of permanent staff from labour hire, projected annual enterprise agreement increases and movement between levels within wage bands. Also includes increases in workcover insurance and superannuation.

4.1.8 MATERIALS AND SERVICES

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Contractors	5,054,313	3,911,854	(1,142,459)	(22.6%)
Consultants	943,306	720,282	(223,024)	(23.6%)
Building maintenance	74,929	133,767	58,838	78.5%
Ground maintenance	15,256	13,560	(1,696)	(11.1%)
Equipment maintenance	515,071	454,596	(60,475)	(11.7%)
Information technology and equipment	534,477	459,572	(74,905)	(14.0%)
External plant hire	157,161	85,200	(71,961)	(45.8%)
Internal plant hire	(652,114)	(681,474)	(29,360)	4.5%
Fuel	808,799	999,996	191,197	23.6%
Materials	818,536	732,361	(86,175)	(10.5%)
Motor vehicles	75,170	61,200	(13,970)	(18.6%)
Telecommunications	95,968	75,996	(19,972)	(20.8%)
Utilities - Gas	8,164	9,000	836	10.2%
Utilities - Power	148,772	148,686	(86)	(0.1%)
Utilities - Water	92,726	88,740	(3,986)	(4.3%)
General maintenance	11,124	-	(11,124)	(100.0%)
Other	51,062	105,996	54,934	107.6%
Total materials and services	8,752,720	7,319,332	(1,433,388)	(16.4%)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to decrease by 16.4% or \$1.433 million compared to 2023/24.

The decrease is mainly due to the reduction in the use of contractors (\$1.142 million) due to the completion of flood restoration works in 2023/24 and the reduction of the use of consultants (\$223,024) who have completed mastplans across various services of the Council.

4.1.9 DEPRECIATION

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Property	625,106	839,722	214,616	34.3%
Plant & equipment	988,852	909,794	(79,059)	(8.0%)
Infrastructure	4,406,271	5,048,080	641,809	14.6%
Total depreciation	6,020,229	6,797,595	777,367	12.9%

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew council's assets to maintain agreed service levels. The increase of \$777,367 or 12.9% due to the effect of assets related to the capital works program having a full year effect of depreciation

4.1.10 DEPRECIATION - RIGHT OF USE ASSETS

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Right of use assets	331,462	255,096	(76,366)	(23.0%)
Total depreciation - right of use assets	331,462	255,096	(76,366)	(23.0%)

4.1.11 CONTRIBUTIONS AND DONATIONS

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Community groups	69,123	16,575	(52,548)	(76.0%)
Community halls	46,117	44,126	(1,991)	(4.3%)
Economic development	-	60,000	60,000	100.0%
Recreation reserves	183,500	188,542	5,042	2.7%
Swimming pools	258,714	263,766	5,052	2.0%
Weir pools	36,000	39,042	3,042	8.4%
Total contributions and donations	593,455	612,051	18,596	3.1%

All recreation reserves, swimming pools, community halls progress associations and weir pools have received an annual increase in funding of 2.75% for the 2024/25 financial year.

4.1.12 OTHER EXPENSES

	2023/24 Forecast Actual \$	2024/25 Budget \$	Change \$	%
Advertising	65,635	66,000	365	0.6%
Bank Fees and charges	37,308	40,975	3,667	9.8%
External auditors remuneration	37,900	40,000	2,100	5.5%
Internal auditors remuneration	48,827	32,200	(16,627)	(34.1%)
Insurances	756,068	776,374	20,306	2.7%
Legal costs	309,136	230,000	(79,136)	(25.6%)
Meeting expenses	28,098	23,300	(4,798)	(17.1%)
Operating lease rentals	402,198	41,577	(360,621)	(89.7%)
Motor vehicle registrations	125,704	140,000	14,296	11.4%
Postage and freight	16,486	16,200	(286)	(1.7%)
Printing and stationery	31,262	33,904	2,642	8.5%
Subscriptions	244,748	210,200	(34,548)	(14.1%)
Other	56,094	37,800	(18,294)	(32.6%)
Total other expenses	2,159,464	1,688,530	(470,934)	(21.8%)

Other expenses relates to a range of unclassified items including audit fees, insurances, auditor remuneration, subscriptions and other miscellaneous items.

4.2 BALANCE SHEET

4.2.1 ASSETS

Current assets (\$3.392 million decrease) and Non Current assets (\$2.258 million increase)

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

These balances are projected to decrease by \$3.392million during the year, this is dependent on when capital works are completed.

Trade and other receivables are monies owed to council by ratepayers and others. The balance is expected to increase by \$29,960 over the budget period as no large accounts are expected to be raised for grants in 2024/25.

4.2.2 LIABILITIES

Current liabilities (\$454,230 decrease) and Non Current liabilities (\$480,059 decrease)

Trade and other payables are those to whom Council owes money as at 30 June.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites.

4.2.3 BORROWINGS

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

	Forecast	Budget	Projections		
	Actual 2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$
Amount borrowed as at 30 June of the prior year	-	480,312	439,483	396,635	351,668
Amount proposed to be borrowed	500,000	-	-	-	-
Amount projected to be redeemed	(19,688)	(40,829)	(42,848)	(44,967)	(47,190)
Amount of borrowings as at 30 June	480,312	439,483	396,635	351,668	304,478

4.2.4 LEASES BY CATEGORY

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

	Forecast Actual 2023/24 \$	Budget 2024/25 \$
Right-of-use assets		
Plant and equipment	1,389,256	1,145,546
Total right-of-use assets	1,389,256	1,145,546
Lease liabilities		
Current lease Liabilities		
Plant and equipment	339,898	-
Total current lease liabilities	339,898	-
Non-current lease liabilities		
Plant and equipment	195,000	195,000
Total non-current lease liabilities	195,000	195,000
Total lease liabilities	534,898	195,000

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

4.3 STATEMENT OF CHANGES IN EQUITY

4.3.1 RESERVES

Reserves contain both a specific cash backed reserve and asset revaluation reserves. The cash backed reserve is a small infrastructure fund for aerodromes. No variation is expected in 2024/25.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are required to be considered annually and formally revalued if there is a material change.

4.3.2 EQUITY

Equity is the accumulated surplus in the value of all net assets less specific reserve allocation and revaluations that have been built up over the financial year.

4.4 STATEMENT OF CASH FLOWS

4.4.1 NET CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works or repayment of debt.

The 2024/25 budget for net cash provided by operating activities is \$1.059 million more than the forecast in 2023/24.

The net cash flows from operating activities does not equal the operating result for the year, as the expected revenues and expenses of the council include non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 NET CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.

The decrease in payments for investing activities represents the planned decrease in capital works expenditure disclosed in Section 3 of the Budget.

4.4.3 NET CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES

Financing activities refers to cash generated or used in the financing of Council's functions and include borrowings from financial institutions and advancing or repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

4.5 CAPITAL WORKS PROGRAM

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 SUMMARY

	2023/24 Forecast Actual	2024/25 Budget	Change	%
	\$	\$	\$	
Property	4,582,657	2,813,889	(1,768,768)	(38.6%)
Plant & equipment	1,659,539	1,037,000	(622,539)	(37.5%)
Infrastructure	4,772,025	4,792,345	20,320	0.4%
Total	11,014,221	8,643,234	(2,370,987)	(21.5%)

ASSET EXPENDITURE TYPES

	Project Cost	SUMMARY OF FUNDING SOURCES						
		New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
Property	2,813,889	2,385,889	13,000	415,000	1,815,889	70,000	928,000	-
Plant & equipment	1,037,000	792,000	180,000	65,000	7,000	-	1,030,000	-
Infrastructure	4,792,345	96,500	3,415,715	1,280,130	3,054,305	-	1,738,040	-
Total	8,643,234	3,274,389	3,608,715	1,760,130	4,877,194	70,000	3,696,040	-

4.5.2 CURRENT BUDGET

Capital Works Area	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY								
Buildings								
Warracknabeal Childrens Centre - Landscaping	200,000	200,000	-	-	200,000	-	-	-
Warracknabeal Childrens Centre - Drainage / Car park	150,891	150,891	-	-	150,891	-	-	-
Rupanyup Kindergarten - Landscaping	180,000	180,000	-	-	110,000	70,000	-	-
Warracknabeal Unit - New building	451,666	451,666	-	-	451,666	-	-	-
Rupanyup Unit - New building	451,666	451,666	-	-	451,666	-	-	-
Hopetoun Unit - New building	451,666	451,666	-	-	451,666	-	-	-
Warracknabeal Public Amenities (Scott St) - Redevelopment	200,000	-	-	200,000	-	-	200,000	-
Warracknabeal Public Amenities (Lions Park) - Redevelopment	120,000	120,000	-	-	-	-	120,000	-
Warracknabeal Depot - Toilet block	70,000	70,000	-	-	-	-	70,000	-
Murtoa Depot - Toilet block	70,000	70,000	-	-	-	-	70,000	-
Warracknabeal Depot - Staff room	100,000	-	-	100,000	-	-	100,000	-
Warracknabeal Senior Citizens Clubrooms - Renewal of building	13,000	-	13,000	-	-	-	13,000	-
Depot Shed - Murtoa & Hopetoun	240,000	240,000	-	-	-	-	240,000	-
Depot Fence - Murtoa	45,000	-	-	45,000	-	-	45,000	-
Various Building projects	70,000	-	-	70,000	-	-	70,000	-
TOTAL PROPERTY	2,813,889	2,385,889	13,000	415,000	1,815,889	70,000	928,000	-

Capital Works Area	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Small Plant (>\$1500)	25,000	25,000	-	-	-	-	25,000	-
Works Plant - Motor Vehicles	250,000	250,000	-	-	-	-	250,000	-
DAF Truck	470,000	470,000	-	-	-	-	470,000	-
Furniture, Fixtures and Fittings								
Warracknabeal Childrens Centre - Fit out for 3 year old Kinder room	20,000	20,000	-	-	-	-	20,000	-
Computers and Telecommunications								
ICT Hardware	65,000	-	-	65,000	-	-	65,000	-
Aerial imagery	40,000	-	40,000	-	-	-	40,000	-
Road imagery	140,000	-	140,000	-	-	-	140,000	-
Library books								
Library Books Program 2023-24	27,000	27,000	-	-	7,000	-	20,000	-
TOTAL PLANT AND EQUIPMENT	1,037,000	792,000	180,000	65,000	7,000	-	1,030,000	-

ASSET EXPENDITURE TYPES		SUMMARY OF FUNDING SOURCES							
		Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE									
ROADS									
Southern									
McGrath Road	32,500	-	32,500	-	-	-	32,500	-	-
GreenHills Road	30,000	-	30,000	-	-	-	30,000	-	-
Millers Road	90,000	-	90,000	-	-	-	90,000	-	-
Morgans Road	80,000	-	80,000	-	-	-	80,000	-	-
P Hotker Road	37,500	-	37,500	-	-	-	37,500	-	-
Burrum-Lawler Road	130,000	-	130,000	-	-	-	130,000	-	-
3LK Road	125,000	-	125,000	-	-	-	125,000	-	-
Central									
Wardles Road West (2nd segment)	110,000	-	110,000	-	-	110,000	-	-	-
Cannum 5 Chain Road	82,500	-	82,500	-	-	82,500	-	-	-
Donald Boolite Road	55,000	-	55,000	-	-	55,000	-	-	-
Walders Road	96,800	-	96,800	-	-	96,800	-	-	-
Mount Pleasant Road	90,200	-	90,200	-	-	90,200	-	-	-
Areegra Exchange Road	80,000	-	80,000	-	-	80,000	-	-	-
Batchica West Road	63,000	-	63,000	-	-	-	63,000	-	-
Northern									
Quicks Road	31,360	-	31,360	-	-	31,360	-	-	-
Phelans Road	43,575	-	43,575	-	-	43,575	-	-	-
Yaapeet South Road	35,000	-	35,000	-	-	35,000	-	-	-
Turrieff West Road	27,300	-	27,300	-	-	27,300	-	-	-
Hopetoun West Road	35,000	-	35,000	-	-	35,000	-	-	-
Hollands Road	84,000	-	84,000	-	-	84,000	-	-	-
Maroskis Road	73,500	-	73,500	-	-	-	73,500	-	-
	1,432,235		1,432,235			770,735		661,500	

Capital Works Area	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
Rehabilitation - Urban								
Degenhardt Street, Murtoa	200,600	-	200,600	-	200,600	-	-	-
	200,600	-	200,600	-	200,600	-	-	-
Rehabilitation - Rural								
Hopetoun Yaapeet Road	366,000	-	366,000	-	366,000	-	-	-
Banyena Pimpinio Road	510,000	-	510,000	-	510,000	-	-	-
	876,000	-	876,000	-	876,000	-	-	-
Reseals - Urban								
Thomas Road	105,000	-	105,000	-	105,000	-	-	-
Duncan Street, Murtoa	12,960	-	12,960	-	12,960	-	-	-
Strachan Street, Hopetoun	9,020	-	9,020	-	-	-	9,020	-
	126,980	-	126,980	-	117,960	-	9,020	-
Reseals - Rural								
Brim East School Road	32,560	-	-	32,560	-	-	32,560	-
Aubrey Road	14,060	-	-	14,060	-	-	14,060	-
Sheep Hills Minyip Road	21,840	-	-	21,840	-	-	21,840	-
Rupanyup Road	78,810	-	-	78,810	-	-	78,810	-
	147,270	-	-	147,270	-	-	147,270	-

Capital Works Area	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
Shoulder Resheets								
Aubrey Road	69,500	-	69,500	-	69,500	-	-	-
Rosebery Rainbow Road	95,500	-	95,500	-	95,500	-	-	-
Rosebery East Road	100,000	-	100,000	-	100,000	-	-	-
Antwerp Road	43,000	-	43,000	-	43,000	-	-	-
Glenorchy Road	70,500	-	70,500	-	70,500	-	-	-
Brim West Road	46,500	-	46,500	-	46,500	-	-	-
Blue Ribbon Road	75,750	-	75,750	-	75,750	-	-	-
Blue Ribbon Road	73,500	-	73,500	-	73,500	-	-	-
	574,250		574,250		574,250			
Hotmix								
Hotmix - various	100,000	-	-	100,000	-	-	100,000	-
	100,000			100,000			100,000	
Footpaths								
McDonald Street, Murtoa	12,900	-	-	12,900	-	-	12,900	-
Dimboola Road, Warracknabeal	64,500	-	-	64,500	-	-	64,500	-
Campbell Street, Warracknabeal	44,100	-	-	44,100	-	-	44,100	-
Duncan Street, Murtoa	4,200	-	-	4,200	-	-	4,200	-
Gould Street, Warracknabeal	39,600	-	-	39,600	-	-	39,600	-
Jamouneau Street, Warracknabeal	16,800	-	-	16,800	-	-	16,800	-
	182,100			182,100			182,100	
Kerb & Channel								
Cromie Street, Murtoa	104,000	-	-	104,000	104,000	-	-	-
Market Street, Minyip	110,760	-	-	110,760	110,760	-	-	-
	214,760			214,760	214,760			

		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$	
Bridges & Culverts									
Rosebery Rainbow Road	50,000	-	-	50,000	-	-	50,000	-	
	50,000	-	-	50,000	-	-	50,000	-	
Drainage									
Drainage - Rupanyup	100,000	-	100,000	-	100,000	-	-	-	
	100,000	-	100,000	-	100,000	-	-	-	
Recreational, Leisure & Community Facilities									
Hopetoun Swimming Pool - Redevelopment (subject to funding)	170,000	-	-	170,000	-	-	170,000	-	
Warracknabeal Leisure Centre - Renewal of column footings	56,000	-	56,000	-	-	-	56,000	-	
Warracknabeal Leisure Centre - Renewal of floor coverings	8,650	-	8,650	-	-	-	8,650	-	
Woomelang Bowling Club - Building renewal	36,000	-	36,000	-	-	-	36,000	-	
Hopetoun Bowling Club - Public Amenities building renewal	5,000	-	5,000	-	-	-	5,000	-	
Brim Bowling Club - Pergola and window renewal	16,000	-	-	16,000	-	-	16,000	-	
Rupanyup Recreation Reserve - paving to public amenities	6,500	6,500	-	-	-	-	6,500	-	
	298,150	6,500	105,650	186,000	-	-	298,150	-	
Waste Management									
Waste Strategy Initiatives	200,000	-	-	200,000	-	-	200,000	-	
	200,000	-	-	200,000	-	-	200,000	-	
Parks, Open Space and Streetscapes									
Rabl Park - Skate Park Upgrade (stage 2)	200,000	-	-	200,000	200,000	-	-	-	
Yaapeet Streetscape	90,000	90,000	-	-	-	-	90,000	-	
	290,000	90,000	-	200,000	200,000	-	90,000	-	
TOTAL INFRASTRUCTURE	4,792,345	96,500	3,415,715	1,280,130	3,054,305	-	1,738,040	-	
TOTAL NEW CAPITAL WORKS	8,643,234	3,274,389	3,608,715	1,760,130	4,877,194	70,000	3,696,040	-	

4.6 SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2026, 2027 AND 2028

2025/26	ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings	500,000	0	500,000	0	0	0	0	500,000	0
Heritage buildings	50,000	0	50,000	0	0	0	0	50,000	0
TOTAL PROPERTY	550,000	0	550,000	0	0	0	0	550,000	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	250,000	250,000	0	0	250,000	0	0	250,000	0
Fixtures, fittings and furniture	10,000	10,000	0	0	10,000	0	0	10,000	0
Computers and telecommunications	50,000	0	50,000	0	50,000	0	0	50,000	0
Library books	27,000	0	0	27,000	27,000	0	0	27,000	0
TOTAL PLANT AND EQUIPMENT	337,000	260,000	50,000	27,000	337,000	0	0	337,000	0
INFRASTRUCTURE									
Roads	3,553,500	0	3,553,500	0	3,553,500	1,236,000	0	2,317,500	0
Bridges	50,000	0	0	50,000	50,000	0	0	50,000	0
Footpaths	200,000	0	200,000	0	200,000	0	0	200,000	0
Kerb and channel	200,000	0	200,000	0	200,000	0	0	200,000	0
Drainage	100,000	0	100,000	0	100,000	0	0	100,000	0
Recreational, leisure and community facilities	100,000	100,000	0	0	100,000	0	36,565	63,435	0
Waste management	206,000	90,000	0	116,000	206,000	0	0	206,000	0
Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0
TOTAL INFRASTRUCTURE	4,459,500	240,000	4,053,500	166,000	4,459,500	1,236,000	36,565	3,186,935	0
TOTAL CAPITAL WORKS EXPENDITURE	5,346,500	500,000	4,653,500	193,000	5,346,500	1,236,000	36,565	4,073,935	0

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2026, 2027 AND 2028

2026/27	ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings	515,000	0	515,000	0	515,000	0	0	515,000	0
Heritage buildings	51,500	0	51,500	0	51,500	0	0	51,500	0
TOTAL PROPERTY	566,500	0	566,500	0	566,500	0	0	566,500	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	250,000	250,000	0	0	250,000	0	0	250,000	0
Fixtures, fittings and furniture	10,300	10,300	0	0	10,300	0	0	10,300	0
Computers and telecommunications	51,500	0	51,500	0	51,500	0	0	51,500	0
Library books	27,000	0	0	27,000	27,000	0	0	27,000	0
TOTAL PLANT AND EQUIPMENT	338,800	260,300	51,500	27,000	338,800	0	0	338,800	0
INFRASTRUCTURE									
Roads	3,660,105	0	3,660,105	0	3,660,105	1,273,080	0	2,387,025	0
Bridges	50,000	50,000	0	0	50,000	0	0	50,000	0
Footpaths	200,000	0	200,000	0	200,000	0	0	200,000	0
Kerb and channel	200,000	0	200,000	0	200,000	0	0	200,000	0
Drainage	100,000	0	100,000	0	100,000	0	0	100,000	0
Recreational, leisure and community facilities	103,000	103,000	0	0	103,000	0	37,662	65,338	0
Waste management	212,180	36,700	0	175,480	212,180	0	0	212,180	0
Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0
TOTAL INFRASTRUCTURE	4,575,285	239,700	4,160,105	175,480	4,575,285	1,273,080	37,662	3,264,543	0
TOTAL CAPITAL WORKS EXPENDITURE	5,480,585	500,000	4,778,105	202,480	5,480,585	1,273,080	37,662	4,169,843	0

SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE - FOR THE YEARS ENDING 30 JUNE 2026, 2027 AND 2028

		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
2027/28	PROPERTY	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
	Buildings	530,450	0	530,450	0	530,450	0	0	530,450	0
	Heritage buildings	53,045	0	53,045	0	53,045	0	0	53,045	0
	TOTAL PROPERTY	583,495	0	583,495	0	583,495	0	0	583,495	0
	PLANT AND EQUIPMENT									
	Plant, machinery and equipment	250,000	250,000	0	0	250,000	0	0	250,000	0
	Fixtures, fittings and furniture	10,609	10,609	0	0	10,609	0	0	10,609	0
	Computers and telecommunications	53,045	0	53,045	0	53,045	0	0	53,045	0
	Library books	27,000	27,000	0	0	27,000	0	0	27,000	0
	TOTAL PLANT AND EQUIPMENT	340,654	287,609	53,045	0	340,654	0	0	340,654	0
	INFRASTRUCTURE									
	Roads	3,769,908	0	3,769,909	0	3,769,908	1,311,272	0	2,458,636	0
	Bridges	50,000	50,000	0	0	50,000	0	0	50,000	0
	Footpaths	200,000	0	200,000	0	200,000	0	0	200,000	0
	Kerb and channel	200,000	0	200,000	0	200,000	0	0	200,000	0
	Drainage	100,000	0	100,000	0	100,000	0	0	100,000	0
	Recreational, leisure and community facilities	106,090	106,090	0	0	106,090	0	38,792	67,298	0
	Waste management	218,545	6,301	0	212,244	218,545	0	0	218,545	0
	Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0
	TOTAL INFRASTRUCTURE	4,694,544	212,391	4,269,909	212,244	4,694,543	1,311,272	38,792	3,344,480	0
	TOTAL CAPITAL WORKS EXPENDITURE	5,618,693	500,000	4,906,449	212,244	5,618,693	1,311,272	38,792	4,268,629	0

5. Financial Performance Indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual				Target	Forecast		Trend
			2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	
GOVERNANCE Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	58	60	61	62	63	64	+	
ROADS Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	88%	98%	99%	100%	100%	100%	0	
STATUTORY PLANNING Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	98%	98%	98%	98%	98%	98%	0	
WASTE MANAGEMENT Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	17%	17%	17%	17%	17%	17%	0	

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	2026/27	2027/28	Trend	
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
LIQUIDITY									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	193.62%	334.73%	280.79%	235.64%	198.08%	162.40%	-
OBLIGATIONS									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	198.98%	113.24%	76.24%	66.72%	66.57%	66.42%	-
STABILITY									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	48.33%	51.28%	52.98%	56.43%	56.43%	56.43%	-
EFFICIENCY									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,184	\$4,222	\$4,289	\$4,332	\$4,462	\$4,596	+

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

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

Indicator	Measure	\$ of NZ	Actual 2022/23	Forecast 2023/24	Target 2024/25	2025/26	2026/27	2027/28	Trend +/-
OPERATING POSITION									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	5.69%	(4.15%)	(7.23%)	(12.03%)	(12.03%)	(12.03%)	-
LIQUIDITY									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	123.21%	263.65%	195.68%	151.92%	114.78%	79.43%	-
OBLIGATIONS									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	0.00%	3.28%	2.94%	2.59%	2.26%	1.94%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.13%	0.34%	0.38%	0.37%	0.37%	0.36%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		4.92%	6.93%	6.87%	5.34%	5.04%	4.76%	+
STABILITY									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.30%	0.26%	0.23%	0.23%	0.24%	0.25%	0
EFFICIENCY									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,705	\$1,756	\$1,799	\$1,853	\$1,909	\$1,966	-

NOTES TO INDICATORS

5a.

1 **Satisfaction with community consultation and engagement**

Expected to increase steadily across a four year period.

2 **Sealed local roads below the intervention level**

Expected to stay at normal levels

3 **Planning applications decided within the relevant required time**

Expected to increase steadily across a four year period.

4 **Kerbside collection waste diverted from landfill**

Expected to increase steadily across a four year period. The impacts of the Container Deposit Scheme are yet to be determined.

5 **Working Capital**

Expected to continue to decline gradually across a three year period.

6 **Asset renewal**

Expected to continue to decline gradually across a three year period.

7 **Rates concentration**

Expected to remain steady across a four year period.

8 **Expenditure level**

Expected to increase unfavourably across a four year period as assessments remain steady but expenditure continues to rise.

5b.

9 **Adjusted underlying result**

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to future capital grants unknown at present date.

10 **Unrestricted Cash**

Expected to remain steady in 2023/24 however is projected to decline gradually across a three year period due to projected decreases in cash.

11 **Debt compared to rates**

Expected to increase in 2023/24 with the draw down of a new loan and then steadily decline over the three years.

12 **Rates effort**

Expected to decline in the short-term however is expected to remain steady across a three year period

13 **Revenue level**

Expected to increase gradually across a four year period as rates revenue increases and the number of property assessments remains steady.

5c.

14 **Interest cover ratio**

15 **Interest bearing liabilities to own source revenue**

6. Schedule of Fees and Charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2024/25.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2024 and will be reflected on Council's website.

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
<i>Aerodrome</i>				
Aerodrome hire charge - per day	\$250.00	\$257.50	\$7.50	Non-statutory
<i>Animal Business</i>				
Domestic Animal Business - Licence fee	\$250.00	\$270.00	\$20.00	Non-statutory
Annual Audit Reinspection Fee for Non Compliance	\$125.00	\$130.00	\$5.00	Non-statutory
Application fee for Local Law Permits	\$60.00	\$60.00	-	Non-statutory
<i>Animal Registrations</i>				
Dog Registration - Dangerous or Restricted Breed	\$550.00	\$575.00	\$25.00	Non-statutory
Dog registration	\$100.00	\$105.00	\$5.00	Non-statutory
Dog registration - desexed	\$33.30	\$34.95	\$1.65	Non-statutory
Dog registration - pensioner	\$50.00	\$52.50	\$2.50	Non-statutory
Dog registration - pensioner desexed	\$16.60	\$17.45	\$0.85	Non-statutory
Dog registration - working	\$37.00	\$40.00	\$3.00	Non-statutory
Dog registration - VCA registered	\$37.00	\$40.00	\$3.00	Non-statutory
Cat registration	\$95.00	\$105.00	\$10.00	Non-statutory
Cat registration - desexed	\$31.50	\$34.95	\$3.45	Non-statutory
Cat registration - pensioner	\$48.50	\$52.50	\$4.00	Non-statutory
Cat registration - pensioner desexed	\$16.15	\$17.45	\$1.30	Non-statutory
Cat registration - FCC, CFA, DCC registered	\$32.00	\$34.00	\$2.00	Non-statutory
Replacement of lost tag	\$12.00	\$14.00	\$2.00	Non-statutory
Pound fees - Per impounded animal	\$110.00	\$120.00	\$10.00	Non-statutory
Daily sustenance fee (after first day)	\$20.00	\$25.00	\$5.00	Non-statutory
Animal surrender fee	\$40.00	\$45.00	\$5.00	Non-statutory
Late payment administration fee (payment not received before 30 April)	\$15.00	\$20.00	\$5.00	Non-statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Building Department				
<i>Note: Prices do not include the statutory government levy applicable to all building works over \$10,000</i>				
Dwelling - Extension/Alteration, Garage, carport, shed, patio, verandah, pergola				
Up to \$5,000	\$415.00	\$435.00	\$20.00	Non-statutory
\$5,001 to \$10,000	\$640.00	\$670.00	\$30.00	
\$10,001 to \$20,000	\$840.00	\$880.00	\$40.00	Non-statutory
\$20,001 to \$50,000	\$1,085.00	\$1,140.00	\$55.00	Non-statutory
\$50,001 to \$100,000	\$1,395.00	\$1,465.00	\$70.00	Non-statutory
\$100,001 to \$250,000	\$1,840.00	\$1,930.00	\$90.00	Non-statutory
\$250,001 to \$500,000	\$value/125	\$2,500.00	-	Non-statutory
\$500,001 and above	\$value/125	\$value/160	-	Non-statutory
New Dwellings, Re-erection/Re-siting				
Value of works \$1 to \$250,000	\$1,740.00	\$1,930.00	\$190.00	Non-statutory
Value of works \$250,001 to \$500,000	\$2,035.00	\$2,500.00	\$465.00	Non-statutory
Value of works \$500,001 and above	\$2,790.00	\$value/160	-	Non-statutory
Miscellaneous - Building Permits				
Fence - building permit (including Swimming pool fences only)	\$390.00	\$410.00	\$20.00	Non-statutory
Recladding	\$300.00	\$315.00	\$15.00	New
Restumping (works must be performed by a Registered Builder)	\$400.00	\$420.00	\$20.00	New
Swimming pool (above ground) and fence	\$475.00	\$500.00	\$25.00	Non-statutory
Swimming pool (in ground) and fence	\$925.00	\$970.00	\$45.00	Non-statutory
Demolish / remove building - up to \$10,000	\$640.00	\$670.00	\$30.00	Non-statutory
Commercial Works				
Up to \$10,000	\$640.00	\$670.00	\$30.00	Non-statutory
\$10,001 to \$20,000	\$800.00	\$840.00	\$40.00	Non-statutory
\$20,001 to \$100,000	\$1,560.00	\$1,640.00	\$80.00	Non-statutory
\$100,001 to \$250,000	\$value x 0.44% + \$2050	\$value x 0.44% + \$2180	-	Non-statutory
\$250,001 to \$500,000	\$value x 0.25% + \$2975	\$value x 0.25% + \$3170	-	Non-statutory
\$500,001 and above	\$value x 0.25% + \$3575	\$value x 0.25% + \$3800	-	Non-statutory
Levies / Bonds				
Building Administration Fund Levy (State levy)	0.128% of development costs - Payable directly to the Victorian Building Authority	0.128% of development costs - Payable directly to the Victorian Building Authority	-	Non-statutory
Bond/Guarantee for Re-erection of buildings	\$5,360.00	\$5,500.00	\$140.00	Non-statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Inspections				
Additional mandatory inspections - per hour (including inspections undertaken for private building surveyors)	\$170.00	\$180.00	\$10.00	Non-statutory
Contract inspection - foundations, reinforcement & finals (including inspections undertaken for private building surveyors)	\$215.00	\$350.00	\$135.00	Non-statutory
Contract inspection - frame (including inspections undertaken for private building surveyors)	\$320.00	\$350.00	\$30.00	Non-statutory
Inspections of Swimming Pool & Spa Barriers (compliance inspections)				Non-statutory
First inspection	\$364.00	\$380.00	\$16.00	
Re-inspection	\$182.00	\$190.00	\$8.00	Non-statutory
Re-inspection	\$182.00	\$190.00	\$8.00	Non-statutory
Request for Information				
Request for written Building Advice	\$250.00	\$265.00	\$15.00	Non-statutory
File Retrieval / Search				
File retrieval/search (e.g. permit history, building / occupancy permit / plans) each	\$80.00	\$85.00	\$5.00	Non-statutory
Amended Building Permit				
Amended Building Permit - minor alterations	\$180.00	\$190.00	\$10.00	Non-statutory
Amended Building Permit - major alterations	\$240.00	\$260.00	\$20.00	Non-statutory
Time extension - Building Permit - first request	\$180.00	\$195.00	\$15.00	Non-statutory
Time extension - Building Permit - second request	\$360.00	\$390.00	\$30.00	Non-statutory
Time extension - Building Permit - third request	\$540.00	\$585.00	\$45.00	Non-statutory
Refunds				
Withdrawn application – permit lodged, not yet assessed	90% of fee returned	90% of fee returned	-	Non-statutory
Withdrawn application – permit assessed, not yet issued	20% of fee paid returned	20% of fee paid returned	-	Non-statutory
Permit cancellation – after permit issued	Nil returned	Nil returned	-	Non-statutory
Permit cancellation - after permit expired	Nil returned	Nil returned	-	Non-statutory
Report and Consent (As per the Building Regulations 2018)				
Maximum street setback (Regulation 73) (19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Minimum street setback (Regulation 74) (19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Building height (Regulation 75)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Site coverage (Regulation 76)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Permeability (Regulation 77)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Car parking (Regulation 78)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Side or rear boundary setbacks (Regulation 79)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Walls and carports on boundaries (Regulation 80)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Daylight to existing habitable room windows (Regulation 81)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Solar access to existing north-facing habitable room windows (Regulation 82)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Overshadowing of recreational private open space (Regulation 83)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Overlooking (Regulation 84)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Daylight to habitable room windows (Regulation 85)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Private open space (Regulation 86)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Siting of Class 10a buildings (Regulation 87)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Front fence height (Regulation 89)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fence setbacks from side and rear boundaries (Regulation 90)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fences on within 150 mm of side or rear boundaries (Regulation 91)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fences on intersecting street alignments (Regulation 92)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fences and solar access to existing north-facing habitable room windows (Regulation 95)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Fences and overshadowing of recreational private open space (Regulation 96)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Projections beyond the street alignment (Regulation 109)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Protection of the Public (Regulation 116)(19.9 fee units)	\$316.40	As per adopted regulatory fee	-	Statutory
Building over an easement (Regulation 130)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Installation or alteration of a septic tank system, or construction of a building over an existing septic tank system (Regulation 132)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Legal Point of Discharge (Regulation 133)(9.77 fee units)	\$155.30	As per adopted regulatory fee	-	Statutory
Buildings above or below certain public facilities (Regulation 134)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Building in areas liable to flooding (Regulation 153)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Construction on designated land or designated works (Regulation 154)(19.61 fee units)	\$311.80	As per adopted regulatory fee	-	Statutory
Application for building permit for demolition (Section 29A)(5.75 fee units)	\$91.40	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Caravan Camping Fees				
Powered site (Warracknabeal, Hopetoun & Murtoa) per night	\$25.00	\$30.00	\$5.00	Non-statutory
Unpowered site (Warracknabeal, Hopetoun & Murtoa) per night	\$15.00	\$20.00	\$5.00	Non-statutory
Weekly rate - powered site (Warracknabeal, Hopetoun & Murtoa)	\$150.00	\$180.00	\$30.00	Non-statutory
Weekly rate - unpowered site (Warracknabeal, Hopetoun & Murtoa)	\$90.00	\$120.00	\$30.00	Non-statutory
Cabin Hire - Warracknabeal - per night	\$150.00	\$160.00	\$10.00	Non-statutory
Cabin Hire - 7 day booking - Warracknabeal	\$900.00	\$960.00	\$60.00	Non-statutory
Cabin Hire - Hopetoun - per night	\$140.00	\$140.00	-	Non-statutory
Cabin Hire - 7 day booking - Hopetoun	\$840.00	\$840.00	-	Non-statutory
Caravan Parks - Total number of sites (other than camp sites)				
Caravan Parks - total number of sites not exceeding 25	17 Fee Units	\$270.30	-	Non-statutory
Caravan Parks - total number of sites exceeding 25 - not exceeding 50	34 Fee Units	\$540.60	-	Non-statutory
Community Asset Units				
Woomelang Units Brock Street (rent per week)	\$176.00	\$176.00	-	Non-statutory
Woomelang Units Gloucester Street (rent per week)	\$152.00	\$152.00	-	Non-statutory
Disabled Park Labels				
Disabled parking labels	No charge	No Charge	-	Non-statutory
Engineering				
Road Opening Permit - L1	\$115.00	\$118.45	\$3.45	Non-statutory
Road reserve works permit	\$110.00	\$113.30	\$3.30	Non-statutory
Road Reserve Works - Reinstatement Fees	\$410.00	\$422.30	\$12.30	Non-statutory
Asset protection permit	\$65.00	\$66.95	\$1.95	Non-statutory
Legal point of Discharge	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Asset Surveillance	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fire Prevention Notices				
Fire Hazard Administration fee	\$60.00	\$75.00	\$15.00	Non-statutory
Unightly land administration fee	\$60.00	\$75.00	\$15.00	Non-statutory
Freedom of Information Requests				
Freedom of Information - Application fee	\$31.80	\$31.80*	-	Statutory
Freedom of Information - Search fee (per hour)	\$23.85	\$23.85*	-	Statutory
* subject to change 1 July 2024				

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Garbage Bin Sales				
80 litre bin	\$64.50	\$66.44	\$1.94	Non-statutory
120 litre bin	\$69.90	\$72.00	\$2.10	Non-statutory
240 litre bin	\$86.00	\$88.58	\$2.58	Non-statutory
Recycling/Glass	No charge	No charge	-	Non-statutory
General Local Law				
Impounded item release fee	\$250.00	\$250.00	-	Non-statutory
Application fee for Local Law Permits - 3 years	\$60.00	\$60.00	-	Non-statutory
Penalty reminder notice fee	\$25.80	\$27.70	\$1.90	Non-statutory
Health Registrations				
Class 1 Food Premises - hospitals, nursing homes, childcare centres	\$320.00	\$335.00	\$15.00	Non-statutory
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	\$260.00	\$270.00	\$10.00	Non-statutory
Class 3 Food Premises (Inc 3A) - service station, jam manufacturer, B&B Accommodation	\$115.00	\$120.00	\$5.00	Non-statutory
Non profit organisations and community groups - sporting clubs	\$95.00	\$100.00	\$5.00	Non-statutory
Premises with limited operation - pool kiosks, home businesses	50% of annual fee	50% of annual fee	-	Non-statutory
Street Stalls / Temporary Food Vendor Registrations (up to 12 events per year)				
Non profit and community groups - fetes, sausage sizzles, street stalls	\$30.00	\$35.00	\$5.00	Non-statutory
Private individuals and businesses - markets, private stalls	\$80.00	\$95.00	\$15.00	Non-statutory
Health Act				
Hairdresser / Beauty Parlor/ Skin Penetration	\$115.00	\$120.00	\$5.00	Non-statutory
Hairdresser Premises (ongoing registration)	\$115.00	\$120.00	\$5.00	Non-statutory
Premises providing accommodation for 6 or more persons	\$115.00	\$120.00	\$5.00	Non-statutory
Swimming Pool Registration	\$115.00	\$120.00	\$5.00	Non-statutory
Tattoo Premises	\$260.00	\$270.00	\$10.00	Non-statutory
Other Fees				
Transfer/Inspection fee - pre purchase or as a result of non-compliance	\$200.00	\$225.00	\$25.00	Non-statutory
Transfer registration fee - to new proprietor for the remainder of the registration period	50% of prescribed fee	50% of annual fee	-	Non-statutory
Late payment penalty fee	50% of prescribed fee	50% of annual fee	-	Non-statutory
Pro rata registration fee - all businesses registering after 30 September	50% of prescribed fee	50% of annual fee	-	Non-statutory
Kindergarten Fees (3 & 4 year olds)				
Beulah - per term	No charge	No Charge	-	Non-statutory
Hopetoun - per term	No charge	No Charge	-	Non-statutory
Minyip - per term	No charge	No Charge	-	Non-statutory
Murtoa - per term	No charge	No Charge	-	Non-statutory
Rupanyup - per term	No charge	No Charge	-	Non-statutory
Warracknabeal - per term	No charge	No Charge	-	Non-statutory
Kindergarten - 4 year old non funded place - per term	new	\$625	\$625	Non-statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Photocopies & Scanning				
A4 - Black and White - Library Service	\$0.50	\$0.50	-	Non-statutory
A4 - Colour - Library Service	\$1.00	\$1.00	-	Non-statutory
A3 - Black and White - Library Service	\$1.00	\$1.00	-	Non-statutory
A3 - Colour - Library Service	\$2.00	\$2.00	-	Non-statutory
Engineering plans				
A2 - Black and White	\$8.00	\$8.00	-	Non-statutory
A2 - Colour	\$10.00	\$10.00	-	Non-statutory
A1 - Black and White	\$12.00	\$12.00	-	Non-statutory
A1 - Colour	\$15.00	\$15.00	-	Non-statutory
A0 - Black and White	\$15.00	\$15.00	-	Non-statutory
A0 - Colour	\$20.00	\$20.00	-	Non-statutory
Planning				
Certificate of Compliance under Section 97N (22 fee units)	\$349.80	\$359.30	\$9.50	Statutory
Applications for Permits (Regulation 9)				
Class 1 - Use Only (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:				
Class 2 - <\$10,000 (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Class 3 - >\$10,001 - \$100,000 (42.5 fee units)	\$675.80	\$694.00	\$18.20	Statutory
Class 4 - >\$100,001 - \$500,000 (87 fee units)	\$1,383.30	\$1,420.70	\$37.40	Statutory
Class 5 - >\$500,001 - \$1,000,000 (94 fee units)	\$1,494.60	\$1,535.00	\$40.40	Statutory
Class 6 - >\$1,000,001 - \$2,000,000 (101 fee units)	\$1,605.90	\$1,649.30	\$43.40	Statutory
VicSmart				
Class 7 - VicSmart application if the estimated cost of development is: <\$10,000 (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Class 8 - >\$10,000 (29 fee units)	\$461.10	\$473.60	\$12.50	Statutory
Class 9 VicSmart application to subdivide or consolidate land (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Class 10 VicSmart application (other than a class 7, class 8 or class 9 permit) (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
To develop land if the estimated cost of development other than for a single dwelling or development ancillary to the use of land for a single dwelling) is:				
Class 11 -<\$100,000 (77.5 fee units)	\$1,232.30	\$1,265.60	\$33.30	Statutory
Class 12 - \$100,000 - \$1,000,000 (104.5 fee units)	\$1,661.60	\$1,706.50	\$44.90	Statutory
Class 13 - \$1,000,001 - \$5,000,000 (230.5 fee units)	\$3,665.00	\$3,764.10	\$99.10	Statutory
Class 14 - \$5,000,001 - \$15,000,000 (587.5 fee units)	\$9,341.30	\$9,593.90	\$252.60	Statutory
Class 15 - \$15,000,001 - \$50,000,000 (1,732.5 fee units)	\$27,546.80	\$28,291.70	\$744.90	Statutory
Class 16 - >\$50,000,001 (3,894 fee units)	\$61,914.60	\$63,589.00	\$1,674.40	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Class 17 - to subdivide an existing building (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Class 18 - to subdivide land into two lots (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Class 19 - to effect a realignment of a common boundary between lots or to consolidate two or more lots (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Class 20 - to subdivide land (other than Class 9, 17, 18, or 19 permit) (89 fee units per 100 lots)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Class 21 - A permit to — (a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or (b) create or remove a right of way; or (c) create, vary or remove an easement other than a right of way; or (d) vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Class 22 - a permit otherwise not provided for in regulation (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
PERMIT APPLICATIONS FOR MORE THAN ONE CLASS Type of Application Fee (1) An application for more than one class of permit set out in the above table: (2) An application to amend a permit in more than one class set out in the above table:	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.	The sum of: The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.	-	Statutory
AMENDING AN APPLICATION AFTER NOTICE HAS BEEN GIVEN Type of Application Fee (1) Section 57A - Request to amend an application for permit after notice has been given; or (2) Section 57A – Request to amend an application for an amendment to a permit after notice has been given:	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	-	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Amendments to Permits				
Amendment Class 1 - Class 1 An amendment to a permit to— (a) change the use of land allowed by the permit; or (b) allow a new use of land. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 2 - An amendment to a permit — (a) to change the statement of what the permit allows; or (b) to change any or all of the conditions which apply to the permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 3 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is \$10 000 or less. (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Amendment Class 4 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$10 000 but not more than \$100 000. (42.5 fee units)	\$675.80	\$694.00	\$18.20	Statutory
Amendment Class 5 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$500 000.(87 fee units)	\$1,383.30	\$1,420.70	\$37.40	Statutory
Amendment Class 6 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$500 000. (94 fee units)	\$1,494.60	\$1,535.00	\$40.40	Statutory
Amendment Class 7 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is \$10 000 or less. (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Amendment Class 8 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is more than \$10 000. (29 fee units)	\$461.10	\$473.60	\$12.50	Statutory
Amendment Class 9 - An amendment to a class 9 permit. (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Amendment Class 10 - An amendment to a class 10 permit. (13.5 fee units)	\$214.70	\$220.50	\$5.80	Statutory
Amendment Class 11 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is \$100 000 or less. (77.5 fee units)	\$1,232.30	\$1,265.60	\$33.30	Statutory
Amendment Class 12 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$1 000 000. (104.5 fee units)	\$1,661.60	\$1,706.50	\$44.90	Statutory
Amendment Class 13 - An amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$1 000 000. (230.5 fee units)	\$3,665.00	\$3,764.10	\$99.10	Statutory
Amendment Class 14 - An amendment to a class 17 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 15 - An amendment to a class 18 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 16 - An amendment to a class 19 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 17 - An amendment to a class 20 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Amendment Class 18 - An amendment to a class 21 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Amendment Class 19 - An amendment to a class 22 permit. (89 fee units)	\$1,415.10	\$1,453.40	\$38.30	Statutory
Planning - Additional Fees				
Secondary Consent Application	\$205.00	\$215.00	\$10.00	Non-statutory
Time extension - Planning Permit - first request	\$205.00	\$215.00	\$10.00	Non-statutory
Time extension - Planning Permit - second request	\$410.00	\$430.00	\$20.00	Non-statutory
Time extension - Planning Permit - third request	\$615.00	\$645.00	\$30.00	Non-statutory
Amending or ending a Section 173 Agreements (44.5 fee units)	\$707.60	\$726.70		Statutory
Written Advice on Planning Controls	\$110.00	\$120.00	\$10.00	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	\$75.00	\$80.00	\$5.00	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	\$349.80	\$359.30	\$9.50	Statutory
Planning - Withdrawal of Application				
After lodgement (no work undertaken)	90% of fee returned	90% of fee returned	-	Non-statutory
After request for further information but prior to commencement of advertising	50% of fee returned	50% of fee returned	-	Non-statutory
After advertising	25% of fee returned	25% of fee returned	-	Non-statutory
Subdivision (As per the Subdivision (Fees) Regulations 2016)				
Fee for application to certify plan and for statement of compliance (11.8 fee units)	\$187.60	\$192.70		Statutory
Fee for alteration of plan (7.5 fee units)	\$119.30	\$122.50	\$3.20	Statutory
Fee for application to amend certified plan (9.5 fee units)	\$154.20	\$155.10	\$0.90	Statutory
Fee for checking engineering plan	0.75 per cent of the estimated cost of constructing the works proposed on the plan.	0.75 per cent of the estimated cost of constructing the works proposed on the plan.	-	Statutory
Fee for engineering plan prepared by Council	3.5 per cent of the estimated cost of constructing the works proposed on the plan	3.5 per cent of the estimated cost of constructing the works proposed on the plan	-	Statutory
Fee for supervision of works	2.5 per cent of the estimated cost of constructing the works	2.5 per cent of the estimated cost of constructing the works	-	Statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Rates				
Reprint of Current Rate Notice	\$12.00	\$12.36	\$0.36	Non-statutory
Reprint of Previous Rating Year Rates Notice	\$25.00	\$25.75	\$0.75	Non-statutory
Property Information for Other Entities (as per their request)	\$85.30	\$87.86	\$2.56	Non-statutory
<i>Costs covers wages per hour and postage will be extra</i>				
Property Information Requests (each)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Saleyard Fees				
Saleyard levy - inclusive of per head and NLIS fees	\$1.10	\$1.10	-	Non-statutory
Stock disposal fee	\$35.00	\$35.00	-	Non-statutory
Stock holding fee - use of pens for any purpose other than in association with sale day	\$0.30	\$0.35	\$0.05	Non-statutory
Post Breeder Ear Tag	\$20.00	\$20.00	-	Non-statutory
Agent fee per head	\$0.40	\$0.40	-	Non-statutory
Septic Tank Fees				
Septic Tank fees –per application	21 fee units	\$333.90	-	Non-statutory
Septic Tank fees –alteration to existing system	16 fee units	\$254.40	-	Non-statutory
Swimming Pools				
<i>Note: Swimming Pool fees are set by the committee</i>	-	-	-	Non-statutory
Warracknabeal Leisure Complex Fees				
Badminton User - per session	\$5.00	\$7.50	\$2.50	Non-statutory
Squash User - per session	\$5.00	\$7.50	\$2.50	Non-statutory
Basketball/Court User - per session	\$5.00	\$7.50	\$2.50	Non-statutory
Squash/Table Tennis Membership - 1 month	\$35.00	\$35.00	-	Non-statutory
Squash/Table Tennis Membership - 3 months	\$55.00	\$55.00	-	Non-statutory
Table Tennis room (Group) - per hour	\$30.00	\$30.00	-	Non-statutory
School groups (Public) - per year	\$800.00	\$800.00	-	Non-statutory
School groups (St Mary's) - per year	\$250.00	\$250.00	-	Non-statutory
Court area hire (competition per court) - per hour	\$25.00	\$27.50	\$2.50	Non-statutory
Court area hire (training per court) - per hour	\$20.00	\$22.50	\$2.50	Non-statutory
Court area hire - Daily rate	new	\$275.00	\$275.00	Non-statutory
Small corporate rate (10 or less persons) Per year	\$750.00	\$750.00	-	Non-statutory
Large corporate rate - per year	\$1,150.00	\$1,150.00	-	Non-statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Waste Depot Fees				
<i>Unsorted recyclables, general waste and hard plastic</i>				
Mattresses - Double and larger	\$45.00	\$50.00	\$5.00	Non-statutory
Mattresses - Singles	new	\$40.00	-	Non-statutory
General Waste/Putrescibles waste:				
min charge - 120L	-	\$5.00	-	Non-statutory
Carboot / 240 L	-	\$7.00	-	Non-statutory
Station wagon / SUV (half trailer)	-	\$9.00	-	Non-statutory
Small trailer / ute - up to 6 x 4 - level	-	\$16.00	-	Non-statutory
Small trailer / ute - up to 6 x 4 - heaped	\$22.00	\$24.00	-	Non-statutory
Small trailer / ute - up to 6 x 4 - caged	-	\$32.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - level	-	\$28.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - heaped	\$33.00	\$40.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - caged	-	\$55.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - level	-	\$44.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - heaped	-	\$66.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - caged	-	\$90.00	-	Non-statutory
Miscellaneous				
Builders waste clean sorted – Per m3	\$55.00	\$60.00	\$5.00	Non-statutory
Builders waste dirty non-sorted – Per m3	Not accepted	Not accepted	-	Non-statutory
Concrete Clean, sorted – Per m3	\$55.00	\$60.00	\$5.00	Non-statutory
Concrete Not sorted	Not accepted	Not accepted	-	Non-statutory
Dead Animals	\$6.00	\$7.00	\$1.00	Non-statutory
Clean fill	No charge	No charge	-	Non-statutory
Lead Batteries	\$6.00	\$7.00	\$1.00	Non-statutory
Asbestos				
<i>Warracknabeal, Murtoa & Hopetoun Tips only</i>				
Asbestos securely double wrapped per kg up (max to 25kg per day per person)	\$2.00	\$2.00	-	Non-statutory
<i>Additional packaging (per package)</i>				
small parcel <10kg	\$2.00	\$2.00	-	Non-statutory
large parcel >10kg<25kg	\$5.00	\$5.00	-	Non-statutory
Unwrapped or inadequately wrapped	Not accepted	Not accepted	-	Non-statutory
Sorted recyclables				
Newspapers, Cardboard, Bottles, Cans etc	No charge	No charge	-	Non-statutory
E-waste				
E-Waste – screens	\$7.00	\$8.00	\$1.00	Non-statutory
E-Waste - compliant	\$3.00	\$4.00	\$1.00	Non-statutory
Solar panels	\$40.00	Not accepted	-	Non-statutory

Description of Fees and Charges	2023/24 Fee Inc GST \$	2024/25 Fee Inc GST \$	Increase \$	Basis of fee
Waste Depot Fees				
Tyres				
Light tyre only - Per item	\$6.00	\$8.00	\$2.00	Non-statutory
Light with rim - Per item	\$12.00	\$14.00	\$2.00	Non-statutory
Medium tyre only - Per item	\$18.00	\$20.00	\$2.00	Non-statutory
Medium with rim - Per item	\$24.00	\$28.00	\$4.00	Non-statutory
Heavy tyre only - Per item	\$42.00	\$45.00	\$3.00	Non-statutory
Heavy tyre with rim - Per item	\$60.00	\$65.00	\$5.00	Non-statutory
Tractor up to 1.5m diameter only - Per item	\$130.00	\$140.00	\$10.00	Non-statutory
Tractor up to 1.5m diameter with rim - Per item	\$160.00	\$170.00	\$10.00	Non-statutory
Tractor over 1.5m diameter tyre only - Per item	\$225.00	\$240.00	\$15.00	Non-statutory
Tractor over 1.5m diameter with rim - Per item	\$265.00	\$280.00	\$15.00	Non-statutory
Greenwaste and Timber (Shire Residents)				
6 x 4 Trailer and Ute (Warracknabeal, Murtoa and Hopetoun)	\$15.00	Free	-	Non-statutory
<i>*Free Green waste weeks to be set for other townships through out the year for Residents.</i>				
NON-RESIDENTS FEE WILL APPLY				
Greenwaste and Timber (Non-Residents)				
Green Waste & Timber	new	\$5.00	-	Non-statutory
min charge - 120L	new	\$5.00	-	Non-statutory
Carboot / 240 L	new	\$6.00	-	Non-statutory
Station wagon / SUV (half trailer)	new	\$10.00	-	Non-statutory
Small trailer / ute - up to 6 x 4 - level	\$15.00	\$16.00	\$1.00	Non-statutory
Small trailer / ute - up to 6 x 4 - heaped	new	\$22.00	-	Non-statutory
Small trailer / ute - up to 6 x 4 - caged	new	\$18.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - level	new	\$28.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - heaped	new	\$36.00	-	Non-statutory
Medium trailer / ute - 6 x 4 to 8 x 5 - caged	new	\$30.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - level	new	\$45.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - heaped	new	\$60.00	-	Non-statutory
Large trailer / ute - above 8 x 5 - caged	new	free	-	Non-statutory



Yarriambiack
SHIRE COUNCIL