



GOLDEN PLAINS SHIRE COUNCIL  
**BUDGET**  
2022/23



# ACKNOWLEDGEMENT OF COUNTRY

Golden Plains Shire spans the Traditional lands of the Wadawurrung and Eastern Maar people. We Acknowledge them as the Traditional Owners and Custodians.

Council pays its respects to Wadawurrung Elders past, present and emerging. Council also respects Eastern Maar Elders past, present and emerging.

Council extends that respect to all Aboriginal and Torres Strait Islander People who are part of the Golden Plains Shire.

*Artwork: by Shu Brown*



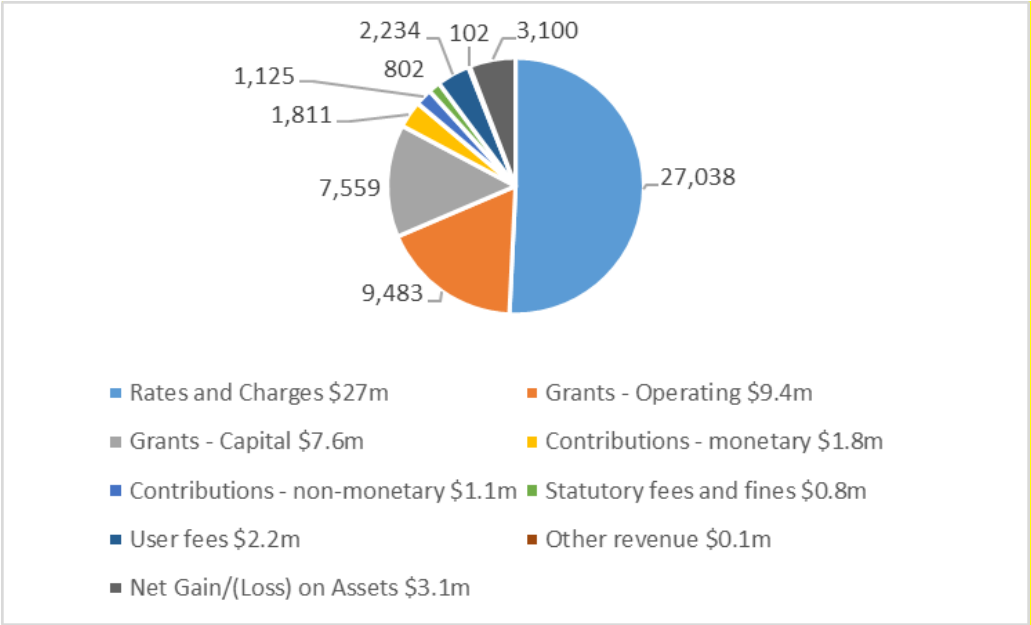
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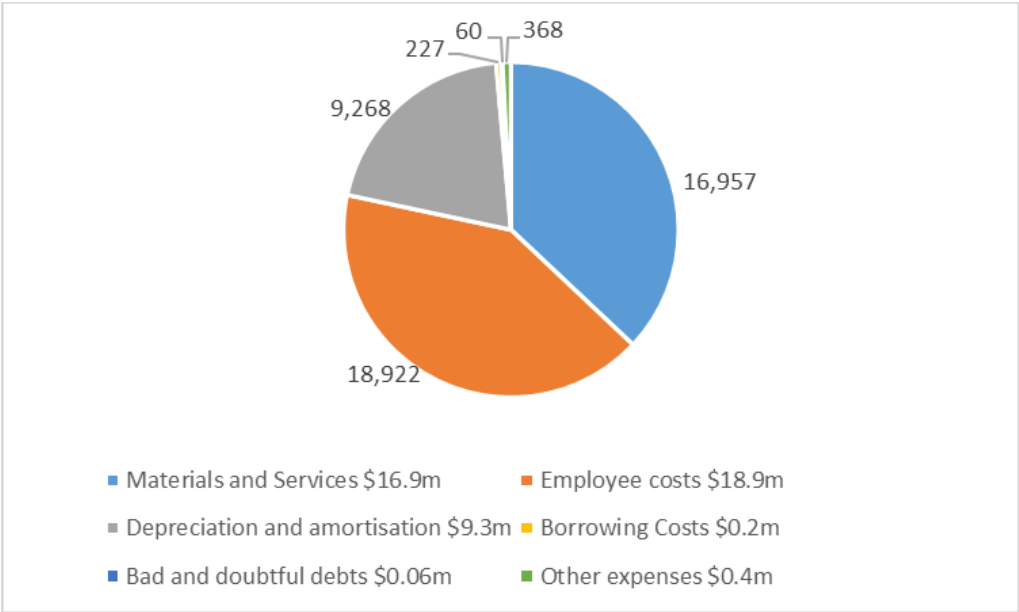
# Council’s 2022-23 Budget at a Glance

(Per Comprehensive Income Statement)

How Council’s \$53m revenue is generated (\$'000)



Where Council will spend the money \$46m (\$'000)





# 1 OVERVIEW

## 1.1 MAYOR'S INTRODUCTION

Dear Residents

I am pleased to present Council's 2022-23 Budget to you. This Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, within the 1.75% maximum rate increase as set by the Minister for Local Government.

I believe this Budget answers many of the questions, priorities and concerns raised by the community over the last few years. The Budget has been prepared based on the adopted principles within the 2021-2025 Council Plan and Financial Plan.

- Continued capital investment in infrastructure assets.
- Waste management charges are based on achieving full cost recovery to ensure this service is sustainable for the long term. In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included as the increase in the State Government landfill levy fees over 3 years to bring it in line with other States. Financial year 2022-23 is the final year of the landfill levy increase: the Budget includes an increase of \$20 per tonne for disposal to landfill which converts to an increase of \$10 per tenement. The 2022-23 annual charge has increased by \$10 from \$379 to \$389.
- Existing fees and charges have been increased by 1.75% in line with the rate cap.
- A projected surplus of \$7.5m, however, it should be noted that the adjusted underlying result is a surplus of \$0.1m after removing non-recurrent capital grants and capital contributions.

### Capital works

- Council will continue budgeted capital works as scheduled to maximize local business and employment opportunities

### Highlights

- \$46m spent on the delivery of services to the Golden Plains community.
- \$18.8m investment in capital assets, including infrastructure, buildings, recreation, leisure and community facilities and plant machinery and equipment.

### Staying sustainable

We are committed to your future; by focusing on the Strategic Objectives created in partnership with the community in the Council Plan. Council will continue to review the services it delivers to ensure they are sustainable into the future.

### Cr Gavin Gamble

Mayor – Golden Plains Shire Council

## 1.2 EXECUTIVE SUMMARY

### Introduction

The 2022-23 Budget has been prepared based on the adopted principles within the 2021-2025 Council Plan and Financial Plan. The Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, within the 1.75% rate increase mandated by the State Government.

The Budget projects a surplus of \$7.4m for 2022-23, with an underlying result being a surplus of \$0.1m.

Within the principles of the Council Plan, there have been some areas of increased focus for Council in the 2022-23 financial year. These include dedicated expenditure on infrastructure maintenance and renewal to ensure adequate service levels are maintained. Council has also ensured that all new initiatives have been evaluated against Council priorities and any savings identified have been re-directed into these priority areas.

### Key things Council are funding

- Ongoing delivery of services to the Golden Plains community funded by a budget of \$46m. These services are summarised in Section 2 of the Budget.
- Continued investment in capital assets of \$18.8m. This consists of:
  - infrastructure totalling \$17m (including roads, bridges, footpaths and cycleways (\$9.3m), recreation, leisure and community facilities (\$5.8m), parks, open space and streetscapes (\$2m);
  - buildings of \$300k; and
  - Plant, machinery and equipment of \$1.3m (including computers and telecommunications (\$261k)).

The Statement of Capital Works can be found in Section 3 and further details on the capital works budget can be found in Section 4.5 of the Budget.

Strategic Direction	Strategic Objectives
1. Community	<ul style="list-style-type: none"> <li>• Safe, resilient and proud communities</li> <li>• Celebrating and connecting communities</li> <li>• Community participation, engagement and ownership</li> <li>• Valuing community diversity and inclusion</li> </ul>
2. Liveability	<ul style="list-style-type: none"> <li>• Connected and accessible roads, crossings, paths and transport</li> <li>• Supporting healthy and active living</li> <li>• Provide for a diversity lifestyle and housing options</li> <li>• Attractive and well-maintained infrastructure and public spaces</li> </ul>
3. Sustainability	<ul style="list-style-type: none"> <li>• Valuing and protecting nature, cultural heritage and the environment</li> <li>• Effective and responsive waste services and education</li> <li>• Responsibly maintaining and managing natural landscapes and resources</li> <li>• Mitigating climate change and promoting clean / green technology</li> </ul>
4. Prosperity	<ul style="list-style-type: none"> <li>• Education, learning and skill development</li> <li>• Supporting local producers, agriculture and business</li> <li>• Improved options for shopping, hospitality, tourism and events</li> <li>• Local employment and training</li> <li>• Partnerships, advocacy and opportunities for investment</li> </ul>
5. Leadership	<ul style="list-style-type: none"> <li>• Information and engagement to involve community in decision making</li> <li>• Accountable and transparent governance and financial management</li> <li>• Responsive service delivery supported by systems, resources and an engaged workforce</li> <li>• Planning, advocating and innovating for the future</li> </ul>

## 1.3 BUDGET PREPARATION

This section lists the Budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

The budget is prepared based on the actions included in the Council Plan, which is developed and reviewed after undertaking detailed community engagement activities.

A summary of the Draft Budget is then prepared and delivered to Councillors in March. A workshop between officers and Council is then conducted to make any alterations to the Draft Budget. A 'proposed' Budget is prepared in accordance with the Act and submitted to Council in late April for approval 'in principle'. The Local Government Act 2020 no longer requires a formal section 223 process to be undertaken, as was previously the case under the Local Government Act 1989, but instead now requires that the budget be prepared in accordance with Councils Community Engagement Policy. Golden Plains Shire make the Draft Budget available for community feedback prior to finalising a Proposed Budget for adoption.

The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted and a copy submitted to the Minister by 30 June. The key dates for the budget process are summarised below:

Budget Process	Timing
1. Community Engagement Workshops	Feb
2. Analysis and consideration of Community Engagement workshop feedback	Feb
3. Officers prepare operating and capital budgets	Dec – March
4. Council receives Summary of Draft Budget for review	March/April
5. Council workshop/s conducted to review Draft Budget	March/April
6. Draft Budget submitted to Council for 'in principle' approval	April
7. Public notice advising intention to adopt Budget	April
8. Proposed Budget available for public inspection and comment	April
9. Submissions period closes (28 days)	May
10. Submissions considered by Council	June
11. Budget and submissions presented to Council for adoption	June
12. Copy of adopted Budget submitted to the Minister	June

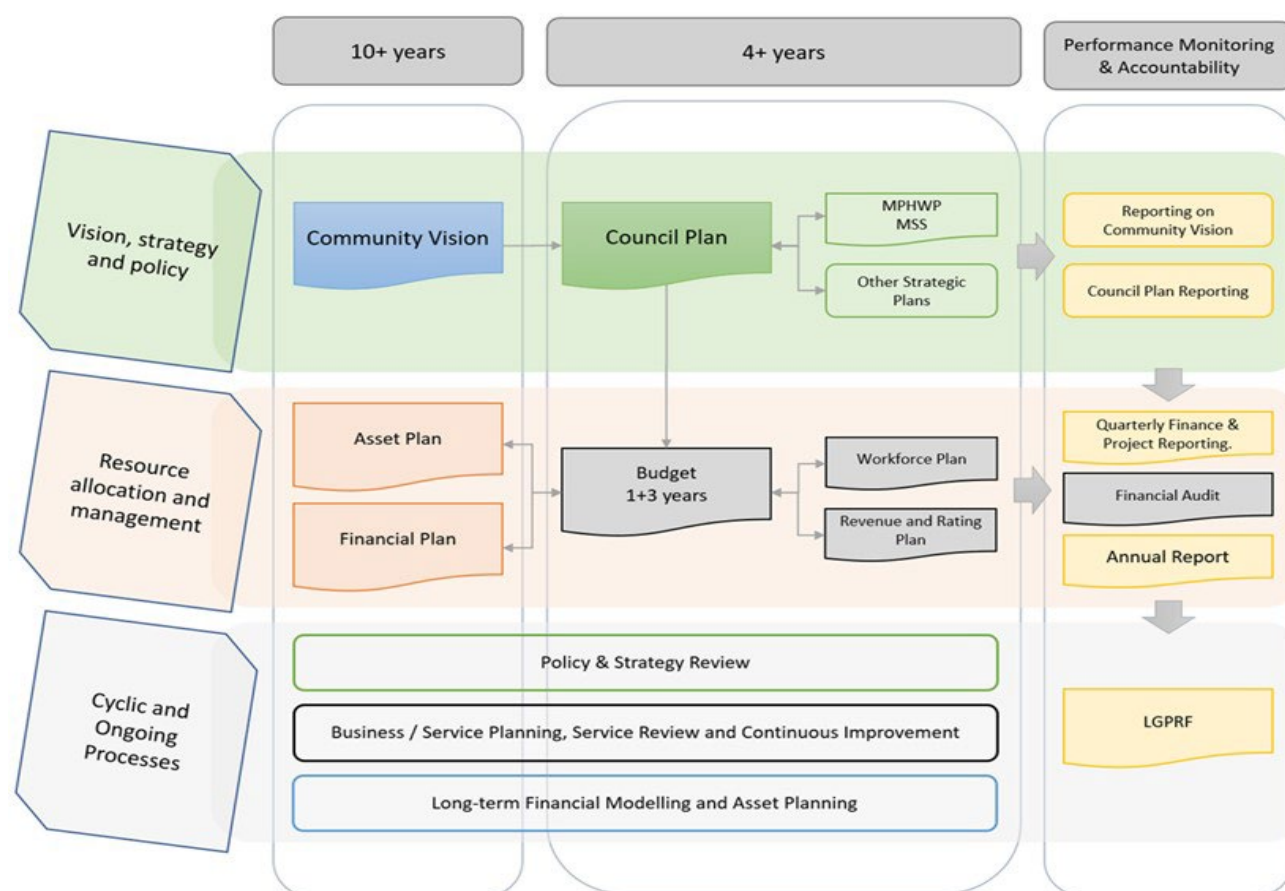


## 1.4 LINKAGE TO THE COUNCIL PLAN

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

### 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

## Shire Profile

Golden Plains Shire is a rural municipality situated between two of Victoria's largest regional cities, Geelong and Ballarat, with a population of over 24,765 (2021) people across 56 vibrant rural communities.

Renowned for its award-winning food and wine, iconic music festivals, goldfield heritage and friendly communities, Golden Plains Shire is an attractive destination both to visit and call home.

New residents, particularly young families, are attracted to the area's rural lifestyle, affordable housing and proximity to the services and jobs available in the Shire, as well as those in Melbourne, Geelong, Ballarat and the Surf Coast. Residents value the character of Golden Plains' small townships and communities, local facilities and services, and natural environment. As one of the fastest growing regions in Victoria, boasting rich biodiversity and a broad range of flora and fauna, Golden Plains Shire has much to offer.

Golden Plains also offers many opportunities for businesses, investment, sustainable development and employment, with more than 1,982 businesses including farming, construction, retail and home-based businesses. The Shire has a strong agricultural sector, with a history of wool, sheep and grain production. Now-a-days the Shire is seeing strong growth in intensive agriculture, including poultry, pigs, beef and goat dairy, as well as the expansion of viticulture in the Moorabool Valley. This in turn has driven an increase in the regions tourism offering, with visitors attracted to the region's picturesque wineries, gourmet food producers, agri-tourism and the monthly Golden Plains Farmers' Market.

## Our purpose

### Our Vision

A healthy, safe, vibrant, prosperous and sustainable community supported by strong leadership, transparent governance and community partnerships - Our Community, Our Economy, and Our Pride.

### Our Mission

We will achieve our vision through:

- Demonstrating good governance and involving the community in decision making
- working and advocating in partnership with our community to address social, economic and environmental challenges
- Promoting gender equality and equity and inclusion for all
- sustaining a focus on long term outcomes and delivering increased public value through good decision-making and wise spending
- building awareness and strategic alliances with government, regional groups and community.

## Our Values

### Honesty and Integrity

We will act ethically and honestly and work to continue to build the trust and confidence of the community

### Leadership

We will demonstrate strong and collaborative community leadership

### Accountability

We will act in an open and transparent manner and be accountable to our community for our processes, decisions and actions

### Adaptability

We will implement progressive and creative responses to emerging issues and will continue to work to build organisational and community resilience

### Fairness

We will base our decision making on research, information and understanding of the needs and aspirations of the whole community and promote equitable access to the Shire's services and public places.

## Key Planning consideration

### Service level planning

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

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

Golden Plains Shire is one of the leading producers of eggs and chicken meat in Victoria, producing nearly a quarter of Victoria's eggs. Council is encouraging continued growth and investment in intensive agriculture, by establishing the Golden Plains Food Production Precinct, near Lethbridge, which is on track to become one of Victoria's premier areas for intensive agriculture development and expansion.

Council is recognised for engaging with its communities to build community spirit; and plan for growth and future facilities and services. Residents continue to support their townships, with high levels of participation in clubs, activities and volunteering.

Looking to the future, Golden Plains Shire residents have shared their vision and priorities for the next 20 years in developing the Golden Plains Community Vision 2040 and through engagement undertaken to identify shorter term priorities for the Council Plan 2021-2025 and Budget. They identified the need to plan and manage the competing interests of a growing population whilst maintaining the Shire's highly valued rural character, meet community service and infrastructure needs, and maintain and improve the Shire's extensive road network.

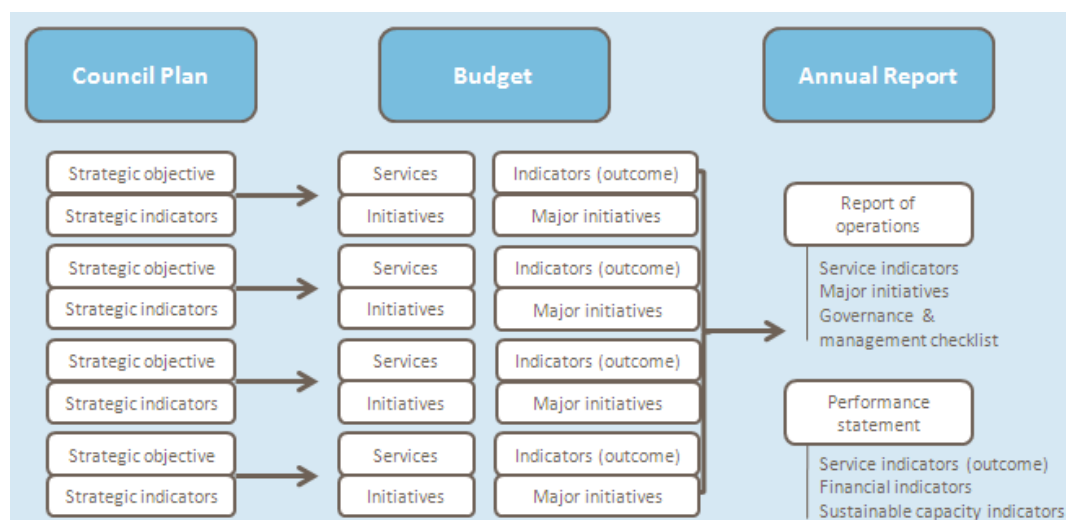
Golden Plains offers relaxed country living, with the services and attractions of Melbourne, Geelong and Ballarat just a stone's throw away. With an abundance of events, attractions and activities, as well many great local businesses and breathtaking views, Golden Plains a great place to live, invest, taste, see and explore.



## 2 SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

### 2.1 STRATEGIC OBJECTIVES

This section provides a description of the services and initiatives to be funded in the Budget for the 2022-23 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.



Source: Department of Jobs, Precincts and Regions

Strategic Direction	Strategic Objectives
1. Community	<ul style="list-style-type: none"> <li>Safe, resilient and proud communities</li> <li>Celebrating and connecting communities</li> <li>Community participation, engagement and ownership</li> <li>Valuing community diversity and inclusion</li> </ul>
2. Liveability	<ul style="list-style-type: none"> <li>Connected and accessible roads, crossings, paths and transport</li> <li>Supporting healthy and active living</li> <li>Provide for a diversity lifestyle and housing options</li> <li>Attractive and well-maintained infrastructure and public spaces</li> </ul>
3. Sustainability	<ul style="list-style-type: none"> <li>Valuing and protecting nature, cultural heritage and the environment</li> <li>Effective and responsive waste services and education</li> <li>Responsibly maintaining and managing natural landscapes and resources</li> <li>Mitigating climate change and promoting clean / green technology</li> </ul>
4. Prosperity	<ul style="list-style-type: none"> <li>Education, learning and skill development</li> <li>Supporting local producers, agriculture and business</li> <li>Improved options for shopping, hospitality, tourism and events</li> <li>Local employment and training</li> <li>Partnerships, advocacy and opportunities for investment</li> </ul>
5. Leadership	<ul style="list-style-type: none"> <li>Information and engagement to involve community in decision making</li> <li>Accountable and transparent governance and financial management</li> <li>Responsive service delivery supported by systems, resources and an engaged workforce</li> <li>Planning, advocating and innovating for the future</li> </ul>

## Strategic Direction 1: Community

### Strategic Objectives:

#### 1.1 Safe, resilient, and proud communities

Golden Plains communities are supported to be safe, proud and resilient through education, services, infrastructure, places and advocacy.

#### 1.2 Celebrating and connecting communities

Golden Plains connects to its indigenous Heritage and rich history and celebrates through arts, culture and events that bring communities together.

#### 1.3 Community participation, engagement and ownership

Golden Plains residents participate and are engaged in their communities through activities, places and opportunities that build capacity and ownership.

#### 1.4 Valuing community diversity and inclusion

Golden Plains values diversity and provides inclusive opportunities for residents of all ages, backgrounds and abilities to participate in their communities.

Strategic Objectives	Service area	Description of services provided		2020/21	2021/22	2022/23
				Actual	Revised Budget	Budget
				\$'000	\$'000	\$'000
1.1	Emergency Management	This service ensures Council staff are prepared and our resources and facilities are ready to assist in an emergency. This service also chairs the multi-agency Municipal Emergency Management Planning Committee and organises the preparation of the Municipal Emergency Management Plan and the relevant subplans.	Exp	95	119	163
			Rev	170	121	120
			NET	(75)	(2)	43
1.1	Fire Protection	Implementation of the Municipal Fire Management Plan which includes undertaking fire hazard inspections, completing maintenance in reserves and provides financial and physical support to the CFA for burning of Municipal land.	Exp	269	351	342
			Rev	19	36	39
			NET	250	315	302
1.1	Community Safety	To implement local laws, school crossing supervision, fire protection, emergency management and animal control programs to ensure the safety of residents and visitors to the Shire.	Exp	751	793	1,078
			Rev	520	572	591
			NET	230	221	487
1.1	Environmental Health	To protect and enhance the health of the public and the environment via a range of education and enforcement programs. To deliver services addressing domestic waste water management, food safety, immunisation and tobacco control regulations.	Exp	601	635	716
			Rev	346	340	345
			NET	255	295	371
1.1	Active Ageing & Inclusion Home & Community Care Program for Younger People (HACC PYP)	In response to the Commonwealth's aged care reforms, Council will transition out of funded in-home and in-community care services from 1 July 2022 and will focus instead on supporting older residents and people with a disability to age well, remain connected and meaningfully participate in their community through the provision of positive ageing, access and inclusion, assessment and service navigation, and social connections programs.	Exp	402	638	-
			Rev	235	256	-
			NET	167	382	-
1.3	Community Facilities	Improving the health and wellbeing of Golden Plains Shire residents and facilitating the development of healthy vibrant communities. Providing opportunity to support and access a range of services and programs at Council managed facilities across the Shire.	Exp	821	851	930
			Rev	55	108	109
			NET	765	743	821

1.4	Active Ageing and Inclusion - Commonwealth Home Support Program (CHSP)	In response to the Commonwealth's aged care reforms, Council will transition out of funded in-home and in-community care services from 1 July 2022 and will focus instead on supporting older residents and people with a disability to age well, remain connected and meaningfully participate in their community through the provision of positive ageing, access and inclusion, assessment and service navigation, and social connections programs.	<i>Exp</i>	1,341	1,842	-
			<i>Rev</i>	1,083	1,149	-
			<i>NET</i>	258	693	-
1.4	Active Ageing and Inclusion	Support for older residents and people with a disability to age well, remain connected and meaningfully participate in their community through the provision of positive ageing, access and inclusion, assessment and service navigation, and social connection programs.	<i>Exp</i>	-	-	680
			<i>Rev</i>	-	-	180
			<i>NET</i>	-	-	500
1.3	Community Development	Supporting and strengthening local communities and local leadership through the development of Community Plans and Council's community grants program.	<i>Exp</i>	769	910	838
			<i>Rev</i>	131	16	9
			<i>NET</i>	638	894	829
1.2	Arts and Culture	Facilitating the development of community arts and cultural development projects and creative industries in collaboration with local artists and communities. Arts, culture and heritage is central to the quality of life and wellbeing of residents in Golden Plains Shire.	<i>Exp</i>	166	356	244
			<i>Rev</i>	5	127	0
			<i>NET</i>	161	229	243
1.4	Youth Development	The Youth Development program offers a range of accessible and inclusive activities, programs and events designed to improve opportunities for youth and young adults ages 12-25 years of age to connect, learn and lead in their community. This is achieved through youth informed practice and strong community partnerships and connections.	<i>Exp</i>	304	349	513
			<i>Rev</i>	77	72	85
			<i>NET</i>	228	276	428
1.3	Volunteers	Supporting volunteers to best service their communities through recruitment and retention, capacity building, developing new programs and achieving best practice in volunteer management.	<i>Exp</i>	23	47	55
			<i>Rev</i>	0	0	1
			<i>NET</i>	23	46	54



## Initiatives

Service Area	Major Initiatives
Emergency Management	<ul style="list-style-type: none"> <li>• Chairs the multi-agency Municipal Emergency Management Planning Committee</li> <li>• Maintenance of Neighbourhood Safer Places</li> <li>• Preparation of the Municipal Emergency Management Plan and relevant subplans</li> <li>• Contribution to the Barwon Flood Warning System</li> <li>• Train for and prepare for the opening of Relief Centres in an emergency</li> <li>• Assist in accommodation and clothing for residents whose home is impacted by an emergency event</li> <li>• Assist in mitigating, responding to and recovering from an emergency</li> </ul>
Community Facilities	<ul style="list-style-type: none"> <li>• Implement improved systems and processes including an on-line facilities booking system</li> </ul>
Active Ageing & Inclusion	<ul style="list-style-type: none"> <li>• Determine future approaches to transport as a result of the Community Transport trial and Department of Transport Study</li> <li>• Deliver the Active Ageing and Inclusion Plan 2020-2024 to support the needs of older residents and people living with disability</li> </ul>
Community Development	<ul style="list-style-type: none"> <li>• Deliver two rounds of the Community Strengthening Grants Program including grants across funding streams and determine processes for the delivery of Berrybank Windfarm grants</li> <li>• Implement improvements to the Community Planning Program through delivery of the Community Planning Program Action Plan</li> </ul>
Arts & Culture	<ul style="list-style-type: none"> <li>• History &amp; Heritage - supporting the care and interpretation of our heritage assets (community and civic collections)</li> <li>• Facilitating opportunities for Creatives - brokering access to space and capacity building programs</li> <li>• Progress delivery of the Arts, Culture and Heritage Strategy 2022-2026</li> <li>• Facilitate opportunities for exhibitions, initiatives and arts programs</li> </ul>
Youth Development	<ul style="list-style-type: none"> <li>• Develop a Youth Development Action Plan.</li> <li>• Progress the delivery of programming and operations of the Golden Plains Youth Hub</li> <li>• Deliver programs from Engage and Freeza funding.</li> </ul>

## Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Revised Budget	Budget
Food Safety	Health & Safety	100%	100%	100%
Animal Management	Health & Safety	100%	100%	100%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community Care	Participation	Participation in HACC service  (Percentage of the municipal target population that receive a HACC service)	Number of people that received a HACC service  Municipal target population for HACC services  × 100
Home and Community Care	Participation	Participation in HACC service by CALD people  (Percentage of the municipal target population in relation to CALD people that receive a HACC service)	Number of CALD people who receive a HACC service  Municipal target population in relation to CALD people for HACC services  × 100
Food safety	Health and safety	Critical and major non-compliance notifications  (Percentage of critical and major non-compliance notifications that are followed up by Council)	Number of critical non-compliance 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
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions

## Strategic Direction 2: Liveability

### Strategic Objectives:

#### 2.1 Connected and accessible roads, crossings, paths and transport

Liveability is supported through the provision of, and advocacy for roads, bridges, pedestrian / cycling paths and connected transport options.

#### 2.2 Supporting healthy and active living

Liveability is supported through the provision of, and advocacy for facilities, initiatives and programs that enable healthy recreation, physical activity and social connection.

#### 2.3 Provide for a diversity lifestyle and housing options

Liveability is supported by a diversity of areas, infrastructure and housing that balance the needs of developing communities and value the rural lifestyle of Golden Plains.

#### 2.4 Attractive and well-maintained infrastructure and public spaces

Liveability is supported through advocacy for and provision of quality public spaces, infrastructure and services that deliver high standards of maintenance and cleanliness.

Strategic Objectives	Service area	Description of services provided		2020/21	2021/22	2022/23
				Actual	Revised Budget	Budget
				\$'000	\$'000	\$'000
2.3	Statutory Planning	To provide a range of statutory planning services to promote the fair, orderly and sustainable development of land within the Shire.	<i>Exp</i>	887	1,009	1,190
			<i>Rev</i>	1,409	1,262	1,465
			<i>NET</i>	(522)	(253)	(276)
2.3	Building Control	To undertake a range of regulatory compliance actions to ensure a safe build environment for all Golden Plains Shire residents.	<i>Exp</i>	556	771	874
			<i>Rev</i>	258	207	156
			<i>NET</i>	299	564	718
2.3	Strategic Planning	Undertake long term land use planning to meet the sustainable needs of current and future generations.	<i>Exp</i>	577	1,614	777
			<i>Rev</i>	68	431	121
			<i>NET</i>	509	1,184	656
2.3	Development Engineering	To provide engineering requirements to developments being approved within the Shire, ensuring WSUD principles are considered and implemented, together with best practice results.	<i>Exp</i>	340	387	515
			<i>Rev</i>	231	342	518
			<i>NET</i>	109	45	(3)
2.1	Community Transport	The Community Transport service provides a flexible, responsive transport service for isolated residents to stay connected to services within the shire and beyond. Paid staff and volunteers provide the transport service and eligibility is based on individual circumstances.	<i>Exp</i>	69	182	156
			<i>Rev</i>	8	76	4
			<i>NET</i>	61	107	152
2.2	Health Promotion	Collaboratively working with community, government, health and wellbeing partners and agencies to support, protect and improve the health and wellbeing of residents.	<i>Exp</i>	643	884	669
			<i>Rev</i>	483	516	495
			<i>NET</i>	161	368	174
2.2	Recreation Planning	Working to develop a range of recreation facilities and services, with the aim to increase active living in our community. By identifying, supporting and applying for grant funding, strategically planning recreation service and facility provision, building capacity and supporting local leadership in facility management and providing participation and engagement opportunities.	<i>Exp</i>	486	592	741
			<i>Rev</i>	11	1,161	4,623
			<i>NET</i>	474	(568)	(3,883)



2.2	Recreation Construction	Construction of community facilities, including halls, paths and trails, recreation reserves and pavilions, sporting facilities and playgrounds	Exp	213	748	1,017
			Rev	4,463	317	17
			NET	(4,250)	432	1,000
2.2	Recreation Infrastructure maintenance	Undertaking general maintenance of all Council owned and controlled land (DELWP), buildings and facilities and supporting communities that undertake these activities on behalf of Council. Maintenance completed in line with programs and Committee of Management agreements and conditions. Work completed through a mixture of in-house resources and contractors. 37% of this budget relates to depreciation.	Exp	3,271	3,361	3,484
			Rev	140	56	394
			NET	3,130	3,305	3,091
2.2	Major Projects	Planning and development of major projects, including halls, recreation reserves and pavilions and sporting facilities. Major land development projects undertaken by Council are also included in this program.	Exp	3,605	3,642	958
			Rev	1,102	5,232	3,440
			NET	2,502	(1,590)	(2,482)
2.1	Sealed Roads Routine Maintenance	Routine maintenance of the Road Register sealed local road network. Council road maintenance crew activities related to upkeep and maintenance of Councils 987km of sealed road network. Provision of roadside slashing and guidepost spraying (Fire prevention) for the sealed road network.	Exp	1,948	1,662	1,537
			Rev	192	190	196
			NET	1,756	1,471	1,341
2.1	Local Roads Depreciation	Depreciation for sealed roads	Exp	4,015	4,114	3,647
			Rev	-	-	-
			NET	4,015	4,114	3,647
2.1	Local Roads Resealing & Rehabilitation	Bituminous resealing of Council's local sealed road network. Council depreciation of the sealed road network. 97% of this budget relates to depreciation. Repairs of major and significant road failures (Hazardous) not identified in capital works improvement program.	Exp	453	416	457
			Rev	2	0	0
			NET	450	416	457
2.1	Local Roads Improvements	Road design to allow Council to submit grant applications. Majority of budget relates to income from these grant applications.	Exp	40	52	98
			Rev	4,258	7,253	2,581
			NET	(4,218)	(7,201)	(2,483)
2.1	Gravel Roads Re-Sheeting & Routine Maintenance	Routine maintenance of the Road Register gravel road network. Council road maintenance crew activities related to upkeep and maintenance of Councils 692km of gravel road network. There are 69km of formed and unmade roads not included on the road registers with minimal budget allocated to these roads. Reconstruction of gravel roads by gravel re-sheeting programs conducted on Council's local gravel road network.	Exp	1,457	1,436	1,217
			Rev	5	10	36
			NET	1,453	1,426	1,182
2.1	Gravel Road Depreciation	Depreciation for gravel roads	Exp	1,299	1,318	1,210
			Rev	-	-	-
			NET	1,299	1,318	1,210
2.1	Bridge Maintenance	General maintenance of Council's 138 bridges and major culverts. Maintenance activities are aligned to condition surveys and activities to keep assets safe and serviceable. Activities do not relate to asset improvement or upgrade. This budget includes income from grant funding applications. 44% of this budget relates to depreciation.	Exp	703	678	980
			Rev	618	822	3
			NET	84	(143)	977

2.1	Gravel Pits	Operation of Council Sago gravel pit. This budget relates to the extraction and use of Sago gravel within the Shire in line with licence requirements. Sago gravel is used in Council road projects, gravel re-sheeting and general gravel road maintenance. 20% of this budget relates to depreciation.	<i>Exp</i>	116	183	133
			<i>Rev</i>	23	106	54
			<i>NET</i>	94	77	80
2.4	Drainage Maintenance	Maintenance of Council's significant township and rural drainage assets. This includes pipe systems, open drains, discharge points, treatment wetlands and kerb & channel. The budget is split between urban and rural drainage projects. 16% of this budget relates to depreciation.	<i>Exp</i>	762	804	1,325
			<i>Rev</i>	58	58	75
			<i>NET</i>	704	746	1,250
2.3	Private Works	Provision of private works services for residents, other Councils and developers. External parties can request Council to provide quotation to complete works on their behalf. These requests normally relate to works that have potential impact on existing Council assets. These requests are dependant on Council resource availability.	<i>Exp</i>	25	6	6
			<i>Rev</i>	1	-	-
			<i>NET</i>	25	6	6
2.1	Line marking, Guideposts and Signs	Maintenance of line-marking, and delineation in the form of guideposts and signage across Council's local road network to Australian and VicRoads guidelines. This work includes maintenance and new signage as well as addressing customer requests.	<i>Exp</i>	314	274	309
			<i>Rev</i>	0	0	5
			<i>NET</i>	314	274	304
2.4	Street Lighting	Provision of street lighting across Council's local road network. This includes power costs associated with running streetlights, installation of new streetlights and maintenance where required.	<i>Exp</i>	144	165	168
			<i>Rev</i>	2	-	-
			<i>NET</i>	141	165	168
2.4	Bus Shelters	Provision and maintenance of bus shelters across the Shire in line with Council Policy.	<i>Exp</i>	16	13	16
			<i>Rev</i>	-	-	-
			<i>NET</i>	16	13	16
2.1	Paths and Trails	Maintenance of Council's network of footpaths and trails. Council maintain paths constructed from concrete, asphalt and gravel including all signage, drains and bollards. 58% of this budget relates to depreciation.	<i>Exp</i>	246	207	324
			<i>Rev</i>	1	50	50
			<i>NET</i>	245	157	274
2.4	Tree Maintenance	Tree maintenance works on Council's local road network and managed land, to ensure community safety and in response to customer requests. Maintenance work is delivered via internal staff and contractors. Council receives over 400 customer requests per year for tree maintenance.	<i>Exp</i>	643	991	904
			<i>Rev</i>	2	0	4
			<i>NET</i>	642	991	900
2.4	Township Maintenance	Provision of all township maintenance services in accordance with Council policy. This includes street beautification works, roadside, parkland and recreation facility grass, horticulture and arboriculture maintenance. Street furniture maintenance and replacement. General litter removal and removal of graffiti. Maintenance work is delivered via a combination of internal staff and contractors	<i>Exp</i>	1,078	1,416	1,321
			<i>Rev</i>	5	33	59
			<i>NET</i>	1,073	1,382	1,262

## Initiatives

Service Area	Major Initiatives
Recreation Planning	<ul style="list-style-type: none"> <li>Continue implementation of the Sport and Active Recreation Strategy 2020-2030 and Play Space Strategy 2019-2029.</li> <li>Undertake Master planning for recreation reserves.</li> <li>Develop concept plans, detailed designs and seek funding opportunities for Sport and Active Recreation projects.</li> </ul>
Development Services	<ul style="list-style-type: none"> <li>Undertake targeted planning scheme enforcement and compliance checks.</li> <li>Further progress the Bannockburn South East PSP</li> <li>Prepare Smythesdale &amp; Cambrian Hill Structure Plans</li> <li>Undertake a review of the Golden Plains Planning Scheme</li> <li>Prepare the Golden Plains Settlement Strategy</li> <li>Explore opportunities for the identification of new employment land within the Shire.</li> <li>Implement Council's adopted Domestic Waste Water Management Plan.</li> <li>Implement a targeted inspection program to ensure high levels of swimming pool barrier compliance.</li> </ul>
Development Engineering	<ul style="list-style-type: none"> <li>Ensuring engineering requirements are implemented through the development process, including compliance with Council's Infrastructure Design Manual</li> </ul>
Health Promotion	<ul style="list-style-type: none"> <li>Implement the Municipal Public Health and Wellbeing Plan 2021-2025.</li> <li>Consider and implement priorities from the Community Services and Infrastructure Plan</li> </ul>
Recreation Construction	<ul style="list-style-type: none"> <li>Ross Creek Play and Active Rec Upgrade</li> <li>Leighdale Equestrian Centre Undercover Area</li> <li>Rokewood Community Hub</li> <li>Subject to grant funding, progress Linton Oval Upgrade, Rokewood Netball and Tennis Court Upgrade and Tracks &amp; Trails Strategy</li> <li>Recreation Infrastructure maintenance</li> <li>Working with Committee of Management groups to identify priority maintenance projects</li> <li>Service Planning &amp; Asset Rationalisation Review</li> <li>Sports Field Management Optimisation</li> </ul>
Sealed Roads Routine Maintenance	<ul style="list-style-type: none"> <li>Sealed road maintenance and rehabilitation</li> <li>Yearly fire prevention program of roadside slashing</li> </ul>
Local Roads Resealing	<ul style="list-style-type: none"> <li>Ongoing road resealing activities</li> </ul>
Local Roads Rehabilitation	<ul style="list-style-type: none"> <li>Major patching and maintenance</li> </ul>
Local Roads Improvements	<ul style="list-style-type: none"> <li>Deliver the Roads to Recovery Funding Program</li> <li>Lobbying for Government and external road funding</li> <li>Road Design investigation</li> <li>Road Management Practice Improvements (Systems, Policies and Community Engagement)</li> </ul>
Gravel Roads Routine Maintenance	<ul style="list-style-type: none"> <li>Road Management Practice Improvements (Systems, Policies and Engagement)</li> <li>Gravel road maintenance as per Customer Charter and maintenance program</li> </ul>
Gravel Re-sheeting	<ul style="list-style-type: none"> <li>Ongoing gravel resheeting program</li> </ul>
Bridge Maintenance	<ul style="list-style-type: none"> <li>Bridge condition survey and revaluation program</li> <li>Lobbying for Government and external bridge funding</li> <li>Bridge and large culvert routine maintenance</li> </ul>

	<ul style="list-style-type: none"> <li>Obtaining contributions from other Councils where bridges are on Council boundaries</li> </ul>
Tree Maintenance	<ul style="list-style-type: none"> <li>Implement the strategies to address the Inverleigh Cypress Trees and Avenue of Significance.</li> <li>Develop strategies to address the Meredith Avenues of Significance.</li> <li>Development and implementation of proactive routine inspection and maintenance programs across the Shire.</li> <li>Inventorisation of all Arboriculture Assets.</li> </ul>
Line marking, Guideposts and Signs	<ul style="list-style-type: none"> <li>Managing road user safety through line marking and sign maintenance</li> </ul>
Street Lighting	<ul style="list-style-type: none"> <li>Management of power costs for street lighting</li> <li>Conversion of lighting to energy efficient systems where possible</li> </ul>
Township Maintenance	<ul style="list-style-type: none"> <li>Working with Committees of Management, Progress Associations and Volunteers to deliver practice work programs across the Shire.</li> <li>Township maintenance activities including mowing, horticulture, streetsweeping and irrigation maintenance.</li> <li>Working with Community Coordinators to achieve community plan outcomes.</li> </ul>
Paths and Trails	<ul style="list-style-type: none"> <li>Maintenance of Council Paths &amp; Trails</li> </ul>

### Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Revised Budget	2022/23 Budget
Statutory Planning	Decision making	0%	50%	0%
Roads	Satisfaction	44	44	44

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)	Number of VCAT decisions that did not set aside Council's decision in relation to a planning application  Number of VCAT decisions in relation to planning applications
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

## Strategic Direction 3: Sustainability

### Strategic Objectives:

#### 3.1 Valuing and protecting nature, cultural heritage and the environment

Sustainability is provided through practices, education and advocacy that protect native vegetation and ecosystems and preserve cultural and natural heritage for future generations.

#### 3.2 Effective and responsive waste services and education

Sustainability is provided through the efficient provision of waste management services and education to promote responsible behaviours and reduce waste to landfill.

### 3.3 Responsibly maintaining and managing natural landscapes and resources

Sustainability is provided through land management practices, community partnerships, initiatives and behaviours that enable a safe and thriving natural environment.

### 3.4 Mitigating climate change and promoting clean / green technology

Sustainability is provided through approaches to address climate change and its impact on health and the investigation and use of clean energy and technology solutions.

Strategic Objectives	Service area	Description of services provided		2020/21	2021/22	2022/23
				Actual	Revised Budget	Budget
				\$'000	\$'000	\$'000
3.1	Environment Sustainability	To implement the Environment Strategy that includes the development of programs to address climate emissions and deliver specific actions to ensure the protection and enhancement of identified environmental assets. This includes the development of natural environment reserve management plans, ecological and cultural burning program and community engagement activities to promote specific environmental projects.	<i>Exp</i>	672	837	834
			<i>Rev</i>	85	71	46
			<i>NET</i>	586	765	788
3.2	Garbage Collections	Delivery of the Waste and Resource Recovery Strategy. This includes the collection and disposal of domestic garbage and recyclables across the Shire. Management of ongoing shared services contracts including recycling, disposal and collection.	<i>Exp</i>	2,686	3,336	3,594
			<i>Rev</i>	3,143	3,718	3,788
			<i>NET</i>	(457)	(381)	(194)
3.2	Municipal Tips	Operation of the Rokewood Transfer Station including sorting and appropriate recycling and disposal. Rehabilitation and environmental monitoring of Council's registered historic landfill sites.	<i>Exp</i>	159	140	150
			<i>Rev</i>	36	20	27
			<i>NET</i>	124	120	122
3.2	Litter Control	Control of general litter and illegal dumping that occurs across the Shire. Dumping is normally seen in remote areas of low traffic. Council investigate all dumping to identify sources. Dumped rubbish is collected and disposed of properly.	<i>Exp</i>	69	92	96
			<i>Rev</i>	0	-	-
			<i>NET</i>	68	92	96



## Initiatives

Service Area	Major Initiatives
Garbage Collections	<ul style="list-style-type: none"> <li>Kerbside collection and disposal of garbage.</li> <li>Kerbside collection and treatment of recycling.</li> <li>Community communication, engagement and education of key waste management principles.</li> <li>Deliver Waste and Resource Recovery Strategy.</li> </ul>
Municipal Landfills	<ul style="list-style-type: none"> <li>Operation of Rokewood transfer station</li> <li>Management of Governments new e-Waste policy</li> </ul>
Environment Sustainability	<ul style="list-style-type: none"> <li>Maintenance and protection of natural environment reserves across the Shire.</li> <li>Community communication, engagement and education of key environmental principles.</li> <li>Weed management and eradication.</li> <li>Deliver and implement the Emission Reduction Action Plan, including initiatives from Climate Emergency Plan</li> <li>Ongoing review and implementation of Council's Environmental Strategy 2019-2027</li> </ul>

## Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Revised Budget	2022/23 Budget
Waste Collection	Waste Diversion	38.13%	20.50%	38.00%

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	$\frac{\text{Weight of recyclables and green organics collected from kerbside bins}}{\text{Weight of garbage, recyclables and green organics collected from kerbside bins}} \times 100$

## Strategic Direction 4: Prosperity

### Strategic Objectives:

#### 4.1 Education, learning and skill development

Prosperity will be enabled through early childhood development and advocacy for access to education, learning and skill development through all stages of life.

#### 4.2 Supporting local producers, agriculture and business

Prosperity will be enabled through activities that connect and promote small businesses and support local producers and agriculture.

#### 4.3 Improved options for shopping, hospitality, tourism and events

Prosperity will be enabled through local shopping, hospitality and a variety of businesses, events and activities that attract visitation and tourism.

#### 4.4 Local employment and training

Prosperity will be enabled through incentives and assistance for training and initiatives that support local employment.

#### 4.5 Partnerships, advocacy and opportunities for investment

Prosperity will be enabled through advocacy and the identification of investment opportunities, partnerships and projects.

Strategic Objectives	Service area	Description of services provided		2020/21	2021/22	2022/23
				Actual	Revised Budget	Budget
				\$'000	\$'000	\$'000
4.5	Economic Development	This service facilitates and supports a diverse, resilient, prosperous and socially responsible economy. This is done by working with business, government and community partners, through attracting investment, supporting local business, lobbying and advocating for improved infrastructure and developing tourism.	Exp	429	790	551
			Rev	326	48	1
			NET	103	743	550
4.2	Golden Plains Farmers' Market	To provide a genuine farmers' market experience for visitors and residents that strengthens opportunities for local growers and makers, supports the local economy and tourism and creates a vibrant community meeting place.	Exp	67	75	72
			Rev	18	27	35
			NET	49	48	37
4.1	Maternal and Child Health	Provides a comprehensive and focused approach for the promotion, prevention and early identification of the physical, emotional and social factors affecting young children and their families. The service supports child and family health, wellbeing and safety, focusing on maternal health and father inclusive practice as key enabler to optimise child learning and development.	Exp	643	837	1,055
			Rev	422	413	457
			NET	220	424	598
4.1	Children Services	Improve the health and wellbeing of families by increasing access to a range of quality universal and specialist children and family services. Support access through advocacy and promotion of services operated throughout the Shire including Council operated Private and Not-for-profit. Providing families choice and promoting quality services that meet community needs. Establish networks, develop relationships with service providers and consider gaps in community access to services.	Exp	374	502	312
			Rev	56	64	66
			NET	318	438	246
4.1	Kindergartens	Early Years Management of five funded kindergartens and accompanying early learning facilities located at Bannockburn, Meredith, Rokewood, Inverleigh and Teesdale. Council also offer Pre Kindergarten programs to 3 year olds and in 2022 will introduce 5 hrs of Funded Kindergarten to this 3 year old cohort as part of the Department of Education and Training 2 years of funded Kindergarten statewide reform. Council works closely with Incorporated Volunteer Parent Committees (Advisory Groups) to deliver quality education and care programs.	Exp	1,150	1,430	1,691
			Rev	1,467	1,016	1,393
			NET	(317)	413	298

4.1	Bannockburn Childrens Services	Improve the health and wellbeing of families by increasing access to a range of quality universal and specialist children and family services. Support access through advocacy and promotion of services operated throughout the Shire including Council operated Private and Not-for-profit. Providing families choice and promoting quality services that meet community needs. Establish networks, develop relationships with service providers and consider gaps in community access to services.	<i>Exp</i>	954	-	-
			<i>Rev</i>	1,045	-	-
			<i>NET</i>	(92)	-	-
4.1	Family Day Care	Golden Plains Shire Family Day Care Service operates a family day care service comprising of contracted Educators operating throughout the Shire within their own residences and from approved invenue facilities. Qualified educators provide education and care to between four and seven children per day and like childcare/ kindergartens are strictly regulated under National Regulation and Law. Some educators also provide before and after school care options for families.	<i>Exp</i>	234	433	376
			<i>Rev</i>	201	356	218
			<i>NET</i>	33	77	158
4.1	Bannockburn Family Services Centre	Management and operation of the integrated children's service at Bannockburn, incorporating childcare and funded Kindergarten programs. The service caters for children from 6 weeks to school age.	<i>Exp</i>	176	267	354
			<i>Rev</i>	136	224	225
			<i>NET</i>	40	43	129
4.1	Libraries	Providing an excellent fixed and mobile library service to residents of Golden Plains Shire through Council's participation in the Geelong Regional Library Corporation.	<i>Exp</i>	454	509	514
			<i>Rev</i>	(154)	1	1
			<i>NET</i>	608	508	513

## Initiatives

Service Area	Major Initiatives
Children Services	<ul style="list-style-type: none"> <li>Development of Municipal Early Years Plan</li> <li>Development of infrastructure planning concepts for Early Years facilities</li> <li>Planning and implementation of Sleep and Settling program (MCH/DHHS) (ongoing)</li> <li>Planning and implementation of School readiness funding (ongoing)</li> <li>Planning and implementation of Funded 3 year old Kindergarten (commenced 2022)</li> </ul>
Investment Attraction & Business Support	<ul style="list-style-type: none"> <li>Continue to support business initiatives to recover from COVID-19</li> <li>Implement the Tourism and Communications Strategy promoting the Three Trails</li> <li>Implement the new Economic Development, Tourism and Investment Attraction Strategy 2022-2032</li> </ul>
Golden Plains Farmers' Market	<ul style="list-style-type: none"> <li>Support local producers, business and tourism by conducting a monthly Farmer's Market and annual Twilight Market.</li> </ul>

## Service Performance Outcome Indicators

Service	Indicator	2020/21	2021/22	2022/23
		Actual	Revised Budget	Budget
Maternal and Child Health	Participation in 4 week key age and stage visit	99.20%	100%	100%
Maternal and Child Health	Infant enrolments in the MCH service	101.20%	100%	100%
Maternal and Child Health	Participation in the MCH service	82.31%	80%	80%
Maternal and Child Health	Participation in the MCH service by Aboriginal children	86.96%	80%	80%

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits  (Percentage of children attending the MCH key ages and stages visits)	Number of children who attend the MCH service at least once (in the year)  Number of children enrolled in the MCH service
Maternal and Child Health	Participation	Participation in MCH key ages and stages visits by Aboriginal children  (Percentage of Aboriginal children attending the MCH key ages and stages visits)	Number of Aboriginal children who attend the MCH service at least once (in the year)  Number of Aboriginal children enrolled in the MCH service
Libraries	Participation	Active library borrowers in municipality  (Percentage of the municipal population that are active library borrowers)	Sum of the number of active library borrowers in the last 3 financial years  Sum of the population in the last 3 financial years

## Strategic Direction 5: Leadership

### Strategic Objectives:

#### 5.1 Information and engagement to involve community in decision making

Council leadership will include the provision of timely information to community and deliberative engagement to inform and involve stakeholders in Council decision making.

#### 5.2 Accountable and transparent governance and financial management

Council leadership will include operating in an open and transparent manner to ensure responsible governance and sustainable financial, asset and risk management.

#### 5.3 Responsive service delivery supported by systems, resources and an engaged workforce

Council leadership will include the delivery of efficient and responsive service delivery supported by Council systems, processes and a healthy, productive workforce.

#### 5.4 Planning, advocating and innovating for the future

Council leadership will include advocacy, innovation, partnerships and planning to progress the Golden Plains Community Vision 2040 and ensure a bright future for all.

Strategic Objectives	Service area	Description of services provided		2020/21	2021/22	2022/23
				Actual \$'000	Revised Budget \$'000	Budget \$'000
5.1	Communications and Engagement	Articulate clearly Council initiatives, strategies, benefits and services to internal and external stakeholders through strong story-telling and professional design in communication channels including corporate publications, traditional and digital media and online. Deliver and support genuine engagement with local communities and GPSC residents.	Exp	577	753	797
			Rev	54	0	0
			NET	522	753	797
5.3	Customer Service Centres	To provide consistent, high quality customer service, by managing, resolving and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively and exceeding customer expectations which will enable Council and our community to reach their goals.	Exp	612	688	784
			Rev	4	2	1
			NET	608	686	783
5.2	Governance	To promote Council's organisational values - pride, respect, integrity, collaboration and excellence in everything we do. To ensure principles of 'good' governance principles guide decision making and contribute to the strategic direction of Council and outcomes for the community.	Exp	905	882	999
			Rev	7	13	2
			NET	898	868	997
5.2	Elections	Maintenance of voters' rolls in readiness for elections.	Exp	176	34	1
			Rev	11	-	-
			NET	165	34	1
5.2	Meetings	Conduct Council meetings, committee meetings, workshops and other meetings of Council with management.	Exp	54	42	39
			Rev	0	-	0
			NET	54	42	39
5.2	Corporate Planning	Maintenance of an integrated approach to corporate planning, financial planning, budgeting and resource allocation and the maintenance and measurement of organisational performance to meet customer service needs.	Exp	1,159	1,516	1,593
			Rev	27	67	67
			NET	1,132	1,449	1,526
5.3	Occupational Health and Safety	To develop, build and identify effective management of Council's exposure to all forms of Occupational Health and Safety risk and to foster safer work places.	Exp	293	351	342
			Rev	2	4	0
			NET	292	347	342



5.2	Risk Management	To develop, build and identify effective management of Council's exposure to all forms of risk and to foster safer places and environments within the municipality.	<i>Exp</i>	70	82	72
			<i>Rev</i>	2	5	0
			<i>NET</i>	68	77	72
5.2	General revenue	Levying of rates and charges, managing and collecting interest on rates, receipt of Victoria Grants Commission general purpose grant, managing investments to maximise interest and accounting for subdivisions handed to Council.	<i>Exp</i>	4	7	18
			<i>Rev</i>	29,631	30,272	30,355
			<i>NET</i>	(29,626)	(30,265)	(31,336)
5.2	Property and Rating	Management of Council's rating system, including levying rates and charges, outstanding interest and valuing all rateable properties.	<i>Exp</i>	717	818	873
			<i>Rev</i>	252	458	458
			<i>NET</i>	465	360	415
5.2	Corporate Reporting and Budgeting	Preparation of Council's Annual Budget, annual financial statements, Strategic Resource Plan, and other statutory returns in accordance with statutory requirements.	<i>Exp</i>	374	404	420
			<i>Rev</i>	2	6	6
			<i>NET</i>	372	398	414
5.2	Procurement and Contract Management	Develop and maintain documented standards for procurement governance and procurement process which result in value for money outcomes and minimal procurement risk. Also, develop the contract management capacity of Council.	<i>Exp</i>	339	382	355
			<i>Rev</i>	4	2	2
			<i>NET</i>	335	380	353
5.2	Borrowings	Effective management of Council borrowings.	<i>Exp</i>	291	261	228
			<i>Rev</i>	-	-	-
			<i>NET</i>	291	261	228
5.2	Plant Replacement	Management and replacement of Council's plant and equipment in accordance with the plant replacement schedule.	<i>Exp</i>	94	353	189
			<i>Rev</i>	106	301	183
			<i>NET</i>	(12)	52	6
5.2	Asset Management	Strategic Management of Council's significant asset base including but not limited to Roads, Bridges, footpaths, buildings, recreation reserves, drainage systems, parks and playgrounds etc. 2020-21 budget includes the re-allocation of 2 FTEs, additional corporate overheads and \$80k for an asset rationalisation review.	<i>Exp</i>	623	1,063	757
			<i>Rev</i>	2	1	1
			<i>NET</i>	622	1,062	756

## Initiatives

Service Area	Major Initiatives
Communications & Engagement	<ul style="list-style-type: none"> <li>Deliver a new inclusive Communications, Events and Engagement Strategy.</li> <li>Implement Council's Community Engagement Policy and develop quality, genuine engagement for all residents, including strengthening the Councillor Engagement program.</li> <li>Review and update Council's digital communications channels including websites, social media, and e-newsletters including the e-Gazette and the Community Engagement Register.</li> <li>Undertake a photography project to build a diverse library of images and videos of Shire events, locations and people of all ages and abilities.</li> </ul>
Customer Service Centres	<ul style="list-style-type: none"> <li>Implement the Customer Experience Strategy that ensures Golen Plains Shire Council is an agile, capable and sustainable Council into the future.</li> <li>Implement customer-friendly processes including the Complaints Handling Policy and integration with the Council First system.</li> </ul>
People and Culture	<ul style="list-style-type: none"> <li>Implement the Gender Equality Action Plan to create leadership opportunities for diverse women, ensure an enabling workplace culture and embed a gender inclusive approach to community programs, services and infrastructure.</li> <li>Implement the requirements of the Local Government Act including development of the CEO Recruitment and Remuneration Policy and Workforce Plan.</li> </ul>
Corporate Planning	<ul style="list-style-type: none"> <li>Implement the adopted Council Plan 2021-2025 in accordance with the provisions of the Local Government Act 2020.</li> </ul>
Governance	<ul style="list-style-type: none"> <li>Implement policies that continue to promote transparency and accountability to support Council to achieve their short, medium and long term goals for the municipal community.</li> <li>Implement good governance and decision making processes and meet all legislative requirements of the Local Government Act 2020</li> <li>Reviewing and updating Policies and Procedures</li> </ul>
Occupational Health and Safety	<ul style="list-style-type: none"> <li>Provide a structured Occupational Health and Safety System to Golden Plains Shire Council.</li> <li>Upskill our Leaders in key Occupational Health and Safety Areas.</li> <li>Improve response to emerging hazards.</li> </ul>
Risk Management	<ul style="list-style-type: none"> <li>Implement and review Council's Risk Management Framework and ensure all key risks have been measured and adequately controlled.</li> </ul>
Records Management	<ul style="list-style-type: none"> <li>Implementation of a corporate Digitisation Plan for greater accessibility to corporate records.</li> </ul>
Digital Transformation	<ul style="list-style-type: none"> <li>Delivery of the key actions of the Digital Transformation Strategy including embedding the Council First system into Council's operations</li> <li>Enhance operations around GIS systems</li> </ul>
Asset Management	<ul style="list-style-type: none"> <li>Migrate asset inspection programs to Assetic Maintenance including the annual road and footpath inspection program</li> <li>Implementation and population of the Assetic software system</li> <li>Adopt, monitor and deliver the improvements as identified in the Asset Plan 2022-2032</li> </ul>

## Service Performance Outcome Indicators

Service	Indicator	2020/21 Actual	2021/22 Revised Budget	2022/23 Budget
Governance	Satisfaction	47.00%	47.50%	47.50%

## Service Performance Outcome Indicators

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

## Strategic Objectives Summary

	Net Cost (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: Community	4,079	5,558	1,479
Strategic Objective 2: Liveability	9,737	23,181	13,444
Strategic Objective 3: Sustainability	812	4,673	3,861
Strategic Objective 4: Prosperity	2,528	4,924	2,396
Strategic Objective 5: Leadership	(24,607)	7,467	32,074
<b>Operating (surplus)/deficit for the year</b>	<b>(7,451)</b>	<b>45,803</b>	<b>53,254</b>

## Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 98 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 4.7) and sustainable capacity, which are not included in this Budget report. The full set of prescribed performance indicators 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.

## 2.2 EXTERNAL FACTORS

### **Local Government Amendment (Fair Go Rates) Act 2015**

- Local Government Amendment (Fair Go Rates) Act 2015 received Royal Assent on 2 December 2015. The Minister for Local Government has made a determination that the cap, which sets the maximum capped amount of rates and municipal charge revenue, will be an average 1.75% increase for the 2022-23 year.

### **Fire Services Property Levy Act 2012**

- Council will continue to collect the Fire Services Property Levy (FSPL), on behalf of the State Government, which was introduced on 1 July 2013. Hence, Council does not recognise this revenue and the levy is not included in any rating calculation or comparisons.

### **Local Authorities Superannuation Fund Defined Benefit Plan (LASF DB Plan)**

- The LASF DB Plan is an industry wide defined benefit fund that current and past employees of Council are members of and Council has a legal obligation to meet any 'calls' made on the fund. The fund was closed to new members in 1993.

As at 30 June 2020 the triennial actuarial review of the Plan determined the LASF DB Plan as in a satisfactory financial position, fully funded and that a 'call' was not required. This Plan is managed by Vision Super and is exposed to fluctuations in the market. No 'call' is expected in the short term and no provision has been made in 2022-23.

### **Local Government Costs**

- The Budget has been framed taking into account the cost of delivering local government services. CPI is a weighted basket of household goods and services. But, Council services are quite different to household services, since a greater proportion of costs are directed towards providing infrastructure and social and community services. These costs generally exceed other cost increases in the economy.

### **Insurance Costs**

- In 2021, WorkSafe made a decision to refuse MAV's application for renewal as a self-insured WorkCover insurer, with WorkCare subsequently ceasing operation in June 2021. As a result of the cessation of the scheme, the participating Council members will be required to absorb significant financial cost as required by WorkSafe. These costs are estimated to be ongoing until the latter half of 2027.
- The 2021-22 financial year saw Council WorkCover insurance move to EML. WorkSafe have indicated a potential increase to the WorkCover industry rates which could see a rise in premiums from the previous year. It is estimated the 2022-2023 premium will be between \$270,000 to \$320,000. An expected decision from WorkSafe on industry rates is expected closer to June 2022.
- The insurance market is currently experiencing a 'hard market' cycle, where insurers tend to withdraw capacity, increase rates and limit covers, which has been accelerated by the impact of COVID-19 in early 2020. With the increased frequency and severity of natural catastrophes, including large claim events such as bush fires over the 2019-20 year, along with expected premium increases exacerbated by significant withdrawal of capacity, the hard market conditions are likely to continue for the short to medium term. The 2022-23 budget includes an allowance for an increase in insurance premiums of \$150,000 compared to the historical levels in 2020-21.

### **Interest Rates**

- No new borrowings are forecast for the 2022-23 year.
- Interest rates for investments are assumed to be between 0.1% and 0.6% per annum.

### **Household Waste Disposal**

- In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included was the increase in the State Government landfill levy fees over 3 years to bring it into line with other States. Financial year 2022-23 is the final year of the landfill levy increase: the Budget includes an increase of \$20 per tonne for disposal to landfill which will increase the waste charge to \$10 per tenement.

### **Population Growth**

- Future population growth from 2020 to 2036 is estimated to be 2.3% per annum.

**Rates and Charges**

- Total rates and charges of \$27.04m include rates, municipal charge, special charges and garbage charge, supplementary rates and interest on rates and charges.
- The interest rate on outstanding rates and charges (per the Penalty Interest Rates Act 1983) is assumed to be 10.0% per annum. The rate can be reviewed at any stage during the year by the Attorney-General and this will be the rate that Council uses in accordance with the Local Government Act 1989.
- 5% of rates and charges raised in 2022-23 have been budgeted to remain outstanding at 30 June 2023.

**Grants**

- The Federal Assistance Grants distributed via the Victoria Grants Commission is assumed to increase only marginally from the 2021-22 allocation.
- Operating grants have decreased by 29% to \$9m.
- Capital grants have decreased by 18.3% to \$7.6m.
- Further detail on grant revenue is provided in Note 4.1 and 4.5.

**User Fees and Charges**

- Some statutory fees and charges will increase and the level of income from these fees is generally assumed to increase by 1.75% as a result of growth in the level of activity.
- Most of Council's non-statutory fees and charges will increase by 1.75% in accordance with the Financial Plan.

**Payables**

- Trade creditors are based on total capital expenditure, expenditure on Materials and Services and a portion of employee costs such as superannuation. The normal payment cycle is 30 days.

**Receivables**

- The balance of Other Debtors is based on collecting 95% of contributions, recoupments, grants, fees and charges raised during the year.

**Economy**

- Economic conditions are expected to remain stable during the budget period. Local Government plays a key role in the implementation of State and Federal Government economic development programs which impact on the level of capital works expenditure of Council.



## 2.3 INTERNAL FACTORS

### Employee Costs

- Total Employee costs for Council staff is expected to increase by \$970k or 2.8% from the 2021-22 budget.
- Enterprise Bargaining Agreement increments as well as growth and movements between bandings contribute to this increase.

### Impact of 2021-22 year on 2022-23 Budget

- The 2021-22 forecast Balance Sheet becomes the starting point for the 2022-23 financial year; therefore, this Statement holds the key to analysing the impact of last year's operations on the new Budget.
- The 2021-22 forecast as at 28 Feb 2022 remains consistent with the original Budget and any known material variance has been allowed for in the forecast. However, any subsequent movement to the forecast before 30 June 2022 will impact the opening Balance Sheet for 2022-23.
- Transactions occurring in the 2021-22 year will have an impact on the 2022-23 Budget. These include such items as closing cash balance, capital purchases and borrowings. These will impact opening cash balance, depreciation and interest respectively.

### Councillor and Mayoral Allowances

- In accordance with *Local Government Act 2020*, Section 39, commencing 6 April 2020, Council will pay the allowance for the Mayor, Deputy Mayor and Councillors in accordance with a Determination of the Victorian Independent Remuneration Tribunal under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.
- On 23 December 2019, the Minister for Local Government advised that Golden Plains Shire Council had been approved to progress from the allowance Category 1 (lowest level) to Category 2 (mid-level). This change was justified due to the increase in number of residents in the shire district and the increase in the Council's recurrent revenue numbers.
- Amounts included in the 2022-23 budget are based on Category 2 council (mid-level). A comparison of the change from Category 1 to Category 2 outlined in the table below:

Allowance	Annualised Thresholds 2021-22 Budget (Category 1)	Annual Allowance 18/12/21 – 17/12/2022 (Category 2)	Annual Allowance 18/12/22 – 17/12/23 (Category 2)	Annualised Threshold 2022-23 Budget (Category 2)
Councillor	\$24,090	\$30,024	\$30,890	\$30,487
Deputy Mayor		\$48,235	\$49,575	\$48,951
Mayoral	\$69,859	\$96,470	\$99,150	\$97,902

The Mayor contributes a component of their salary for the use of a motor vehicle to conduct mayoral duties.

## 2.4 BUDGET PRINCIPLES

The Budget also takes into account the following principles:

- The financial result should be consistent with Council's Financial Plan, to ensure long-term sustainability.
- All strategies contained within the Council Plan for the 2022-23 year should be funded in the Budget.
- Rates and charges are levied in accordance with Council's Rating Strategy and in compliance with the Local Government Act 2020.
- Spending and rating policies should be consistent with a reasonable degree of stability in the level of the rates burden.
- Council should have regard to the effect on future generations of decisions made.
- Staffing levels should be in accordance with Council's Financial Plan.
- Only one-off capital projects should be funded from any retained earnings balance.
- Debt finance can be used where appropriate as per Council's Borrowing Policy.
- Cash reserves should be maintained at appropriate levels.
- Long-term assets should be managed to maximise community benefit.
- Existing fees and charges should be increased in line with Council's Financial Plan or market forces.
- New revenue sources should be identified wherever possible.
- New initiatives or new employee proposals should be justified through a business case.
- Council recognises that government grants are a crucial element of financial sustainability.
- Council's Budget should take into account all of Council's other strategic plans.
- Financial risks faced by Council should be managed having regard to economic circumstances.

## 2.5 LEGISLATIVE REQUIREMENTS

Under the Local Government Act 2020 (the Act), Council is required to implement the principles of sound financial management. The principles of sound financial management are that a Council must:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations and
- Ensure full, accurate and timely disclosure of financial information relating to Council

Under the Act, Council is required to prepare and adopt an Annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Planning and Reporting) Regulations 2020 (the Regulations) which support the Act.

The 2022-23 Budget, which is included in this report, is for the year 1 July 2022 to 30 June 2023 and is prepared in accordance with the Act and Regulations. The Budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, and Statement of Changes in Equity, Statement of Cash Flows and a Statement of Capital Works. The Budget also includes a Statement of Human Resources.

These statements have been prepared for the year ended 30 June 2023 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a Financial Plan (Section 5.1), Rating Strategy and other strategies as detailed in Services, Initiatives and Service Performance Indicators (Section 2).

### 3 STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022-23 has been supplemented with projections to 2025-26 extracted from the Financial Plan.

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

- Comprehensive Income Statement

- Balance Sheet

- Statement of Changes in Equity

- Statement of Cash Flows

- Statement of Capital Works

- Statement of Human Resources

#### Pending Accounting Standards

The 2022-23 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities.

There are no pending standards that are likely to impact on the 2022-23 financial statements.

### 3.1 COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2026

	Note	Budget 2021-22 \$'000	Forecast 2021-22 \$,000	Budget 2022-23 \$'000	Projections		
					2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Operating Revenue</b>							
Rates and Charges	4.1.1	25,668	26,141	27,038	29,340	31,864	32,881
Statutory fees and fines	4.1.2	740	740	802	810	818	826
User Fees	4.1.3	2,043	2,133	2,234	2,273	2,313	2,359
Grants - Operating	4.1.4	12,072	13,363	9,483	9,601	9,722	9,843
Grants - Capital	4.1.5	8,350	9,249	7,559	8,017	4,529	6,403
Contributions - monetary	4.1.6	2,775	1,658	1,811	2,042	2,078	2,120
Contributions - non-monetary	4.1.7	1,125	1,125	1,125	1,145	1,165	1,188
Net Gain/(Loss) on Disposal of Property, Infrastructure	4.1.8	2,000	2,000	3,100	2,888	3,687	4,968
Other Income	4.1.9	72	72	102	250	250	250
<b>Total Income</b>		<b>54,845</b>	<b>56,481</b>	<b>53,254</b>	<b>56,366</b>	<b>56,426</b>	<b>60,837</b>
<b>Operating Expenditure</b>							
Employee costs	4.1.10	(17,952)	(18,415)	(18,922)	(19,803)	(20,700)	(21,664)
Materials and Services	4.1.11	(19,398)	(20,878)	(16,957)	(17,253)	(17,556)	(17,907)
Bad & Doubtful Debts	4.1.12	(131)	(81)	(60)	(62)	(63)	(66)
Depreciation & amortisation	4.1.13	(9,239)	(9,239)	(9,268)	(9,438)	(9,603)	(9,766)
Borrowing Costs	4.1.14	(272)	(271)	(227)	(324)	(340)	(350)
Other Expenses	4.1.15	(292)	(292)	(368)	(375)	(381)	(389)
<b>Total Expenses</b>		<b>(47,284)</b>	<b>(49,176)</b>	<b>(45,803)</b>	<b>(47,256)</b>	<b>(48,643)</b>	<b>(50,142)</b>
<b>Surplus / (Deficit) for the year</b>		<b>7,563</b>	<b>7,305</b>	<b>7,451</b>	<b>9,110</b>	<b>7,784</b>	<b>10,695</b>
<b>Other comprehensive income</b>		-	-	-	-	-	-
<b>Total comprehensive result</b>		<b>7,563</b>	<b>7,305</b>	<b>7,451</b>	<b>9,110</b>	<b>7,784</b>	<b>10,695</b>

\* Notes are included in Section 4.1

## 3.2 BALANCE SHEET

For the four years ending 30 June 2026

	Note	Budget 2021-22 \$'000	Budget 2022-23 \$'000	Projections		
				2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Current Assets</b>						
Cash and cash equivalents		11,595	9,295	13,466	14,901	19,818
Trade and Other Receivables		1,062	1,697	2,911	2,997	3,087
Inventories - Consumables		27	16	25	25	25
Non-current assets classified as held for sale		-	-	-	-	-
Other Assets		694	433	482	532	622
<b>Total Current Assets</b>	4.2.1	<b>13,378</b>	<b>11,441</b>	<b>16,884</b>	<b>18,455</b>	<b>23,551</b>
<b>Non-Current Assets</b>						
Investments in associates and joint ventures		791	636	649	694	724
Other non-current financial assets		240	178	214	304	364
Property, infrastructure, plant and equipment		487,548	524,203	528,148	530,295	532,502
<b>Total Non-Current Assets</b>	4.2.2	<b>488,579</b>	<b>525,018</b>	<b>529,011</b>	<b>531,293</b>	<b>533,590</b>
<b>TOTAL ASSETS</b>		<b>501,957</b>	<b>536,458</b>	<b>545,895</b>	<b>549,748</b>	<b>557,142</b>
<b>Current Liabilities</b>						
Trade and Other Payables		4,039	4,978	4,147	3,447	3,447
Trust Funds and Deposits		752	1,026	753	753	753
Provisions		3,904	3,304	4,031	4,201	4,372
Interest bearing loans and borrowings		2,244	1,253	1,474	1,658	1,522
<b>Total Current Liabilities</b>	4.2.3	<b>10,939</b>	<b>10,560</b>	<b>10,405</b>	<b>10,059</b>	<b>10,074</b>
<b>Non-Current Liabilities</b>						
Provisions		3,162	2,202	2,443	2,148	1,846
Interest bearing loans and borrowings		9,588	8,854	9,095	5,805	2,791
<b>Total Non-Current Liabilities</b>	4.2.4	<b>12,750</b>	<b>11,056</b>	<b>11,538</b>	<b>7,953</b>	<b>4,637</b>
<b>TOTAL LIABILITIES</b>		<b>23,689</b>	<b>21,617</b>	<b>21,943</b>	<b>18,012</b>	<b>14,711</b>
<b>NET ASSETS</b>		<b>478,268</b>	<b>514,842</b>	<b>523,952</b>	<b>531,736</b>	<b>542,431</b>
<b>Equity</b>						
Accumulated Surplus		208,910	217,010	226,120	233,904	244,599
Reserves		269,358	297,832	297,832	297,832	297,832
<b>TOTAL EQUITY</b>		<b>478,268</b>	<b>514,842</b>	<b>523,952</b>	<b>531,736</b>	<b>542,431</b>

\* Notes are included in Section 4.2



### 3.3 STATEMENT OF CHANGES IN EQUITY

Forecast for the year ending 30 June 2022	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		500,085	192,905	294,867	12,313
Surplus/(deficit) for the year		7,305	7,305	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(973)	-	973
Transfers from other reserves		-	9,906	-	(9,906)
<b>Balance at end of the financial year</b>		<b>507,390</b>	<b>209,143</b>	<b>294,867</b>	<b>3,380</b>

For the year ending 30 June 2023	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		507,390	209,143	294,867	3,380
Surplus/(deficit) for the year		7,451	7,451	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(979)	-	979
Transfers from other reserves		-	1,444	-	(1,444)
<b>Balance at end of the financial year</b>	<b>4.3</b>	<b>514,842</b>	<b>217,060</b>	<b>294,867</b>	<b>2,915</b>

For the year ending 30 June 2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		514,842	217,060	294,867	2,915
Surplus/(deficit) for the year		9,110	9,110	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>523,952</b>	<b>226,170</b>	<b>294,867</b>	<b>2,915</b>

**For the year ending 30 June 2025**

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		523,952	226,170	294,867	2,915
Surplus/(deficit) for the year		7,784	7,784	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>531,736</b>	<b>233,954</b>	<b>294,867</b>	<b>2,915</b>

**For the year ending 30 June 2026**

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		531,736	233,954	294,867	2,915
Surplus/(deficit) for the year		10,695	10,695	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>542,431</b>	<b>244,649</b>	<b>294,867</b>	<b>2,915</b>

\*Notes are included in Section 4.3

### 3.4 STATEMENT OF CASH FLOWS

For the four years ending 30 June 2026

	Note	Forecast	Budget	Projections		
		2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Cash Flows From Operating Activities</b> (Inclusive of GST where applicable)						
Receipts from Ratepayers		27,352	28,377	31,354	32,501	33,393
Grants		19,369	17,464	17,618	14,251	16,246
Interest Received		106	129	180	239	250
User Fees		2,966	3,132	2,159	2,197	2,311
Contributions and Recoupments		1,667	1,721	1,940	1,974	2,077
Payments to Employees		(18,354)	(18,846)	(20,199)	(19,024)	(21,447)
Payments to Suppliers		(22,415)	(19,900)	(17,598)	(17,191)	(17,728)
Net GST Refunded		1,694	1,156	1,056	1,031	1,064
Trust Funds		80	75	72	70	68
<b>Net cash provided by/(used in) Operating Activities</b>	<b>4.4.1</b>	<b>12,465</b>	<b>13,308</b>	<b>16,582</b>	<b>16,029</b>	<b>16,233</b>
<b>Cash Flows From Investing Activities</b> (Net of GST)						
Payment for Land & Buildings		(2,197)	(300)	(3,815)	(1,415)	(2,415)
Payment for Infrastructure Assets		(12,546)	(8,459)	(7,755)	(9,225)	(8,250)
Payment for Plant & Machinery		(1,948)	(1,087)	(1,087)	(1,297)	(892)
Payment for Furniture & Equipment		(699)	(261)	(400)	(414)	(400)
Payment for Other Structures		(9,020)	(8,691)	(3,195)	(3,300)	(3,620)
Proceeds from Sale of Assets		3,485	3,954	3,703	4,503	6,103
<b>Net cash provided by/(used in) Investing Activities</b>	<b>4.4.2</b>	<b>(22,925)</b>	<b>(14,844)</b>	<b>(12,549)</b>	<b>(11,148)</b>	<b>(9,474)</b>
<b>Cash Flows From Financing Activities</b>						
Interest Paid		(271)	(227)	(324)	(340)	(350)
Repayment of Borrowings		(1,463)	(1,684)	(1,251)	(4,389)	(2,573)
Proceeds from Loan		-	-	1,713	1,283	1,081
<b>Net cash provided by/(used in) Financing Activities</b>	<b>4.4.3</b>	<b>(1,734)</b>	<b>(1,911)</b>	<b>138</b>	<b>(3,446)</b>	<b>(1,842)</b>
<b>Net Increase/(Decrease) in Cash and cash equivalents</b>		<b>(12,194)</b>	<b>(3,447)</b>	<b>4,171</b>	<b>1,435</b>	<b>4,917</b>
Cash and cash equivalents at the beginning of the financial year		24,936	12,742	9,295	13,466	14,901
<b>Cash and cash equivalents at the end of the financial year</b>		<b>12,742</b>	<b>9,295</b>	<b>13,466</b>	<b>14,901</b>	<b>19,818</b>

\* Notes are included in Section 4.4

### 3.5 STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2026

	Note	Budget 2021-22 \$'000	Budget 2022-23 \$'000	Strategic Resource Plan Projections		
				2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		-	-	1,000	-	-
<b>Total land</b>		-	-	1,000	-	-
Buildings – specialised		160	<b>150</b>	1,740	1,015	2,165
Buildings – unspecialised		175	<b>150</b>	175	250	250
Heritage buildings		-	-	-	-	-
Building improvements		-	-	-	-	-
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>	<b>4.5</b>	335	<b>300</b>	1,915	1,265	2,415
<b>Total property</b>		335	<b>300</b>	3,815	1,415	2,415
<b>Plant and equipment</b>						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		2,243	<b>1,087</b>	1,087	1,297	892
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		542	<b>261</b>	400	414	400
Library books		-	-	-	-	-
<b>Total plant and equipment</b>	<b>4.5</b>	2,785	<b>1,348</b>	1,487	1,711	1,292
<b>Infrastructure</b>						
Roads		8,876	<b>4,164</b>	4,650	4,750	5,050
Bridges		1,782	<b>2,760</b>	2,000	2,100	2,200
Footpaths and cycleways		600	<b>400</b>	400	420	420
Drainage		355	<b>980</b>	500	500	600
Recreational, leisure and community facilities		2,218	<b>5,826</b>	1,870	2,550	2,870
Waste management		-	<b>800</b>	-	1,000	-
Parks, open space and streetscapes		925	<b>2,065</b>	1,325	750	750
Off street car parks		100	<b>100</b>	50	50	50
Other infrastructure		205	<b>155</b>	155	155	180
<b>Total infrastructure</b>	<b>4.5</b>	15,061	<b>17,150</b>	11,950	13,275	12,120
<b>Total capital works expenditure</b>		18,181	<b>18,798</b>	15,352	16,251	15,827
<b>Represented by:</b>						
New asset expenditure	<b>4.5.3</b>	2,510	<b>1,457</b>	1,665	1,740	1,765
Asset renewal expenditure	<b>4.5.4</b>	10,030	<b>6,756</b>	6,167	6,597	6,592
Asset upgrade expenditure	<b>4.5.5</b>	5,641	<b>10,585</b>	7,520	7,914	7,470
Asset expansion expenditure		-	-	-	-	-
<b>Total capital works expenditure</b>		18,181	<b>18,798</b>	15,352	16,251	15,827

\* Notes are included in Section 4.5

### 3.6 STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2026

	Note	Budget 2021-22 \$'000	Budget 2022-23 \$'000	Projections		
				2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Staff expenditure</b>						
Employee costs – operating		17,952	<b>18,922</b>	19,803	20,700	21,664
Employee costs - capital		-	<b>160</b>	150	150	180
<b>Total staff expenditure</b>	10	17,952	<b>19,082</b>	<b>19,953</b>	<b>20,850</b>	<b>21,844</b>
		FTE	<b>FTE</b>	FTE	FTE	FTE
<b>Staff numbers</b>						
Employees		182.6	<b>188.02</b>	193.02	198.02	203.02
<b>Total staff numbers</b>	10	182.6	<b>188.02</b>	<b>193.02</b>	<b>198.02</b>	<b>203.02</b>

\* Notes are included in Section 4.1.10

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

Department	Budget	Comprises		
		Permanent		Casual
		Full Time	Part time	
	2022-23 \$'000	\$'000	\$'000	\$'000
Community Services	<b>7,912</b>	4,358	3,365	189
Corporate Services	<b>3,948</b>	3,280	654	15
Infrastructure and Development	<b>5,120</b>	5,006	114	-
Office of CEO & Mayor	<b>1,941</b>	1,823	118	-
<b>Total permanent staff expenditure</b>	<b>18,922</b>	<b>14,466</b>	<b>4,252</b>	<b>204</b>

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

Department	Note	Budget	Comprises		
			Permanent		Casual
		2022-23	Full Time	Part time	
		FTE	FTE	FTE	FTE
Community Services		<b>79.49</b>	41.57	35.81	2.11
Corporate Services		<b>39.56</b>	31.52	7.84	0.20
Infrastructure and Development		<b>54.37</b>	53.40	0.97	-
Office of CEO & Mayor		<b>14.59</b>	13.35	1.24	-
<b>Total permanent staff expenditure</b>		<b>188.02</b>	<b>139.84</b>	<b>45.86</b>	<b>2.31</b>

## Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>CITIZEN &amp; CUSTOMER SERVICE</b>				
<b>Permanent - Full time</b>	<b>651</b>	<b>661</b>	<b>671</b>	<b>681</b>
Female	452	459	466	473
Male	199	202	205	208
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>279</b>	<b>283</b>	<b>287</b>	<b>291</b>
Female	279	283	287	291
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CITIZEN &amp; CUSTOMER SERVICE</b>	<b>930</b>	<b>944</b>	<b>958</b>	<b>972</b>
<b>CIVIC LEADERSHIP</b>				
<b>Permanent - Full time</b>	<b>1,821</b>	<b>2,339</b>	<b>2,851</b>	<b>3,363</b>
Female	1,200	1,516	1,839	2,156
Male	621	823	1,011	1,207
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>126</b>	<b>128</b>	<b>130</b>	<b>132</b>
Female	126	128	130	132
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CIVIC LEADERSHIP</b>	<b>1,947</b>	<b>2,467</b>	<b>2,981</b>	<b>3,495</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>235</b>	<b>238</b>	<b>242</b>	<b>245</b>
Female	116	117	119	121
Male	119	121	123	125
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>31</b>	<b>32</b>	<b>32</b>	<b>33</b>
Female	27	28	28	28
Male	4	4	4	4
Self-described gender	0	0	0	0
<b>Total ECONOMIC DEVELOPMENT</b>	<b>266</b>	<b>270</b>	<b>274</b>	<b>278</b>
<b>DEVELOPMENT &amp; REGULATORY SERVICE</b>				
<b>Permanent - Full time</b>	<b>2,179</b>	<b>2,212</b>	<b>2,245</b>	<b>2,279</b>
Female	1,159	1,177	1,194	1,212
Male	1,020	1,035	1,051	1,067
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>906</b>	<b>919</b>	<b>933</b>	<b>947</b>
Female	703	714	724	735
Male	203	206	209	212
Self-described gender	0	0	0	0
<b>Total DEVELOPMENT &amp; REGULATORY SERVICE</b>	<b>3,085</b>	<b>3,131</b>	<b>3,178</b>	<b>3,226</b>



	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>FINANCIAL MANAGEMENT</b>				
<b>Permanent - Full time</b>	<b>821</b>	<b>833</b>	<b>846</b>	<b>859</b>
Female	605	614	623	633
Male	216	219	223	226
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>
Female	15	16	16	16
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total FINANCIAL MANAGEMENT</b>	<b>836</b>	<b>849</b>	<b>862</b>	<b>875</b>
<b>HUMAN SUPPORT SERVICES</b>				
<b>Permanent - Full time</b>	<b>1,087</b>	<b>1,104</b>	<b>1,120</b>	<b>1,137</b>
Female	1,053	1,069	1,085	1,101
Male	34	35	36	36
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>1,990</b>	<b>2,020</b>	<b>2,050</b>	<b>2,081</b>
Female	1,990	2,020	2,050	2,081
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total HUMAN SUPPORT SERVICES</b>	<b>3,077</b>	<b>3,123</b>	<b>3,170</b>	<b>3,218</b>
<b>REC &amp; COMMUNITY DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>1,079</b>	<b>1,095</b>	<b>1,112</b>	<b>1,128</b>
Female	544	552	560	569
Male	535	543	551	559
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>360</b>	<b>366</b>	<b>371</b>	<b>377</b>
Female	262	266	270	274
Male	98	100	101	103
Self-described gender	0	0	0	0
<b>Total REC &amp; COMMUNITY DEVELOPMENT</b>	<b>1,439</b>	<b>1,461</b>	<b>1,483</b>	<b>1,505</b>
<b>ASSETS SERVICES</b>				
<b>Permanent - Full time</b>	<b>2,518</b>	<b>2,556</b>	<b>2,717</b>	<b>2,866</b>
Female	419	426	432	439
Male	2,099	2,130	2,285	2,427
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>78</b>	<b>79</b>	<b>80</b>	<b>81</b>
Female	47	48	49	49
Male	31	31	32	32
Self-described gender	0	0	0	0
<b>Total ASSETS SERVICES</b>	<b>2,596</b>	<b>2,635</b>	<b>2,797</b>	<b>2,947</b>

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>COMMUNITY PLACES AND ENVIRONMENT</b>				
<b>Permanent - Full time</b>	<b>2,380</b>	<b>2,522</b>	<b>2,560</b>	<b>2,705</b>
Female	732	743	754	766
Male	1,648	1,778	1,805	1,939
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>39</b>
Female	22	22	22	23
Male	15	15	16	16
Self-described gender	0	0	0	0
<b>Total COMMUNITY PLACES AND ENVIRONMENT</b>	<b>2,417</b>	<b>2,559</b>	<b>2,598</b>	<b>2,744</b>
<b>CORPORATE SUPPORT</b>				
<b>Permanent - Full time</b>	<b>1,695</b>	<b>1,720</b>	<b>1,746</b>	<b>1,772</b>
Female	869	882	895	909
Male	826	838	851	864
Self-described gender	0	0	0	0
<b>Permanent - Part time</b>	<b>430</b>	<b>436</b>	<b>443</b>	<b>450</b>
Female	430	436	443	450
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CORPORATE SUPPORT</b>	<b>2,125</b>	<b>2,157</b>	<b>2,189</b>	<b>2,222</b>
Casuals, temporary and other expenditure	204	207	210	213
Capitalised labour costs	160	150	150	150
<b>Total staff expenditure</b>	<b>19,082</b>	<b>19,953</b>	<b>20,850</b>	<b>21,844</b>

## Summary of Planned Human Resources FTE

For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>CITIZEN &amp; CUSTOMER SERVICE</b>				
<b>Permanent - Full time</b>	<b>6.94</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>
Female	4.94	5.10	5.10	5.10
Male	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>3.51</b>	<b>2.67</b>	<b>2.67</b>	<b>2.67</b>
Female	3.51	2.67	2.67	2.67
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total CITIZEN &amp; CUSTOMER SERVICE</b>	<b>10.45</b>	<b>9.77</b>	<b>9.77</b>	<b>9.77</b>
<b>CIVIC LEADERSHIP</b>				
<b>Permanent - Full time</b>	<b>13.13</b>	<b>16.61</b>	<b>21.61</b>	<b>24.61</b>
Female	10.13	12.61	16.61	18.61
Male	3.00	4.00	5.00	6.00
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>1.07</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>
Female	1.07	0.40	0.40	0.40
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total CIVIC LEADERSHIP</b>	<b>14.20</b>	<b>17.01</b>	<b>22.01</b>	<b>25.01</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Female	1.00	1.00	1.00	1.00
Male	1.00	1.00	1.00	1.00
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>0.40</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
Female	0.35	0.25	0.25	0.25
Male	0.05	0.05	0.05	0.05
Self-described gender	-	-	-	-
<b>Total ECONOMIC DEVELOPMENT</b>	<b>2.40</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>
<b>DEVELOPMENT &amp; REGULATORY SERVICE</b>				
<b>Permanent - Full time</b>	<b>21.82</b>	<b>19.72</b>	<b>19.72</b>	<b>19.72</b>
Female	11.82	10.82	10.82	10.82
Male	10.00	8.90	8.90	8.90
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>9.10</b>	<b>6.27</b>	<b>6.27</b>	<b>6.27</b>
Female	6.85	5.59	5.59	5.59
Male	2.25	0.68	0.68	0.68
Self-described gender	-	-	-	-
<b>Total DEVELOPMENT &amp; REGULATORY SERVICE</b>	<b>30.92</b>	<b>25.99</b>	<b>25.99</b>	<b>25.99</b>

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>FINANCIAL MANAGEMENT</b>				
<b>Permanent - Full time</b>	<b>8.10</b>	<b>7.56</b>	<b>7.56</b>	<b>7.56</b>
Female	6.15	5.27	5.27	5.27
Male	1.95	2.29	2.29	2.29
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>0.20</b>	<b>1.04</b>	<b>1.04</b>	<b>1.04</b>
Female	0.20	1.04	1.04	1.04
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total FINANCIAL MANAGEMENT</b>	<b>8.30</b>	<b>8.60</b>	<b>8.60</b>	<b>8.60</b>
<b>HUMAN SUPPORT SERVICES</b>				
<b>Permanent - Full time</b>	<b>10.02</b>	<b>10.62</b>	<b>10.62</b>	<b>10.62</b>
Female	9.72	9.32	9.32	9.32
Male	0.30	1.30	1.30	1.30
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>21.87</b>	<b>29.94</b>	<b>29.94</b>	<b>29.94</b>
Female	21.87	28.81	28.81	28.81
Male	-	1.13	1.13	1.13
Self-described gender	-	-	-	-
<b>Total HUMAN SUPPORT SERVICES</b>	<b>31.89</b>	<b>40.56</b>	<b>40.56</b>	<b>40.56</b>
<b>REC &amp; COMMUNITY DEVELOPMENT</b>				
<b>Permanent - Full time</b>	<b>9.63</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>
Female	4.93	4.50	4.50	4.50
Male	4.70	4.70	4.70	4.70
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>3.81</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>
Female	2.68	3.00	3.00	3.00
Male	1.13	0.90	0.90	0.90
Self-described gender	-	-	-	-
<b>Total REC &amp; COMMUNITY DEVELOPMENT</b>	<b>13.44</b>	<b>13.10</b>	<b>13.10</b>	<b>13.10</b>
<b>ASSETS SERVICES</b>				
<b>Permanent - Full time</b>	<b>27.69</b>	<b>29.75</b>	<b>33.93</b>	<b>34.93</b>
Female	3.55	5.45	5.45	5.45
Male	24.14	24.30	28.48	29.48
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>0.61</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
Female	0.50	0.50	0.50	0.50
Male	0.11	-	-	-
Self-described gender	-	-	-	-
<b>Total ASSETS SERVICES</b>	<b>28.30</b>	<b>30.25</b>	<b>34.43</b>	<b>35.43</b>

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>COMMUNITY PLACES AND ENVIRONMENT</b>				
<b>Permanent - Full time</b>	<b>24.61</b>	<b>26.33</b>	<b>22.15</b>	<b>23.15</b>
Female	7.55	5.60	5.60	5.60
Male	17.06	20.73	16.55	17.55
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>0.36</b>	<b>0.41</b>	<b>0.41</b>	<b>0.41</b>
Female	0.20	0.25	0.25	0.25
Male	0.16	0.16	0.16	0.16
Self-described gender	-	-	-	-
<b>Total COMMUNITY PLACES AND ENVIRONMENT</b>	<b>24.97</b>	<b>26.74</b>	<b>22.56</b>	<b>23.56</b>
<b>CORPORATE SUPPORT</b>				
<b>Permanent - Full time</b>	<b>15.90</b>	<b>14.67</b>	<b>14.67</b>	<b>14.67</b>
Female	7.75	8.91	8.91	8.91
Male	8.15	5.76	5.76	5.76
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>4.93</b>	<b>2.81</b>	<b>2.81</b>	<b>2.81</b>
Female	4.93	2.81	2.81	2.81
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total CORPORATE SUPPORT</b>	<b>20.83</b>	<b>17.48</b>	<b>17.48</b>	<b>17.48</b>
Casuals, temporary and other expenditure	2.31	1.22	1.22	1.22
Capitalised labour	1.40	-	-	-
<b>Total staff expenditure</b>	<b>188.02</b>	<b>193.02</b>	<b>198.02</b>	<b>203.02</b>

## 4 NOTES TO THE FINANCIAL STATEMENTS

### 4.1 INCOME STATEMENT

#### Adjusted Underlying Result

The regulations prescribe the method for calculating the 'Adjusted Underlying Result'. Per the following table, it removes any non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and other contributions to fund capital expenditure from the total comprehensive result.

	Budget 2021-22 \$'000	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Projection 2023-24 \$'000	Projection 2024-25 \$'000	Projection 2025-26 \$'000
<b>Total Comprehensive Result</b>	7,563	7,305	<b>7,451</b>	<b>9,110</b>	<b>7,784</b>	<b>10,695</b>
*Non-recurrent grants used to fund capital expenditure	(6,850)	(7,749)	(6,226)	(6,517)	(3,030)	(4,903)
Non-monetary asset contributions	(1,125)	(1,125)	(1,125)	(1,145)	(1,165)	(1,188)
Other contributions to fund capital expenditure	0	0	0	0	0	0
<b>Adjusted Underlying Result</b>	<b>(412)</b>	<b>(1,569)</b>	<b>100</b>	<b>1,448</b>	<b>3,589</b>	<b>4,604</b>

#### 4.1 Comprehensive Income Statement

##### Note 4.1.1: Rates and Charges (\$1,369k increase)

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

In developing the Financial Plan, 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 2022-23 the FGRS cap has been set at 1.75%. 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 1.75% in line with the rate cap.

The Rating Strategy was reviewed during 2021-22 with the objective of delivering a more equitable rating structure with key changes being the municipal charge reduced from \$310.60 per property to \$250 per property and slight increases to the differential rates for farms over 40 hectares, farms intensive, Bannockburn business and non-farm vacant land.

The current Rating Strategy is based on the following rating principles:

- Municipal charge of \$250 on all properties
- 87.5% differential rate for farms over 40 hectares
- 95% differential rate for farms intensive
- No discount for farms of 2 to 40 hectares (unless intensive farm)
- General rate applicable to non-farm, non-developable land in the Farm Zone
- Non-Farm Vacant Land rate of 205% of the general rate
- Business rate of 100% of the general rate
- Bannockburn business rate at 130% of the general rate
- General rate applicable to all other properties



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

	2021-22 Budget \$'000	2022-23 Budget \$'000	Change \$'000	%
Rates Revenue	18,513	<b>20,099</b>	1,585	8.6%
Municipal Charge General	3,404	<b>2,807</b>	(597)	(17.5%)
Interest on Rates	100	<b>100</b>	-	0%
Supplementary Rates and Rates Adjustments	150	<b>256</b>	106	71%
Municipal Charge on Supps	15	<b>25</b>	10	67%
Garbage Collection Charge (Compulsory)	3,486	<b>3,581</b>	180	5.3%
Garbage Collection Charge (Not Compulsory)	85	<b>169</b>	84	99.0%
<b>Total rates and charges</b>	<b>25,668</b>	<b>27,038</b>	<b>1,369</b>	<b>5.3%</b>

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

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

Type or class of land	2021-22 # cents/\$CIV*	2022-23 cents/\$CIV*	Change
Residential Improved	0.002669	0.002185	(0.000484)
Business, Industrial & Commercial	0.002669	0.002185	(0.000484)
Business, Industrial & Commercial Bannockburn	0.003202	0.002841	(0.000361)
Farm Land Broadacre	0.002268	0.001912	(0.000356)
Farm Land Intensive	0.002402	0.002076	(0.000326)
Farm Land < 40 Hectares	0.002669	0.002185	(0.000484)
Non Farm Vacant Land	0.005337	0.004479	(0.000858)
Vacant Land Non-Developable	0.002669	0.002185	(0.000484)

# Actual 2021-22 rate in dollar applied to final valuations. Budget rate in the dollar is calculated using draft revaluation data available at time of setting budget.

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	2021-22 \$'000	2022-23 \$'000	Change	
			\$'000	%
Residential Improved	12,550	13,498	948	7.6%
Business, Industrial & Commercial	107	134	27	25.2%
Business, Industrial & Commercial Bannockburn	244	242	(2)	(0.8%)
Farm Land Broadacre	3,381	3,655	274	8.1%
Farm Land Intensive	49	60	11	22.5%
Farm Land < 40 Hectares	82	95	13	15.8%
Non Farm Vacant Land	1,963	2,252	289	14.7%
Vacant Land Non-Developable	136	163	27	19.9%
<b>Total amount to be raised by general rates</b>	<b>18,513</b>	<b>20,099</b>	<b>1,587</b>	<b>8.6%</b>

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

Type or class of land	2021-22 #	2022-23	Change	
			\$'000	%
Residential Improved	8,356	8,568	212	2.5%
Business, Industrial & Commercial	154	171	17	11.0%
Business, Industrial & Commercial Bannockburn	127	128	1	0.8%
Farm Land Broadacre	1,279	1,279	0	0.0%
Farm Land Intensive	21	22	1	4.8%
Farm Land < 40 Hectares	53	52	(1)	(1.9%)
Non Farm Vacant Land	1,389	1,441	52	3.7%
Vacant Land Non-Developable	269	269	0	0.0%
<b>Total amount to be raised by general rates</b>	<b>11,648</b>	<b>11,930</b>	<b>282</b>	<b>2.4%</b>

# Actual 2021-22 assessments applied to rate in the dollar calculation. Only draft revaluation data was available at time of setting 2021-22 budget.

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	2021-22 # \$'000	2022-23 * \$'000	Change	
			\$'000	%
Residential Improved	4,783,382	6,180,176	1,396,794	29%
Business, Industrial & Commercial	44,322	61,214	16,892	38%
Business, Industrial & Commercial Bannockburn	80,321	83,293	2,972	4%
Farm Land Broadacre	1,484,082	1,911,570	427,488	29%
Farm Land Intensive	19,157	28,747	9,590	50%
Farm Land < 40 Hectares	35,289	43,312	8,023	23%
Non Farm Vacant Land	348,383	502,937	154,554	44%
Vacant Land Non-Developable	51,229	74,559	23,330	46%
<b>Total valuation</b>	<b>6,846,166</b>	<b>8,885,808</b>	<b>2,039,643</b>	<b>30%</b>

\*The above valuations and rates in the dollar are based on the 2022 Stage 4 Certified Revaluations.

# Actual 2021-22 final valuations. Only draft revaluation data was available at time of setting 2021-22 budget.

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

Type of Charge	Per Rateable Property 2021-22	Per Rateable Property 2022-23	Change	
	\$	\$	\$	%
Municipal Charge General	310.60	250.00	(60.6)	(19%)

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

	2021-22 \$	2022-23 \$	Change	
			\$	%
Municipal Charge General	3,404	2,807	(597)	(17.5%)

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 2021-22	Per Rateable Property 2022-23	Change	
	\$	\$	\$	%
Residential Garbage Inc Recycling	379.00	389.00	10	<b>2.6%</b>
Second Service Garbage Collection	189.50	194.50	5	<b>2.6%</b>
Second Service Recycling Collection	189.50	194.50	5	<b>2.6%</b>
Commercial Garbage Inc Recycling (Cost Recovery)	379.00	389.00	10	<b>2.6%</b>

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

	2021-22	2022-23	Change	
	\$	\$	\$	%
Garbage Collection Charge (Compulsory)	3,401	<b>3,581</b>	180	<b>5%</b>
Garbage Collection Charge (Not Compulsory)	85	<b>169</b>	84	<b>99%</b>

#### 4.1.1(k) Fair Go Rates System Compliance

Golden Plains Shire 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

	2021-22	2022-23
Total Rates	\$18,513,266	\$20,098,875
Number of rateable properties	11,648	11,930
Base Average Rate	\$1,873.93	\$1,887.58
Maximum Rate Increase (set by the State Government)	<b>1.50%</b>	<b>1.75%</b>
Capped Average Rate	\$1,901.69	\$1,920.07
Maximum General Rates and Municipal Charges Revenue	\$22,074,866	\$23,194,003
Budgeted General Rates and Municipal Charges Revenue	\$21,277,430	\$23,006,375
Budgeted Supplementary Rates and Municipal Charges Revenue	\$165,000	\$281,244
Budgeted Total Rates and Municipal Charges Revenue	\$22,182,441	\$23,287,619

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

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

- The making of supplementary valuations (2022-23: estimated \$256k and 2021-22: \$150k)
- 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(m) Differential rates

Further detailed information concerning Rates and Charges can be found in Section 5.4 Rating Information and Section 6 Appendices.

**Note 4.1.2: Statutory Fees and Fines (\$62k increase)**

Statutory fees and fines represent 1.5% of total income. Details of total fees and fines contained in the Budget follow.

Statutory Fees and Fines	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Planning and Building Fees	471	517	46
Animal Infringement Fines	70	70	0
Land Information Certificate Fees	28	28	0
Drainage Information Fees	50	50	0
Other Fees and Fines	121	137	16
<b>Total Statutory Fees and Fines</b>	<b>740</b>	<b>802</b>	<b>62</b>

**Note 4.1.3: User Fees (\$190k increase)**

User fees represent 4.2% of total income. Details of total fees contained in the Budget follow.

User Fees	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Animal Registration Charges	420	420	0
Kindergarten Cluster	223	244	21
Septic Tank Fees	210	220	10
Long Day Care	205	206	0
Home and Community Care Fees	206	0	(206)
Subdivision Supervision Fees	200	500	300
Food and Health Fees	79	83	4
Bannockburn Cultural Centre Fees	60	60	0
Rents and Leases	41	41	0
Fire Hazard Eradication Fees	25	25	0
Farmers Market Fees	24	30	6
Smythesdale Business Hub Fees	33	33	1
Other	37	40	3
Community Protection Fees	19	19	(1)
Planning and Building Fees	68	114	46
Rokewood Transfer Station	13	20	7
Road Opening Permit Fees	15	15	0
Tip Fees	160	160	0
Animal Fees and Fines	2	1	(1)
Local Laws Infringement Fines	3	3	0
Meredith Community Hub Fees	1	1	0
<b>User Fees Total</b>	<b>2,043</b>	<b>2,234</b>	<b>190</b>

**Note 4.1.4: Grants - Operating (\$2.6m decrease)**

Operating grants comprise 17.8% of the total income. The Budget provides for \$9.5m in operating grants, representing a decrease of \$2.5m from the 2021-22 budget.

The Budget allows for a Victoria Grants Commission (VGC) allocation of \$6.8m. A complete listing of total budgeted grants is shown below.

**Operating Grant Funding Types and Source**

COVID Safe Grant	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
General Purpose Grants (VGC)	6,394	6,798	404
Commonwealth Home Support Program	989	179	(810)
<b>Recurrent - State Government</b>			
Children Services	513	446	(67)
Kindergarten	773	833	60
Health Promotion	497	495	(2)
Maternal & Child Health	318	336	18
Age & Disability Services	192	0	(192)
Emergency Management	120	120	0
Youth Development	72	85	13
Environment Management	45	45	0
Community Protection	45	45	0
Public Health	17	20	3
<b>Total Recurrent Grants</b>	<b>9,974</b>	<b>9,402</b>	<b>(572)</b>
<b>Non-recurrent - State Government</b>			
Bannockburn Industrial Estate	2,000	0	(2,000)
Recreation	18	0	(18)
Others	5	0	(5)
Teesdale Flood Study	0	81	81
Women Building Surveyor's Program	75	0	(75)
<b>Total Non-recurrent Grants</b>	<b>2,098</b>	<b>81</b>	<b>(2,017)</b>
<b>Total Operating Grant Funding</b>	<b>12,072</b>	<b>9,483</b>	<b>(2,589)</b>

**Note 4.1.5: Grants - Capital (\$791k decrease)**

The Budget provides for \$7.6m in capital grants representing a decrease of \$791k from 2021-22 Budget. Capital grants comprise 14.2% of the total income. Capital grants are utilised to deliver Capital projects.

Non-recurrent grant means a grant obtained on the condition that it is expended in a specified manner and is not expected to be received again during the period covered by Council's Financial Plan.

**Capital Grant Funding Types and Source**

Recurrent - Commonwealth Government	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Roads to Recovery	1,500	1,333	(167)
Local Roads and Community Infrastructure Program	4,180	0	(4,180)
Black Spot Program	873	0	(873)
<b>Total Recurrent Grants</b>	<b>6,553</b>	<b>1,333</b>	<b>(5,220)</b>
<b>Non-Recurrent - Commonwealth Government</b>			
Bridges	700	1,248	548
<b>Non-Recurrent - State Government</b>			
Roads	0	0	0
Recreation, Leisure and Community	1,047	4,898	3,851
Footpath	50	80	30
<b>Total Non-Recurrent Grants</b>	<b>1,797</b>	<b>6,226</b>	<b>4,429</b>
<b>Total Capital Grant Funding</b>	<b>8,350</b>	<b>7,559</b>	<b>(791)</b>

**Note 4.1.6: Contributions - Monetary (\$964k decrease)**

The Budget provides for \$1.8m monetary contributions, representing an decrease of \$964k from the 2021-22 budget. Monetary Contributions comprise 3.4% of total income.

Below is a list of monetary contributions contained in the Budget.

Contributions	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Bannockburn Industrial Estate	1,128	0	(1,128)
Wind Farm Income	415	415	0
Public Open Space Contributions	400	750	350
Developer Community Contributions	250	100	(150)
Bannockburn Kindergarten Income	184	221	37
Gravel Sales	105	54	(51)
Motor Vehicle Recoupments	57	61	4
Family Day Care Administration & Carer Levy	68	36	(32)
Debt Collection Recoupment	1	1	0
Telecommunications Towers Income	44	53	9
Swimming pool barrier inspection and report	0	5	5
Sale of Waste Bins	33	38	5
Panel Hearing Reimbursement	20	20	0
Other	32	37	5
Inclusion Support Subsidy	20	0	(20)
Farmers Market Sponsorship	3	5	2
Standpipe Water Sales	2	2	0
Scrap Metal - Rokewood Transfer Station	5	5	0
Valuation Fee Recoupments	7	8	1
Auction Revenue - Animal Control	1	1	0
<b>Contributions Total</b>	<b>2,775</b>	<b>1,811</b>	<b>(964)</b>



**Note 4.1.7: Contributions - Non-Monetary (no change)**

The Budget provides for \$1.125m non-monetary (assets) contributions, representing 2.1% of total income.

Contributions - Non-Monetary	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Subdivisional Assets Handed to Council	1,125	1,125	-
<b>Total Contributions - Non-Monetary</b>	<b>1,125</b>	<b>1,125</b>	<b>-</b>

**Note 4.1.8: Net Gain on Disposal of Property, Plant and Equipment**

Proceeds from the sale of assets, less their written down value, is disclosed as a net figure in the Income Statement. The details of the net result are detailed in the table below.

	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
<b>Proceeds From Sale of Assets</b>			
Plant and Machinery	300	183	(117)
Motor Vehicles	260	328	68
Lomandra Drive Land Sales	2,925	3,440	515
Computers & Equipments	1	3	2
<b>Total Proceeds from Sale of Assets</b>	<b>3,485</b>	<b>3,954</b>	<b>469</b>
<b>Written Down Value of Assets Sold</b>			
Plant and Machinery	300	139	(161)
Motor Vehicles	260	139	(121)
Lomandra Drive Land Sales	925	575	(350)
<b>Total Written Down Value of Assets Sold</b>	<b>1,485</b>	<b>853</b>	<b>(632)</b>
<b>Net Gain on Disposal</b>	<b>2,000</b>	<b>3,101</b>	<b>1,101</b>

**Note 4.1.9: Other Income (\$30k increase)**

Other income includes interest on investments. Interest on investments has been based on short term deposit rates ranging from 0.1% to 0.4%. The budget of \$102k comprises only 0.2% of total income.

**Expenditure****Note 4.1.10: Employee Costs (\$970k increase)**

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, WorkCover premiums, long service leave and fringe benefits tax.

Employee costs are budgeted to increase from the 2021-22 forecast by \$970k, or 5.4%, to \$18.9m. Enterprise Bargaining Agreement increments, growth and movements between banding contribute to this increase.

## Reconciliation from 2021-22 Budget

	Budget 2021-22	Budget 2022-23	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	15,601	<b>16,661</b>	1,060	<b>6.8%</b>
WorkCover	604	<b>444</b>	(160)	<b>-26.5%</b>
Superannuation	1,559	<b>1,650</b>	91	<b>5.8%</b>
Fringe benefits tax	170	<b>160</b>	(10)	<b>-5.9%</b>
Other	18	<b>7</b>	(11)	<b>-61.1%</b>
<b>Total employee costs</b>	17,952	<b>18,922</b>	970	<b>5.4%</b>

**Note 4.1.11: Materials and Services (\$2.4m decrease)**

Materials and Services include the purchase of consumables, payments to contractors for the provision of services, utility costs and one-off operating costs of a capital nature.

Operating materials and services are budgeted to decrease by \$2.4m to \$16.9m.

Materials and Services	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Projects and Services	(6,158)	(3,288)	2,870
Garbage Operations	(3,014)	(3,384)	(370)
General Maintenance	(1,959)	(1,776)	182
Community Facility Projects	(1,515)	(1,219)	296
Contractors and Consultants	(1,068)	(1,485)	(417)
Vehicle and Machinery	(1,068)	(944)	124
Building Maintenance	(893)	(860)	34
IT Operations	(933)	(1,075)	(142)
Election Expenses	(30)	0	30
Other	(421)	(387)	34
Cleaning	(364)	(441)	(76)
Training	(327)	(313)	13
Utilities	(313)	(330)	(16)
Telecommunications	(284)	(285)	(1)
Insurance	(510)	(602)	(92)
Legal Fees	(201)	(188)	13
Printing and Stationery	(165)	(162)	3
Advertising	(121)	(164)	(43)
Gravel Pit Operations	(54)	(54)	0
<b>Total Materials and Services</b>	<b>(19,398)</b>	<b>(16,957)</b>	<b>2,441</b>

\*Other category contains the following corporate memberships

Organisation	2021-22 Forecast \$'000	2022-23 Budget \$'000	Variance
MAV	(27)	(27)	0
Timber Towns	(1)	(3)	(2)
CHCV Inc	(13)	(13)	0
G21	(46)	(46)	0
Committee of Ballarat	(4)	(4)	0
LG Pro	(1)	(1)	0
Rural Council Victoria Network	(3)	(3)	0
Peri Urban Regional Planning	(21)	(21)	0
Reginal Tourism - Tourism Geelong	(8)	(8)	0
Reginal Tourism - Ballarat Regional Tourism	(4)	(2)	2
LGVGA	(10)	(10)	0
Greenhouse Alliance	(14)	(14)	0
<b>Total Corporate Memberships</b>	<b>(152)</b>	<b>(152)</b>	<b>0</b>

#### Note 4.1.12: Bad and Doubtful Debts (\$71.5k decrease)

Allocation of bad and doubtful debts of \$30k mainly relates to provision for community safety program infringements.

#### Note 4.1.13: Depreciation and Amortisation (\$29k decrease)

Depreciation is the systematic allocation of the capital cost of a long-term asset over its useful life. It is an accounting measure that attempts to capture the deterioration or usage of Council's long-term assets over a financial year. Long-term assets include buildings, plant and machinery, furniture and equipment, infrastructure and other structures.

Depreciation by Class of Asset	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Buildings Specialised	901	951	50
Buildings Unspecialised	165	229	64
Buildings Heritage	63	64	1
Information Communications Technology	218	486	268
Furniture and Equipment	28	48	20
Plant and Machinery	845	747	(98)
Roads	5,392	5,050	(342)
Footpaths	167	179	12
Bridges	416	451	35
Drainage	165	174	9
Recreation, Leisure & Community	690	687	(3)
Parks, Open Spaces & Streetscapes	102	109	7
Car Parks	25	31	6
Gravel Pit Rehabilitation	62	62	0
<b>Total Depreciation Expense</b>	<b>9,239</b>	<b>9,268</b>	<b>29</b>

**Note 4.1.14: Borrowing Costs (\$43k decrease)**

Finance Costs relate to the interest paid on Council borrowings. The ratio of finance costs as a percentage of income indicates that less than 0.5% of income is required to service debt. The decrease of \$43k is primarily the result of lower prevailing interest rates on new and existing borrowings which are required to fund new capital projects.

**Note 4.1.15: Other Expenses (\$76k increase)**

Other expenses consists of Audit Fees and Mayoral & Councillor Allowances and makes up 0.8% of total expenditure.

## 4.2 BALANCE SHEET

### Note 4.2.1: Current assets (\$1.9m decrease)

- Cash assets decreased by \$2,300k
- Receivables increased by \$635k
- Inventories decreased by \$11k
- Other assets decreased by \$261k

### Note 4.2.2: Non-current assets (\$9.8m increase)

The increase in non-current assets is detailed in the table below, including:

- An increase in property, infrastructure plant and equipment by \$9.8m, comprised of the capital works program (\$18.8m), less depreciation and amortisation (\$9.3m) and disposal of assets (\$0.9m) plus the receipt of gifted assets (\$1.1m).

### Movements in Non-Current Assets

Description	Forecast Balance 1 July 2022 \$'000	Additions \$'000	Handed to Council \$'000	WDV of Disposals \$'000	Depreciation \$'000	Balance 30 June 2023 \$'000
Land	37,707	0	0	0	0	<b>37,707</b>
Buildings Specialised	29,386	150	0	0	(951)	<b>28,585</b>
Buildings Unspecialised	9,899	150	0	0	(229)	<b>9,820</b>
Heritage Buildings	1,065	0	0	0	(64)	<b>1,001</b>
Parks, Open Spaces etc.	3,978	1,965	0	0	(109)	<b>5,834</b>
Recreation, Leisure & Community	18,442	5,826	0	0	(687)	<b>23,581</b>
Car Park	1,567	100	0	0	(31)	<b>1,636</b>
Furniture & Equip	565	0	0	0	(48)	<b>517</b>
Plant & Machinery	4,071	1,087	0	(853)	(747)	<b>3,558</b>
Roads	346,231	4,319	1,125	0	(5,165)	<b>346,510</b>
Bridges	35,634	2,760	0	0	(369)	<b>38,025</b>
Footpaths	13,660	400	0	0	(161)	<b>13,899</b>
Drainage	5,740	980	0	0	(159)	<b>6,561</b>
Waste management	0	800	0	0	0	<b>800</b>
Information Comm Technology	1,181	261	0	0	(486)	<b>956</b>
Gravel Pit	240	0	0	0	(62)	<b>178</b>
Land Under Roads	5,213	0	0	0	0	<b>5,213</b>
Invest In Association	636	0	0	0	0	<b>636</b>
<b>Total</b>	<b>515,215</b>	<b>18,798</b>	<b>1,125</b>	<b>(853)</b>	<b>(9,268)</b>	<b>525,017</b>

**Note 4.2.3: Current liabilities (\$379k decrease)**

- Current liabilities represent obligations Council must pay within the next year.
- The provision for employee benefits as at 30 June 2023 represents Council's liability to pay employees annual leave and long service leave.

**Note 4.2.4: Non-current liabilities (\$1.7m decrease)**

- Non-current liabilities represent obligations Council must pay beyond the next year.
- The non-current liability provision primarily for employment benefits will increase by \$960k.
- Interest bearing liabilities decrease by \$0.7m which is the net result of new borrowings and repayments of loans taken out in prior years.
- The non-current liability for landfill rehabilitation will now be funded over 10 years with an increase in the garbage charge that commenced from 2021-22.

## 4.3 CHANGES IN EQUITY

### Note 4.3.1: Equity (\$37m increase)

Total equity of \$515m will always equal net assets and is made up of the following components:

- Committed reserves that Council wishes to separately identify as being set aside to meet specific or statutory purpose in the future. These reserves are derived from items such as developer contributions, specific levies and unexpended projects;
- Discretionary reserves are to fund the long term viability of Council. The decisions about future use of any available funds is reflected in Council's Financial Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. The funding of the replacement of long term infrastructure assets generally comes from discretionary funds; which is a component of the accumulated surplus. This is the value of all net assets, less reserves that have accumulated over time.



## 4.4 CASH FLOWS

### Note 4.4.1: Operating activities (\$13m cash inflow)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council and include:

- Receipts from ratepayers of \$28.4m
- Grants of \$17m to fund operating expenses and capital works
- User fees \$3.1m
- Contributions and recoupments of \$1.7m
- Payments to employees \$18.8m and
- Payments to suppliers \$19.9m

### Reconciliation of Surplus to Net Cash Inflow from Operations

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000
<b>Surplus for Period</b>	<b>7,305</b>	<b>7,451</b>
Depreciation	9,239	9,268
Net Gain on Disposals	(2,001)	(3,100)
Subdivisions - Roads Handed to Council	(1,125)	(1,125)
Borrowing Costs	271	227
Decrease/(Increase) in Receivables	208	1,309
Increase/(Decrease) in Operating Creditors and Provisions	(1,432)	(722)
<b>Net Cash Inflow from Operations</b>	<b>12,465</b>	<b>13,308</b>

### Note 4.4.2: Investing activities (\$14.8m cash outflow)

Investing activities refer to cash used in the purchase, enhancement or creation of property, plant and equipment and infrastructure. These activities also include the sale of non-current assets.

### Note 4.4.3: Financing activities (\$1.9m cash outflow)

Financing activities generally refer to borrowings used in the financing of capital projects and movements in funds held in trust.

The net outflow of \$1.9m includes the repayment of the principal component of borrowings \$1.68m and interest expenditure \$227k.

## 4.5 CAPITAL WORKS

Council's capital works program is broadly categorised into four groups: new assets, capital renewal, capital upgrade and capital expansion.

New assets are assets that did not previously exist prior to 1 July 2022. New assets will result in increased operating costs, maintenance costs and capital renewal in the future.

Capital renewal expenditure reinstates existing assets to original condition. It may reduce future operating and maintenance expenditure if completed at the optimum time.

Capital upgrade expenditure enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally been assigned. Upgrade expenditure is discretionary and increases operating and maintenance expenditure in the future because of the increase in the Council's asset base.

Capital expansion expenditure extends an existing asset to a new group of users. It is discretionary expenditure that increases future operating and maintenance costs because it increases Council's asset base.

**Note 4.5.1:** Summary major capital works and how they are funded in 2022-23.

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	335	300	(35)	-10%
Plant and equipment	2,785	1,348	(1,437)	-52%
Infrastructure	15,061	17,150	2,089	14%
<b>Total</b>	<b>18,181</b>	<b>18,798</b>	<b>617</b>	<b>3%</b>

	Project Cost 2022/23 \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Retained Earnings \$'000
Property	300	40	150	110	-	-	-	300	-
Plant and equipment	1,348	102	1,246	-	-	-	-	1,348	-
Infrastructure	17,150	1,315	5,360	10,475	-	7,560	-	7,910	1,680
<b>Total</b>	<b>18,798</b>	<b>1,457</b>	<b>6,756</b>	<b>10,585</b>	<b>-</b>	<b>7,560</b>	<b>-</b>	<b>9,558</b>	<b>1,680</b>

## Note 4.5.2: Capital Expenditure Funding Sources

Capital Works Area	Project Cost 2022-23 \$'000	Asset expenditure types				Funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council Cash \$'000	Retained Earnings \$'000	Borrowings \$'000
<b>Building Specialised</b>										
Disability Action Plan	40	40	-	-	-	-	-	40	-	-
Upgrade Kindergarten Outdoor Areas	10	-	-	10	-	-	-	10	-	-
3 Year Old Kinder Building Design	100	-	-	100	-	-	-	100	-	-
<b>Building Specialised Total</b>	<b>150</b>	<b>40</b>	<b>-</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>
<b>Building Unspecialised</b>										
Major Facility Renewal	100	-	100	-	-	-	-	100	-	-
Minor Facility Renewal	50	-	50	-	-	-	-	50	-	-
<b>Building Unspecialised Total</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>
<b>Information Communications Technology</b>										
Computer Hardware	159	-	159	-	-	-	-	159	-	-
Computer Software	102	102	-	-	-	-	-	102	-	-
<b>Information Communications Technology Total</b>	<b>261</b>	<b>102</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261</b>	<b>-</b>	<b>-</b>

Capital Works Area	Project Cost 2022/23 \$'000	Asset expenditure types				Funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council Cash \$'000	Retained Earnings \$'000	Borrowings \$'000
<b>Infrastructure</b>										
<b>Roads</b>										
Future Road Design	80	80	-	-	-	-	-	80	-	-
Local Roads Resealing	1,000	-	1,000	-	-	-	-	1,000	-	-
Local Roads Improvements	800	-	-	800	-	-	-	800	-	-
Gravel Resheeting - Local Roads	700	-	700	-	-	-	-	700	-	-
Local Roads Improvements (Roads to Recovery)	1,334	-	-	1,334	-	1,334	-	-	-	-
<b>Footpaths</b>										
Footpaths	250	250	-	-	-	50	-	200	-	-
Footpath/Kerb Renewal	150	-	150	-	-	-	-	150	-	-
<b>Bridges</b>										
Bridge Renewal	600	-	600	-	-	-	-	600	-	-
Bridge Replacement	2,080	-	2,080	-	-	1,248	-	832	-	-
Future Bridge Design	80	80	-	-	-	-	-	80	-	-
<b>Drainage</b>										
Storm Water Drainage Improvements	400	-	400	-	-	-	-	400	-	-
Inverleigh Drainage and Car Park Works	500	-	-	500	-	-	-	500	-	-
Future Drainage Design	80	80	-	-	-	-	-	80	-	-
<b>Kerb &amp; Channel</b>										
Kerb & Channel	250	250	-	-	-	-	-	250	-	-
<b>Others</b>										
Car park projects	100	100	-	-	-	-	-	100	-	-
Landfill Rehabilitation Works	800	-	-	800	-	-	-	0	800	-

Fire Access Track	5	-	5	-	-	-	-	5	-	-
Capitalisation of Labour	150	150	-	-	-	-	-	150	-	-
<b>Infrastructure Total</b>	<b>9,359</b>	<b>990</b>	<b>4,935</b>	<b>3,434</b>	<b>0</b>	<b>2,632</b>	<b>0</b>	<b>5,927</b>	<b>800</b>	<b>0</b>

Capital Works Area	Project Cost 2022/23 \$'000	Asset expenditure types				Funding sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribution \$'000	Council Cash \$'000	Retained Earnings \$'000	Borrowings \$'000
<b>Parks, Open Spaces &amp; Streetscapes</b>										
Environmental Initiatives	75	75	-	-	-	-	-	75	-	-
Shire Beautification	50	50	-	-	-	-	-	50	-	-
Community & Recreation Facility Beautification/Safety Works	100	-	-	100	-	-	-	100	-	-
Northern Streetscape Implementation	650	-	-	650	-	325	-	325	-	-
Cypress Tree replacement program	100	-	100	-	-	-	-	100	-	-
Refurbishment of Playgrounds	150	-	150	-	-	-	-	-	150	-
Open Space Strategy Implementation	100	100	-	-	-	-	-	-	100	-
Meredith Multi Playspace	740	-	-	740	-	420	-	-	320	-
<b>Parks, Open Spaces &amp; Streetscapes Total</b>	<b>1,965</b>	<b>225</b>	<b>250</b>	<b>1,490</b>	<b>-</b>	<b>745</b>	<b>-</b>	<b>650</b>	<b>570</b>	<b>-</b>
<b>Recreational, Leisure &amp; Community</b>										
Sports Oval Irrigation Upgrades	100	-	-	100	-	-	-	100	-	-
Netball / Tennis Court Renewal	100	-	100	-	-	-	-	100	-	-
Hard Wicket Replacement Program	75	-	75	-	-	-	-	75	-	-
Future Design Work - Recreational Leisure & Community	100	100	-	-	-	-	-	100	-	-
Rokewood Community Hub and Pavillion Upgrade	3,960	-	-	3,960	-	3,518	-	132	310	-
GPS Tracks and Trails Strategy	60	-	-	60	-	30	-	30	-	-
Rokewood Recreation Reserve Netball/Tennis Upgrade	651	-	-	651	-	435	-	216	-	-
Linton Oval Reconstruction	780	-	-	780	-	200	-	580	-	-
<b>Recreational, Leisure &amp; Community Total</b>	<b>5,826</b>	<b>100</b>	<b>175</b>	<b>5,551</b>	<b>-</b>	<b>4,183</b>	<b>-</b>	<b>1,333</b>	<b>310</b>	<b>-</b>

<b>Plant &amp; Machinery</b>										
Fleet Vehicles	250	-	250	-	-	-	-	250	-	-
Utes	220	-	220	-	-	-	-	220	-	-
Heavy Plant and Machinery	617	-	617	-	-	-	-	617	-	-
<b>Plant &amp; Machinery Total</b>	<b>1,087</b>	<b>0</b>	<b>1,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,087</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>18,798</b>	<b>1,457</b>	<b>6,756</b>	<b>10,585</b>	<b>-</b>	<b>7,560</b>	<b>-</b>	<b>9,558</b>	<b>1,680</b>	<b>-</b>

**Note 4.5.3: New Assets (\$1.5m expenditure)****Infrastructure (\$990k expenditure)**

- Future design work \$240k
- Footpaths and trails \$250k
- Kerb & Channel \$250k
- Car Park Projects \$100k
- Capitalisation of labour \$150k

**Other (\$467k expenditure)**

- Computer software \$102k
- Parks, Open Spaces & Streetscapes \$225k
- Recreation, Leisure & Community \$100k

**Note 4.5.4: Capital Renewal (\$6.8m expenditure)****Buildings (\$150k expenditure)**

- Major Facilities Renewal \$100k
- Minor Facilities Renewal \$50k

**Plant and Machinery (\$2.2m expenditure)**

This expenditure of \$2.2m is consistent with Council's plant and machinery replacement schedule. The major items of plant to be changed are Tipper Trucks, Grader, Trailers, Fleet Vehicles and Utes.

**Infrastructure (\$4.9m expenditure)**

- The reseal program is budgeted for \$1m; the following page contains detailed information about the planned program for the year
- Gravel re-sheeting on local roads will be funded to an amount of \$700k
- Bridge Renewal \$600k
- Bridge Replacement \$2m
- Footpaths/Kerbs \$150k
- Drainage Works \$400k

**Computer software (\$102k expenditure)****Note 4.5.5: Capital Upgrade (\$10.6m expenditure)**

- Local roads improvements \$800k
- Local roads improvements (R2R) \$1.3m
- 3 year old Kindergarten building design \$100k
- Inverleigh drainage and car park works \$500k
- Landfill rehabilitation works \$800k
- Northern streetscape implementation \$650k
- Meredith multi playspace \$740k
- Rokewood community hub and pavilion upgrade \$4m
- Rokewood recreation reserve netball/tennis upgrade \$651k
- Linton oval reconstruction \$780k



**Reseal Program**

Capital Renewal includes the following road reseal projects totalling \$1.0m.

Seg_ID_no.	Road Name	Locality	From	To	Length	Width	Area
2966	Aisbett Road	SCARSDALE	0	190	190	3	570
1567	Barwon Park Road	INVERLEIGH	2080	2180	100	5	500
4174	Lawler Street	MEREDITH	135	450	315	4.5	1417.5
2842	Leigh Court	DEREEL	0	420	420	4.5	1890
176	Lemajics Road	SCARSDALE	0	500	500	4	2000
176	Lemajics Road	SCARSDALE	500	1000	500	4	2000
176	Lemajics Road	SCARSDALE	1000	1492	492	4	1968
2775	Lightwood Park (South) Road	HADDON	0	455	455	4	1820
961	Linton - Naringhil Road	LINTON	4938	5531	593	6	3558
3311	Linton - Naringhil Road	LINTON	11032	11150	118	7	826
988	Lismore - Pittong Road	MANNIBADAR	0	1111	1111	7	7777
4177	Lismore - Pittong Road	MANNIBADAR	2202	2702	500	7	3500
996	Lismore - Pittong Road	MANNIBADAR	4610	5110	500	7	3500
996	Lismore - Pittong Road	MANNIBADAR	5110	5610	500	7	3500
990	Lismore - Pittong Road	MANNIBADAR	1807	2202	395	7	2765
996	Lismore - Pittong Road	MANNIBADAR	5610	5858	248	7	1736
1974	Lloyds Lane	NAPOLEONS	3490	3913	423	6	2538
1974	Lloyds Lane	NAPOLEONS	2490	2990	500	5	2500
1996	Louise Court	HADDON	0	600	600	4	2400
1975	Lock Street	SMYTHESDALE	0	230	230	4	920
1985	Log Hut Road	NAPOLEONS	815	865	50	6	300
1017	Lower Plains Road	LETHBRIDGE	500	1000	500	7	3500
1019	Lower Plains Road	LETHBRIDGE	2660	3160	500	6	3000
1021	Lower Plains Road	LETHBRIDGE	4676	5176	500	5	2500
1021	Lower Plains Road	LETHBRIDGE	5176	6030	854	5	4270
1024	Lower Plains Road	LETHBRIDGE	6030	6530	500	5	2500
188	Lower Plains Road	LETHBRIDGE	8010	8510	500	7	3500

Seg_ID_no.	Road Name	Locality	From	To	Length	Width	Area
2008	Lynch Road	ANAKIE	0	500	500	6.5	3250
1029	Madden Road	BANNOCKBURN	0	1030	1030	4	4120
1030	Mahers Road	INVERLEIGH	0	1995	1995	4	7980
4521	Maras Lane	BANNOCKBURN	0	188	188	8	1504
2659	Mason Road	BANNOCKBURN	2948	3020	72	5.5	396
4180	Mason Road	BANNOCKBURN	1000	2500	1500	3	4500
1039	Maude-Sheoaks Road	MAUDE	1080	1580	500	7	3500
2710	McCallum Road	INVERLEIGH	340	1020	680	6	4080
4176	McLeod Street	MEREDITH	116	386	270	4.5	1215
595	Berna Court	ROSS CREEK	0	260	260	4.5	1170
2024	McCurdy Road	GHERINGHAP	500	1116	616	5	3080
196	McLeod Street	MEREDITH	0	116	116	10	1160
451	McLeod Street	MEREDITH	528	656	128	4.5	576
1907	Berringa Road	BERRINGA	500	1368	868	6	5208
1908	Berringa Road	BERRINGA	1368	1846	478	6	2868
1050	Meadows Road	ROKEWOOD	500	1110	610	5.5	3355
1052	Meadows Road	ROKEWOOD	2660	4250	1590	4.5	7155
2053	Meadows Road	ROKEWOOD	4250	5832	1582	4.5	7119
2055	Meadows Road	ROKEWOOD	8362	9362	1000	4.5	4500
1056	Melaleuca Road	ROKEWOOD	0	870	870	6.5	5655
456	Mercer Street	INVERLEIGH	0	215	215	6	1290
457	Mercer Street	INVERLEIGH	215	445	230	6	1380
453	Mercer Street	MEREDITH	0	234	234	5	1170
454	Mercer Street	MEREDITH	234	462	228	5.5	1254
4296	Merino Drive	TEESDALE	0	320	320	6	1920
3160	Merino Drive	TEESDALE	320	510	190	6	1140
2058	Middleton Drive	BANNOCKBURN	64	702	638	8	5104
3015	Middleton Drive	BANNOCKBURN	0	64	64	8	512
2062	Mill Road	ROKEWOOD	3845	5350	1505	4	6020
2063	Mill Road	ROKEWOOD	8255	9880	1625	4	6500

Seg_ID_no.	Road Name	Locality	From	To	Length	Width	Area
2064	Millar Court	NINTINGBOOL	0	66	66	5.5	363
2782	Miller Court	TEESDALE	0	140	140	4	560
2575	Meredith-Steiglitz Road	STEIGLITZ	7708	9128	1420	6.5	9230
2071	Moffats Road	DEREEL	355	1400	1045	6	6270
900	Moonlight Road	ROKEWOOD JUNCTION	0	467	467	4	1868
901	Moonlight Road	ROKEWOOD JUNCTION	467	2300	1833	4	7332
902	Moonlight Road	ROKEWOOD JUNCTION	2300	3145	845	4	3380
1913	Moonlight Road	ROKEWOOD JUNCTION	3145	3880	735	4	2940
2080	Morgan Road	INVERLEIGH	0	1170	1170	3	3510
1521	Wingeel Road	DEREEL	18900	20800	1900	3.5	6650

### Local Roads Re-Sheeting

Re-sheeting program totals \$0.7m.

SEG_ID_NO	ROAD NAME	LOCALITY	FROM	TO	LENGTH	WIDTH	AREA
2655	Alisons Road	NAPOLEONS	0	1800	1800	4	7200
1595	Bliss Road	DEREEL	0	500	500	5	2500
360	Bliss Road	DEREEL	1335	1650	315	5.5	1732.5
2925	Boundary (Meredith) Road	MEREDITH	3793	4644	851	6	5106
1640 / 648	Browns (Dereel) Road	DEREEL	3200	4440	1240	4.5	5580
1653	Butchers Road	STEIGLITZ	4400	5170	770	7.5	5775
2509 / 4234 / 4235	Camms Road	DEREEL	0	1220	1220	4.5	5490
1676	Casey Road	PIGGOREET	0	240	240	4.5	1080
2387	Dagleish Road	SPRINGDALLAH	0	390	390	4	1560
3101 / 3102 / 3103	Donald McLeans Road	BERRINGA	2000	4600	2600	4.5	11700
801	Flagstaff Road	LINTON	785	950	165	5	825
1796 / 1797	Galatea Mine Road	ANAKIE	0	1700	1700	6.5	11050
1894	Hillcrest Road	SMYTHESDALE	547	1047	500	5	2500

SEG_ID_NO	ROAD NAME	LOCALITY	FROM	TO	LENGTH	WIDTH	AREA
1918	Incolls (Enfield) Road	ENFIELD	0	327	327	4.5	1471.5
1921	Jackas Road	ENFIELD	0	1500	1500	4	6000
157	Jacks Road	LINTON	0	500	500	5.5	2750
1991	Longs Road	INVERLEIGH	0	500	500	5.5	2750
4537	Lords Road	SMYTHESDALE	305	505	200	4.5	900
1032	Marchments Road	MEREDITH	0	620	620	7	4340
2026	McGaans Road	CORINDHAP	0	320	320	4.5	1440
2398	McKerrals Road	MOUNT MERCER	2330	2830	500	6.5	3250
2046	McPhersons Road	ROKEWOOD	1875	2640	765	5	3825
2048	McPhersons Road	ROKEWOOD	4000	5000	1000	4.5	4500
2343	Monmouth Road	ENFIELD	0	200	200	4	800
3149	Mooney Court	SMYTHESDALE	0	330	330	4.5	1485
2113	Ormiston Road	STAFFORDSHIRE REEF	0	650	650	5	3250
2123	Parkinsons Road	NAPOLEONS	1480	2200	720	4	2880
2143	Potters Road	CRESSY	0	500	500	6	3000
1204	Range Road	BANNOCKBURN	372	455	83	6	498
273	Rozenstein Road	DEREEL	420	700	280	5	1400
543	Russell (Dereel) Street	DEREEL	0	140	140	4.5	630
2192	Savage Hill Road	CORINDHAP	1248	1830	582	4.5	2619
2208 / 1252	Scotchmans Road	ROKEWOOD JUNCTION	0	1600	1600	4.5	7200
492	Sells Road	PIGGOREET	400	1050	650	5	3250
497	South Street	SHELFORD	250	840	590	6	3540
2233	Speedwell Dam Road	STAFFORDSHIRE REEF	0	600	600	5	3000
3112	Spring Road	CORINDHAP	500	820	320	4.5	1440
2241	Station (Scarsdale) Street	SCARSDALE	0	80	80	4.5	360
530	Weston Street	LETHBRIDGE	0	110	110	5.5	605

### Road Improvements Program

Improvements program totals \$0.7m, plus Roads to Recovery program \$1.5m

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Thompson Road	Road rehabilitation, widening and safety improvements - support Quarry access	MAUDE	250,000
Demotts Road	Installation of Guardrail	STEIGLITZ	50,000
Slate Quarry Road	Road Widening	MEREDITH	350,000
Snowgum Road	Intersection treatment	DEREEL	50,000
Kopkes Road	Widen 2 lane road	HADDON	667,000
Mt Mercer - Dereel Road	Road widening narrow section between existing widened sections	DEREEL	667,000

### Footpaths and Trails

Footpaths and trails include walking paths constructed of concrete or asphalt. New Assets includes the following Footpath and Trails projects totalling \$0.5m.

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Clyde Road	Conversion of gravel path to concrete shared path	BANNOCKBURN	150,000
Bannockburn-Shelford Road	Asphalt shared footpath - repairs - north side	TEESDALE	100,000
Moore Street	K&C, Drainage and Road widening - stage 2	BANNOCKBURN	250,000

### Bridge Renewal and Replacement

Bridge replacement totals \$2.08m, plus bridge renewals totalling \$0.6m

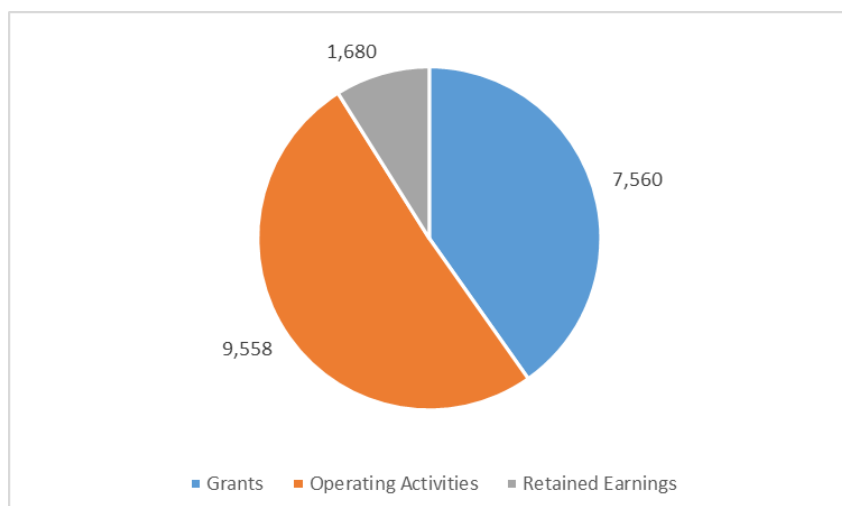
ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Russells Bridge Road	Bridge replacement – heritage large 3 span riveted plate girder bridge	RUSSELLS BRIDGE	2,080,000
Two Bridges Road	Bridge renewal - old single span full RC bridge with bad spalling throughout	ROKEWOOD	100,000

Wilgul-Werneth Road – Howells Bridge	Bridge renewal - 3 span steel bridge with newer RC deck	BERRYBANK	400,000
Wurrook Road	Bridge renewal - Single span RC bridge with older stone abutments	ROKEWOOD	100,000

### Drainage Program

Drainage program totals \$0.40m plus Inverleigh drainage and car park works totalling \$0.50m

ROAD NAME	DESCRIPTION	LOCALITY	BUDGET
Cubbitt Street east / Stephenson Street	Major drainage investigation and assessment - grades and possible underground drain to exit to south russell street to creek	LETHBRIDGE	50,000
River Street	major drainage investigation & assessment - how to create table drains in road reserves to drain to shaws road - option to create easement	TEESDALE	50,000
Smith and Brady Streets	regrade open drains and provide additional road culvert crossings	LETHBRIDGE	15,000
Woodlands Estate	regrade open drains and provide additional road culvert crossings	ENFIELD	50,000
Ridge Court / Dillon Road	review of existing open drains and basin; upgrades and reshaping in easements	LETHBRIDGE	25,000
Cubbitt Street west	regrade open drains and provide additional road culvert crossings to connect to easements in existing subdivisions	LETHBRIDGE	15,000
Sussex Street – town centre	repairs and upgrades to bluestone open drains including culvert crossings	LINTON	30,000
Browns Road / Anderson St	regrade open drains and provide additional road culvert crossings at intersection	SMYTHESDALE	15,000
Scarsdale-Pitfield Road	additional road culverts and drainage upgrade	SCARSDALE	15,000
Thomson Road incl service rds	regrade open drains and provide additional road culvert crossings to prevent scouring from upstream development	SHELFORD	135,000
Inverleigh Township	Main drainage upgrades and car park works	INVERLEIGH	500,000

**Note 4.5.6: Capital Expenditure Funding Sources \$'000****Note 4.5.7: Capital Grants**

In order for Council to deliver its capital works program, it relies on funding received from State and Federal Governments. Following is a list of all grants included in the Budget. Some, but not all, of these grants have been confirmed by funding agencies.

Grants for Capital Works	2021-22 Budget \$'000	2022-23 Budget \$'000	Variance
Roads to Recovery	1,500	1,333	(167)
Federal Bridge Renewal Program	700	1,248	548
Black Spot Program	873	0	(873)
Rokewood Rec Reserve Upgrade	0	435	435
RDV 3 Trails	0	30	30
TAC Footpath	50	50	0
Local Roads and Community Infrastructure Prog	4,180	0	(4,180)
Linton Oval Reconstruction	0	200	200
Rokewood Community Hub Pavillion Upgrade	0	3,518	3,518
Meredith Multi Playspace	0	420	420
Northern Streetscape Implementation	0	325	325
Bannockburn Vic Park Safety Netting	25	0	(25)
LSIF Community Facilities Ross Creek Playspace Upgrade	450	0	(450)
LSIF Community Facilities Linton Oval Drainage Upgrade	214	0	(214)
LSIF Female Friendly Facilities Leighdale Equestrian Upgrade	358	0	(358)
<b>Total Grants</b>	<b>8,350</b>	<b>7,559</b>	<b>(791)</b>

**Proceeds from the Sale of Non-Current Assets**

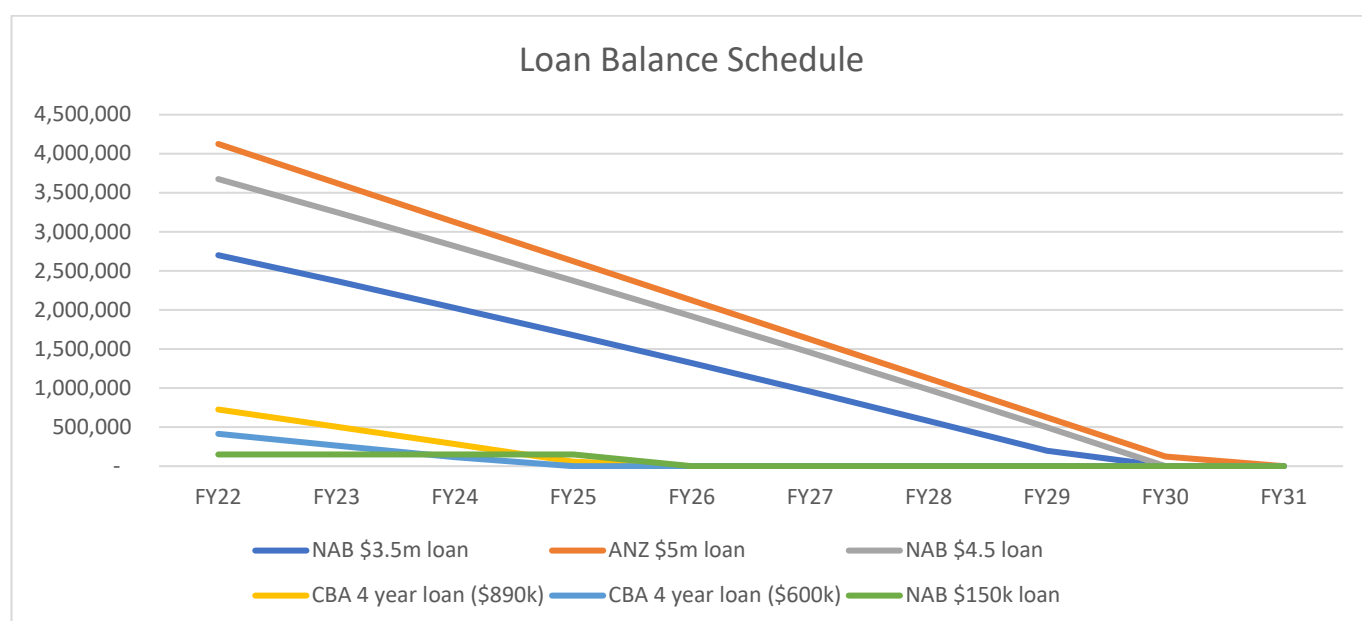
Proceeds from the sale of non-current assets totals \$4m and includes the trade-in of motor vehicles, plant items and sale of land.



## 4.6 BORROWINGS

The budgeted loan liability of \$10.1m at 30 June 2023 represents 38% of rates and charges, which is a decrease from 46% in 2021-22. These borrowings remain consistent with sound financial management principles. Borrowings allow Council to spread the financing cost of new facilities over a number of years, thereby eliminating the burden on ratepayers in any one year.

	2021-22 \$'000	2022-23 \$'000
Total amount borrowed as at 30 June of the prior year	13,254	11,791
Total amount to be borrowed	0	0
Total amount projected to be redeemed	(1,463)	(1,684)
<b>Total amount proposed to be borrowed as at 30 June</b>	<b>11,791</b>	<b>10,107</b>



## Borrowing Schedule

Loan No.	Lender	Drawdown	Loan Term Years	Interest Rate %	Interest Type	Loan Purpose	Opening Balance (01/07/22) \$'000	New Loans \$'000	Debt Redeemed \$'000	Closing Balance (30/06/23) \$'000
1	NAB	Nov-19	10	2.38	Fixed	Bannockburn Rec Precinct Development	1,080	-	133	947
						LASF DB Plan Contribution	680	-	84	596
						Haddon Rec Upgrade	58	-	7	51
						GP Food Production Precinct	536	-	66	470
						Somerset Estate & The Well	347	-	43	304
2	NAB (Interest only)	Jun-16	10	3.97	Fixed + Margin	Bannockburn Heart	150	-	0	150
3	CBA	Jun-21	4	0.82	90 Day BBSW + Margin	Woody Yaloak Equestrian	68	-	22	45
						Smythesdale Sports Oval	113	-	37	76
						BSCS Redevelopment	377	-	124	252
						Maude Rec Pavilion	113	-	37	76
4	ANZ	Jun-20	10	1.91	Fixed	GPS community & Civic Centre	4,125	-	500	3,625
5	NAB	Jun-20	10	2.23	Fixed	GPS community & Civic Centre	3,676	-	425	3,251
6	CBA	Mar-21	4	0.66	Fixed	BCSC	414		150	264
Total 2022-23							11,791	0	1,684	10,107

## 4.7 FINANCIAL PERFORMANCE INDICATORS

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

Indicator	Measure	Note	Forecast 2021-22	Budget 2022-23	Projections			Trend +/-
					2023-24	2024-25	2025-26	
Efficiency								
Expenditure level	Total expenditure / no. of assessments		\$4,241	\$3,856	\$3,997	\$4,056	\$4,122	o
Revenue level	Residential rate revenue / No. of residential assessments		\$2,094	\$2,216	\$2,173	\$2,226	\$2,281	+
Workforce turnover	No. of resignations & terminations / average no. of staff		19.0%	17.0%	15.0%	14.0%	13.0%	o
Liquidity								
Working Capital	Current assets / current liabilities		151.1%	108.3%	162.3%	183.5%	233.8%	+
Unrestricted cash	Unrestricted cash / current liabilities		95.6%	71.1%	129.4%	148.1%	196.7%	o
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		45.1%	37.4%	36.0%	23.4%	13.1%	+
Loans and borrowings	Interest and principal repayments / rate revenue		6.6%	7.1%	5.4%	14.8%	8.9%	+
Indebtedness	Non-current liabilities / own source revenue		53.2%	38.3%	37.1%	20.9%	12.0%	+
Asset renewal	Asset renewal expenditure / depreciation		108.6%	72.9%	65.3%	68.7%	67.5%	-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-3.3%	0.2%	3.0%	6.9%	8.4%	+
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue		54.9%	58.9%	60.2%	61.0%	60.1%	o
Rates effort	Rate revenue / property values (CIV)		0.4%	0.3%	0.3%	0.3%	0.3%	o

Key to Forecast Trend:

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

**NOTES TO INDICATORS**

**1 Working Capital** – The proportion of current liabilities represented by current assets. Working capital is forecast to remain at sustainable levels during the period of the Council Plan.

**3 Loans and Borrowings compared to rates** – This ratio is forecast to reduce from 2021-22 with a reduction in borrowings over this period.

**4 Interest and Principal Repayments compared to rates** – This ratio reflects scheduled loan repayments as described in the Borrowing Schedule in Section 4.6.

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

**6 Adjusted underlying result** – An indicator of the sustainable operating result is required to enable Council to continue to provide core services and meet its objectives.

**7 Rates concentration** - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The current ratio indicates that Council's reliance on government funding has diminished and this balance is expected to remain steady over the term of the Council Plan. It will be very difficult to improve this ratio within a rate capping environment.

## 5 APPENDICES

### 5.1 DECLARATION OF RATES AND CHARGES

#### Recommendation

#### 1. Amount Intended to be Raised

An amount of \$27,037,501 (or such other amount as is lawfully raised as a consequence of this resolution) be declared as the amount which Council intends to raise by general rates, the municipal charge and the annual service charges (described later in this resolution), which amount is calculated as follows:

General Rates	\$20,098,875
Municipal Charge	\$2,807,500
Annual Service (Garbage) Charge Compulsory	\$3,581,134
Annual Service (Garbage) Charge Not Compulsory	\$168,748
Supplementary Rates Income	\$256,244
Municipal Charge on Supplementary Rates	\$25,000
Interest on Rates	\$100,000

#### 2. General Rates

2.1. A general rate be declared in respect of the 2022-23 Financial Year.

2.2. It be further declared that the general rate be raised by the application of differential rates.

2.3. A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

##### 2.3.1. Residential Improved

Any land which:

- 2.3.1.1. is used primarily for residential purposes; and
- 2.3.1.2. does not have the characteristics of Residential Improved (Growth Area).

##### 2.3.2. Business, Industrial and Commercial

Any land which:

- 2.3.2.1. is used primarily for commercial or industrial (including extractive industry) purposes; and
- 2.3.2.2. does not have the characteristics of Business, Industrial and Commercial (Growth Area).

##### 2.3.3. Business, Industrial and Commercial (Bannockburn Area)

Any land which:

- 2.3.3.1. is used primarily for commercial or industrial (including extractive industry) purposes;
- 2.3.3.2. is located within any of the areas bounded by the continuous and unbroken lines and the plans is attached in the Schedule included in the Annual Budget; and
- 2.3.3.3. is designated as such in Council's rating database.

##### 2.3.4. Farm Land Broadacre

Any land which:

- 2.3.4.1. is over 40 hectares in area; and
- 2.3.4.2. is used primarily for grazing, 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
- 2.3.4.3. is used by a business that:
  - 2.3.4.3.1. has a significant and substantial commercial purpose or character; and
  - 2.3.4.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - 2.3.4.3.3. 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.

##### 2.3.5. Farm Land Intensive

Any land which:

- 2.3.5.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.5.2. is intensively farmed; and
- 2.3.5.3. is used by a business that:
  - 2.3.5.3.1. has a significant and substantial commercial purpose or character; and
  - 2.3.5.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - 2.3.5.3.3. 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.

#### 2.3.6. Farm Land < 40 hectares in area

Any land which:

- 2.3.6.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.6.2. is used primarily for grazing, 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.

#### 2.3.7. Non Farm Vacant Land

Any land which:

- 2.3.7.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes; and
- 2.3.7.2. does not have the characteristics of Farm Land, Farm Land (Growth Area), Non Farm Vacant Land (Growth Area), Vacant Land Non Developable or Vacant Non Developable Land (Growth Area)

#### 2.3.8. Vacant Land Non Developable

Any land which:

- 2.3.8.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.8.2. does not have the characteristics of Farm Land or Farm Land (Growth Area), and
- 2.3.8.3. cannot be used for residential, commercial or industrial (including extractive industry) purposes due to the constraints of the Golden Plains Planning Scheme.

- 2.4. Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described in this resolution) by the relevant cents in the dollar indicated in the following table, or such lesser amount as required to achieve compliance with Part 8A – Rate caps of the Local Government Act 1989:

#### 2.5.

Category	Cents in the dollar on CIV*
Residential Improved	0.002185 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial	0.002185 cents in the dollar of Capital Improved Value
Business, Industrial and Commercial (Bannockburn Area)	0.002841 cents in the dollar of Capital Improved Value
Farm Land Broadacre	0.001912 cents in the dollar of Capital Improved Value
Farm Land Intensive	0.002076 cents in the dollar of Capital Improved Value
Farm Land < 40 Hectares	0.002185 cents in the dollar of Capital Improved Value
Non Farm Vacant Land	0.004479 cents in the dollar of Capital Improved Value
Vacant Land Non Developable	0.002185 cents in the dollar of Capital Improved Value

\*The above rates in the dollar are indicative only as they are based on the draft 2022 Revaluations available at 8 April 2022. These rates in the dollar will be recalculated in May 2022 following certification of the 2022 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

- 2.6. It be recorded that Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions, and that
- 2.6.1. the respective objectives of each differential rate be those specified in the Schedule included in the Annual Budget;
  - 2.6.2. the respective types or classes of land which are subject to each differential rate be those defined in this resolution;
  - 2.6.3. the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in this resolution; and
  - 2.6.4. the relevant
    - 2.6.4.1. uses of;
    - 2.6.4.2. geographical locations of;
    - 2.6.4.3. planning scheme zonings of; and
    - 2.6.4.4. types of buildings on;the respective types or classes of land be those described in this resolution.

### **3. Municipal Charge**

- 3.1. A municipal charge be declared in respect of the 2022-23 Financial Year.
- 3.2. The municipal charge be declared for the purpose of covering some of the costs of Council.
- 3.3. The municipal charge be in the sum of \$250 for each rateable land (or part) in respect of which a municipal charge may be levied.
- 3.4. It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

### **4. Annual Service (Garbage) Charge**

- 4.1. An annual service charge be declared in respect of the 2022-23 Financial Year.
- 4.2. The annual service charge be declared for the collection and disposal of refuse (including recyclables).
- 4.3. The annual service charge be:
  - 4.3.1. in the sum of \$389 for each rateable land (or part) in respect of which the annual service charge may be levied; and
  - 4.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

### **5. Consequential**

- 5.1. It be recorded that Council requires any person to pay interest on any amount of rates and charges to which:
  - 5.1.1. that person is liable to pay; and
  - 5.1.2. have not been paid by the date specified for their payment
- 5.2. The Chief Executive officer be authorised to levy and recover the general rates, municipal charge and annual service charge in accordance with the Local Government Act 1989.
- 5.3. The Chief Executive officer be authorised to make so much of Council's rating database available as is reasonably necessary to enable any person to ascertain the designation of any land located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution.



## SCHEDULE

### Residential Improved

#### Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

#### Types and Classes:

Rateable land having the relevant characteristics described in the resolution.

#### Use and Level of Differential Rate:

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

#### Geographic Location:

Wherever located within the municipal district.

#### Use of Land:

Any use permitted under the relevant Planning Scheme.

#### Planning Scheme Zoning:

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

#### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Business, Industrial and Commercial****Objective:**

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Business, Industrial and Commercial (Bannockburn Area)****Objective:**

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Farm Land Broadacre****Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Farm Land Intensive****Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Farm Land < 40 Hectares****Objective:**

To encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022-23 Financial Year.

**Non Farm Vacant Land****Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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

**Vacant Land Non Developable****Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

**Types and Classes:**

Rateable land having the relevant characteristics described in the recommendation.

**Use and Level of Differential Rate:**

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

**Geographic Location:**

Wherever located within the municipal district.

**Use of Land:**

Any use permitted under the relevant Planning Scheme.

**Planning Scheme Zoning:**

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



## 5.2 SCHEDULE OF FEES AND CHARGES

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Note 1:</b> Fees shown in red are set by Statute and are subject to change. These fees were current as at 15 June 2022				
<b>Note 2:</b> Fees marked with * are subject to director's discretion in cases of financial hardship.				
<b>Note 3:</b> Fees marked with ** are effective from 1st Jan 2022 to 31st Dec 2022				
<b>Animal Impounding</b>				
Pound Fees – Sheep, Goat, Pig	Not Taxable	\$10 + Cost	10.18	\$10.18
Pound Fees – Cattle, Horse	Not Taxable	\$43 + Cost	43.75	\$44.00
Pound Fees (Per day, per animal) – Stallion, Bull, Ram, Boar	Not Taxable	New		\$50.00
Pound Fees Subsequent Offence - Sheep, Goat, Pig	Non Taxable	\$20 + Cost	20.35	\$20.35
Pound Fees Subsequent Offence - Cattle, Horse	Non Taxable	\$52 + Cost	52.91	\$53.00
Pound Fees Subsequent Offence (Per day, per animal) - Stallion, Bull, Ram, Boar	Non Taxable	New		\$60.00
Impounding Travel (4WD w/out trailer) per km	Non Taxable	0.82/km	0.83	0.83/km
Impounding Officer Labour per hour	Non Taxable	\$56 + Cost	56.98	\$57.00
Impounding Officer Labour (2 officers required) per hour	Non Taxable	\$112 + Cost	113.96	\$114.00
After Hours Call Out (Officer/4WD/Trailer) per person per hour	Non Taxable	\$117 + Cost	119.05	\$119.00
Sustenance per animal	Non Taxable	\$10 + Cost	10.18	\$10 + Cost
Weekend/Public Holiday feeding of animals in pound per Sat, Sun or PH	Not taxable	New		\$119.00
<b>Animal Offences</b>				
Failure to apply to register or renew the registration of a dog or cat over the age of 3 months.	Not Taxable	\$325		\$363.00
Registered dog or cat found outside the owner's premises not wearing identification tag.	Not Taxable	\$81		\$91.00
Unregistered dog or cat wearing Council identification tag.	Not Taxable	\$81		\$91.00
Person other than owner removing, altering or defacing identification tag.	Not Taxable	\$81		\$91.00
Dog or cat on private property after notice served.	Not Taxable	\$81		\$91.00
Dog at large or not securely confined to owner's premises during daytime.	Not Taxable	\$244		\$273.00
Dog at large or not securely confined to owner's premises during night time.	Not Taxable	\$325		\$363.00
Cat at large or not securely confined to owner's premises in restricted municipal district.	Not Taxable	\$81		\$91.00
Contravening Council Order relating to presence of dogs and cats in public places.	Not Taxable	\$163		\$165.00
Greyhound outside owner's premises not adequately muzzled or not controlled by chain, cord or leash.	Not Taxable	\$244		\$273.00
Dog or cat creating a nuisance.	Not Taxable	\$81		\$91.00
Not complying with order to abate nuisance.	Not Taxable	\$244		\$273.00
Failure to comply with requirement to muzzle or effectively control a menacing dog.	Not Taxable	\$325		\$363.00
Conducting a domestic animal business that does not comply with the relevant Code of Practice.	Not Taxable	\$325		\$363.00
Failure to provide declaration whether dog is a restricted breed	Not Taxable	\$325		\$363.00
Proprietor of domestic animal business selling or giving away dog or cat not implanted with prescribed identification device	Not Taxable	\$325		\$363.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of dog going missing	Not Taxable	\$163		\$165.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change in custody or ownership	Not Taxable	\$163		\$165.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the owner's address	Not Taxable	\$163		\$165.00
Failure to notify Council re dog under investigation for an offence (Sec 29) within 24 hrs of change to the place where the dog is kept	Not Taxable	\$163		\$165.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	\$325		\$363.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	\$325		\$363.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	\$325		\$363.00
Failure of the owner of a dangerous dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	\$325		\$363.00
Failure to ensure that a dangerous dog is properly confined on owner's residential premises	Not Taxable	\$325		\$363.00
Failure to ensure that a dangerous dog is properly confined on owner's non-residential premises	Not Taxable	\$325		\$363.00
Failure of the owner of a menacing dog to notify the Council within 24 hours that the dog is missing	Not Taxable	\$325		\$363.00
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the owner's address	Not Taxable	\$325		\$363.00
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change to the place where the dog is kept	Not Taxable	\$325		\$363.00

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
Failure of the owner of a menacing dog to notify the Council within 24 hours of a change in ownership of the dog	Not Taxable	\$325		\$363.00
Keeping a restricted breed dog not acquired before 3 November 2005	Not Taxable	\$325		\$363.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of the dog going missing	Not Taxable	\$325		\$363.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the owner's address	Not Taxable	\$325		\$363.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change to the place where the dog is kept	Not Taxable	\$325		\$363.00
Failure of the owner of a restricted breed dog to notify the Council within 24 hrs of a change in ownership of the dog	Not Taxable	\$325		\$363.00
Failure to ensure that a restricted breed dog is properly confined on the owner's premises	Not Taxable	\$163		\$165.00
Selling a pet shop animal other than in the course of conducting domestic animal business from a registered premises or a private residence or an approval under the Wildlife Act 1975	Not Taxable	\$325		\$363.00
<b>Animal Registrations (dogs and cats)</b>				
Standard registration - Dogs	Not Taxable	\$155.00	157.71	\$158.00
Discounted registration - Dogs	Not Taxable	\$48.00	48.84	\$49.00
Standard registration - Cats	Not Taxable	\$138.00	140.42	\$140.00
Discounted registration - Cats	Not Taxable	\$48.00	48.84	\$49.00
Cat Registration - With authorised outdoor cat enclosure	Not Taxable	New		\$24.50
Dog Registration - Dangerous / Restricted Breeds	Not Taxable	\$319.00	324.58	\$325.00
Dog Registration - Menacing	Not Taxable	\$212.00	215.71	\$216.00
Dog Registration - (Guard)	Not Taxable	\$185.00	188.24	\$188.00
Domestic Animal Business - Non-Breeding Business (Boarding/Pound)	Not Taxable	\$209.00	212.66	\$213.00
Domestic Animal Business - Breeding (Dogs and Cats)	Non Taxable	\$558.00	567.77	\$568.00
Animal Registration transfer fee	Not Taxable	\$10.00	10.18	\$10.00
Replacement tags	Not Taxable	No Charge		No Charge
Animal Register inspection fees	Not Taxable	No Charge		No Charge
Domestic Animal Breeding first year (dogs and cats)	Non Taxable	675.00	686.81	\$687.00
Domestic Animal Breeding inspections	Non Taxable	117.00	119.05	\$119.00
Domestic Animal Breeding first year non-breeding	Non Taxable	326.00	331.71	\$332.00
<b>Animal Traps</b>				
Security Deposit on animal traps (refundable)	Not Taxable	50.00	50.88	\$50.00
<b>Building Permits</b>				
<b>Government Levy</b>				
Building permit per \$1,000	Not Taxable	\$1.28/\$1,000		\$1.28/\$1,000
Note: Applicable to all works over \$10,000				
<b>New Dwellings and Additions, Alterations - Classification 1a</b>				
<b>Registered Builder</b>				
Up to \$50,000	Not Taxable	\$2,822.90	2,872.30	\$2,872.30
\$50,000 to \$100,000	Not Taxable	\$3,921.40	3,990.02	\$3,990.00
\$100,001 to \$250,000	Not Taxable	\$4,704.80	4,787.13	\$4,787.10
\$250,001 to \$500,000	Not Taxable	\$5,645.70	5,744.50	\$5,744.50
\$500,000 +	Not Taxable	POA		POA
<b>Owner Builder</b>				
Up to \$50,000	Not Taxable	\$3,136.50	3,191.39	\$3,191.40
\$50,000 to \$100,000	Not Taxable	\$4,077.50	4,148.86	\$4,148.90
\$100,001 to \$250,000	Not Taxable	\$5,018.40	5,106.22	\$5,106.20
\$250,001 to \$500,000	Not Taxable	\$7,057.90	7,181.41	\$7,181.40
\$500,000 +	Not Taxable	POA		POA
<b>Sheds</b>				
<b>Farm / Agricultural Sheds (Property Located in Rural Zone)</b>				
0 > 120 m2	Not Taxable	1,693.70	1,723.34	\$1,723.30
> 120 m2	Not Taxable	2,258.30	2,297.82	\$2,297.80

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Domestic Zone</b>				
0 > 120 m2	Not Taxable	1,693.00	1,722.63	\$1,722.60
120 - 250 m2	Not Taxable	2,258.30	2,297.82	\$2,297.80
> 250 m2	Not Taxable	POA	POA	POA
<b>Other Building Works</b>				
Verandas, Pergolas, Carports, Masts etc.	Not Taxable	\$1,693.70	1,723.34	\$1,723.30
Fences (incl. pool barriers, retaining walls)	Not Taxable	\$1,058.90	1,077.43	\$1,077.40
Re-Stump	Not Taxable	\$1,693.70	1,723.34	\$1,723.30
Re-Clad	Not Taxable	\$1,411.40	1,436.10	\$1,436.10
Conc. Swim Pools	Not Taxable	\$1,835.55	1,867.67	\$1,867.70
Fibreglass Swim Pools	Not Taxable	\$1,693.70	1,723.34	\$1,723.30
Swimming Pool Barrier Inspection and Report	Not Taxable	\$494.30	502.95	\$450.00
<b>Additional Inspections</b>				
Inspection - Council issued permit is current - Residential	Not Taxable	265.00	269.64	\$269.60
Inspection - Council issued permit is current - Commercial	Not Taxable	371.70	378.20	\$378.20
Inspection - Council issued permit has lapsed	Not Taxable	583.90	594.12	\$594.10
<b>Unit Developments</b>				
2 Units	Not Taxable	4,516.55	4,595.59	\$4,595.60
3 Units	Not Taxable	6,352.10	6,463.26	\$6,463.30
4 Units +	Not Taxable	\$2117.90 per unit	2,154.96	\$2,592.30 per unit
<b>House Relocation -Re-erection (Pre Used Buildings)</b>				
Minimum Fee	Not Taxable	\$3,529.25	3,591.01	\$3,591.00
Security Deposit as per Building Regulations 2006 Reg 323	Not Taxable	10,000.00		\$10,000.00
<b>Commercial &amp; Industrial (Classifications 2 - 9)</b>				
Floor area < 300m2	Not Taxable	\$3,921.40	3,990.02	\$3,990.00
Floor area 300m2 - 500m2	Not Taxable	\$4,704.80	4,787.13	\$4,787.10
Floor area > 500m2	Not Taxable	Min \$6,107 Max POA	6,213.87	Min \$6,198.60 Max POA
<b>Change of Use</b>				
Minimum Fee	Not Taxable	Min \$3,764 Max POA	3,829.87	Min \$3,820.50 Max POA
<b>Temporary Structures and Special Use Occupancy Permits</b>				
Place of Public Entertainment	Not Taxable	\$2,122.40	2,159.54	\$2,159.50
Marquees and Seating Stands	Not Taxable	\$424.50	431.93	\$431.90
<b>Demolition</b>				
BCA Classes 1 & 10	Not Taxable	2,258.30	2,297.82	\$2,297.80
BCA Classes 2 - 9	Not Taxable	POA		POA
<b>Other Fees</b>				
Swimming pool registration (Reg 147P)		\$32		\$32.00
Swimming pool registration search fee (Reg 147P)		\$47		\$47.00
Swimming pool compliance certificate lodgement (Reg 147X)		\$20		\$20.00
Swimming pool non-compliance certificate lodgement (Reg 147ZJ)		\$193		\$193.00
<b>Other Fees</b>				
<b>Building Certificate</b>				
Request for Building Information	Not Taxable	\$52.20		\$52.20
Details of Building Permits, Occupancy Permits or Certificates of Final Inspection issued in the preceding 10 years, current Statement, current Building Notices or Orders (Regulation 51(1))		\$46.10		\$46.10
Property information (Regulation 51(2)) (liable to flooding, subject to attack by termites, bushfire attack level specified in a planning scheme, subject to significant snowfall, designated land or works)		\$46.10		\$46.10

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
Building Inspection dates2 (Regulation 51(3)) (inspection approval dates of the mandatory notification stages for building work)		\$92.19		\$92.20
Request for Property Information	Not Taxable	NA		NA
Request for Inspection History	Not Taxable	NA		NA
<b>Variation to Existing Building Permit</b>				
Request to vary an existing Building permit (additional levies and inspection fees may also be required)	Not Taxable	\$265.00	269.64	\$269.60
<b>Copy of Plans/Permit</b>				
Request for a copy of Plans	Not Taxable	\$150.00	152.63	\$152.60
<b>Extension of Time to Complete Current Building Permit</b>				
All Classes (One year extension max, includes one inspection)	Not Taxable	Original fee x 30%		Original fee x 30%
<b>Council Lodgement Fee</b>				
Domestic and Commercial work \$5,000 or more	Not Taxable	\$118.90		\$118.90
Title Search	Not Taxable	\$37.30	37.95	\$38.00
<b>Matters requiring Council Report</b>				
Demolition Consent	Not Taxable	\$83.10		\$83.10
Assessment of Illegal Building Work (Discretion by MBS may be used in special circumstances)	Not Taxable	Permit Fee + 200%		Permit Fee + 200%
Modification Comments Class 1	Not Taxable	\$288.80	293.85	\$293.90
Modification Comments Classes 2-9	Not Taxable	\$581.80	591.98	\$592.00
<b>Matters requiring Council Consent &amp; Report</b>				
Sitting Matters Regulation No's 73-97	Not Taxable	\$283.40		\$283.40
Non Siting Matters Various Regulations	Not Taxable	\$283.40		\$283.40
Variation to a Consent	Not Taxable	\$212.20	215.91	\$215.90
Council Comments (Built Without Council Consent/Report)	Not Taxable	\$593.20	603.58	\$603.60
Legal Point of Discharge Determination	Not Taxable	\$144.70		\$149.40
<b>CHSP- Over 65 Planned Activity Groups per session</b>				
CHSP - Over 65 Planned Activity Groups per session	Not Taxable	\$14.50	no change	\$14.50
CHSP - Over 65 Social Support Short Program	Not Taxable	\$7.00	no change	\$7.00
CHSP - Over 65 Social Support Luncheon	Not Taxable	\$10.00	no change	\$10.00
CHSP - Over 65 Social Support Outing/Activity	Not Taxable	\$7.00	no change	\$7.00
CHSP - Over 65 Social Support On-line Program	Not Taxable	\$2.50	no change	\$2.50
<b>Brokerage Fees</b>				
Home Care	Taxable	\$67.40/hr	no change	\$67.40/hr
Home Care - After Hours	Taxable	\$78.70/hr	no change	\$78.70/hr
Home Care - Public Holidays	Taxable	\$94.20/hr	no change	\$94.20/hr
Personal Care	Taxable	\$69.50/hr	no change	\$69.50/hr
Personal Care - After Hours	Taxable	\$78.70/hr	no change	\$78.70/hr
Personal Care - Public Holidays & Weekend	Taxable	\$94.20/hr	no change	\$94.20/hr
Respite Care	Taxable	\$69.50/hr	no change	\$69.50/hr
Respite Care - After Hours	Taxable	\$78.70/hr	no change	\$78.70/hr
Respite Care - Public Holidays & Weekend	Taxable	\$94.20/hr	no change	\$94.20/hr
Home Maintenance & Modifications (materials not included, full cover coverly applies)	Taxable	\$81.80/hr	no change	\$81.80/hr
Meals on Wheels	Taxable	\$13.40	no change	\$13.40
Travel - Consumer	Taxable	\$1/km		\$1/km
Planned Activity Group	Taxable	\$19.70/hr	no change	\$19.70/hr
Social Support Short Program	Taxable	\$9.70/hr	no change	\$9.70/hr
Social Support Luncheon	Taxable	\$15.00/hr	no change	\$15.00/hr
Social Support Outing/Activity	Taxable	\$9.70/hr	no change	\$9.70/hr
Social Support Short On-line Program	Taxable	\$5.00/hr	no change	\$5.00/hr

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>CHSP - Delivered Meals*</b>				
Main Course	Not Taxable	\$8.40	no change	\$8.40
Dessert	Not Taxable	\$3.70	no change	\$3.70
Menu@Home Small	Not Taxable	\$4.50	no change	\$4.50
Menu@Home Medium	Not Taxable	\$7.50	no change	\$7.50
Menu@Home Large	Not Taxable	\$10.00	no change	\$10.00
* Fees subject to Director's discretion in cases of financial hardship				
<b>CHSP - General Home Care*</b>				
Low Fee	Not Taxable	\$9.20/hr	no change	\$9.20/hr
Medium Fee	Not Taxable	\$17.60/hr	no change	\$17.60/hr
High Fee	Not Taxable	\$53.10/hr	no change	\$53.10/hr
<b>CHSP- Personal Care*</b>				
Low Fee	Not Taxable	\$5.30/hr	no change	\$5.30/hr
Medium Fee	Not Taxable	\$10.70/hr	no change	\$10.70/hr
High Fee	Not Taxable	\$57.20/hr	no change	\$57.20/hr
<b>CHSP- Property Maintenance - Indoor*</b>				
Low Fee	Not Taxable	\$16.50/hr	no change	\$16.50/hr
Medium Fee	Not Taxable	\$22.00/hr	no change	\$22.00/hr
High Fee	Not Taxable	\$68.10/hr	no change	\$68.10/hr
<b>CHSP- Property Modifications</b>				
Low Fee	Not Taxable	\$16.70/hr	no change	\$16.70/hr
Medium Fee	Not Taxable	\$22.30/hr	no change	\$22.30/hr
High Fee	Not Taxable	\$69.10/hr	no change	\$69.10/hr
<b>CHSP - Property Maintenance Materials Reimbursement</b>	Not Taxable	Full Cost Recovery		Full Cost Recovery
<b>CHSP - Respite*</b>				
Low Fee	Not Taxable	\$5.30/hr	no change	\$5.30/hr
Medium Fee	Not Taxable	\$10.70/hr	no change	\$10.70/hr
High Fee	Not Taxable	\$57.20/hr	no change	\$57.20/hr
<b>Community Bus</b>				
Community groups	Taxable	\$2.65/hr	2.70	\$2.70/hr
<b>Community trailers</b>				
Events trailer - Community group	Taxable	20.70	21.06	\$21.10
Events trailer - Commercial or private use	Taxable	31.10	31.64	\$31.60
Create crate - Community group	Taxable	20.70	21.06	\$21.10
Create crate - Commercial or private use	Taxable	31.10	31.64	\$31.60
<b>Community Transport*</b>				
Community Transport - Level1 15km Radius	Taxable	\$13.40	13.63	\$13.60
Community Transport - Level 2 30km Radius	Taxable	\$26.70	27.17	\$27.20
Community Transport Level 3 over 30km per km rate	Taxable	\$0.90	0.92	\$0.90
HACC/PYP Under 65 Planned Activity Groups per session	Taxable	\$14.50	14.75	\$14.80
HACC/PYP Under 65 Social Support Short Program	Taxable	\$7.00	7.12	\$7.10
HACC/PYP Under 65 Social Support Luncheon	Taxable	\$10.00	10.18	\$10.20
HACC/PYP Under 65 Social Support Outing/Activity	Taxable	\$7.00	7.12	\$7.10
HACC/PYP Under 65 Social Support On-line Program	Taxable	\$2.50	2.53	\$2.50
*Fees subject to Directors' discretion				
<b>Disabled Parking Permits</b>	Not Taxable	\$10.40	10.58	\$10.60
<b>Dishonoured Cheques</b>	Not Taxable	\$49 + Bank Fees	49.20	\$49.20 + Bank Fees

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Elections</b>				
Candidate deposits	Not Taxable	\$250.00		\$250.00
Failure to vote fines (Penalty units may change on 1 July)	Not Taxable	\$81.00		\$92.50
<b>Family Day Care Administration Levy</b>				
Administration Levy	Taxable	\$2.10/hr	2.14	\$2.10/hr
<b>Family Day Care Recommended Fees</b>				
Core Hours	Not Taxable	\$9.52/hr	9.69	\$9.70/hr
Non Core Hours	Not Taxable	\$14.30	14.55	\$14.60
CARE GIVERS MAY SET OWN FEES				
<b>Farmers' Market</b>				
Unpowered Site - Community Group	Taxable			\$25.00
Unpowered Site - Regular Stallholder	Taxable			\$50.00
Unpowered Site - Casual Stallholder	Taxable	58.00	59.02	\$60.00
Powered Site - Community Group	Taxable			\$30.00
Powered Site - Regular Stallholder	Taxable			\$55.00
Powered Site - Casual Stallholder	Taxable	64.10	65.22	\$65.00
Double Unpowered Site	Taxable	85.40	86.89	\$75.00
Double Powered Site	Taxable	89.50	91.07	\$80.00
<b>Fire Prevention Notices</b>				
Fire Hazard Removal	Taxable	\$283.70 + Costs	288.66	\$250.00
Failure to comply with Fire Notice	Not Taxable	\$1,625.00		\$1,817.00
<b>Freedom of Information Requests</b>				
FOI Application Fee	Not Taxable	\$28.40		\$30.60
FOI Search Fee	Not Taxable	\$21.30		\$22.90
FOI Supervision Charge	Not Taxable	\$21.30		\$22.90
FOI Photocopy Charge (Black & White)	Not Taxable	\$0.20 per A4 page		\$0.20 per A4 page
Providing access in another form (not copied)	Not Taxable	All costs incurred		All costs incurred
Charge for listening to or viewing a tape	Not Taxable	All costs incurred		All costs incurred
Charge for making a written transcript of a tape	Not Taxable	All costs incurred		All costs incurred
<b>Food Premises and Environmental Health</b>				
New Premises	Not Taxable	50% surcharge on appropriate renewal fee		50% surcharge on appropriate
Temporary Registration	Not Taxable	\$265.00	269.64	\$269.60
Temporary Registration - Community Groups	Not Taxable	No Charge		No Charge
Mobile Registration - Linked to Food Premises Class 2 or 3	Not Taxable	\$155.30	158.02	\$158.00
Temporary Registration - Linked to Food Premises Class 2 or 3	Not Taxable	\$103.50	105.31	\$105.30
Health Premises Transfer of Registration	Not Taxable	\$318.90	324.48	\$324.50
General Inspection Fee - New/Alteration/Additional	Not Taxable	\$159.40	162.19	\$162.20
<b>Renewal of Registration</b>				
Food Premises Class 1	Not Taxable	\$636.70	647.84	\$647.80
Food Premises Class 2 - General	Not Taxable	\$583.90	594.12	\$594.10
Food Premises Class 2 - Large/Manufacturing (eg > 10 staff)	Not Taxable	\$743.30	756.31	\$756.30
Food Premises Class 2 - Community Groups	Not Taxable	\$159.40	162.19	\$162.20
Food Premises Class 3 - General Low Risk	Not Taxable	\$403.80	410.87	\$410.90
Food Premises Class 3 - Community Groups	Not Taxable	\$159.40	162.19	\$162.20
Food Premises Class 3 - Wineries	Not Taxable	\$318.90	324.48	\$324.50
Food Premises Class 4	Not Taxable	No Charge		No Charge
Septic Tank Installation Permit	Not Taxable	48.88 fee units		48.88 fee units
Septic Tank Installation Permit Additional Hourly Fee (for assessments that exceed 8.2 hours)	Not Taxable	6.12 fee units		6.12 fee units

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
Septic Tank Alteration Permit	Not Taxable	48.88 fee units		48.88 fee units
Septic Tank Transfer a Permit	Not Taxable	9.93 fee units		9.93 fee units
Septic Tank Amend a Permit	Not Taxable	10.38 fee units		10.38 fee units
Septic Tank Renew a Permit	Not Taxable	8.31 fee units		8.31 fee units
Septic Tank Exemption Assessment	Not Taxable	\$159.40	162.19	\$162.20
Septic Tank Exemption Assessment Additional Hourly Fee (for assessments that exceed 2.6 hours)	Not Taxable	N/A	N/A	89.28
Prescribed Accommodation	Not Taxable	\$403.80	410.87	\$410.90
Health Premises Registration - Renewal	Not Taxable	\$403.80	410.87	\$410.90
Health Premises Registration	Not Taxable	\$403.80	410.87	\$410.90
Caravan Park Registration (0-25 sites)*	Not Taxable	17 fee units		17 fee units
Caravan Park Registration (26-50 sites)*	Not Taxable	34 fee units		34 fee units
Caravan Park Transfer of Registration*	Not Taxable	5 fee units		5 fee units
Archive Health File Recovery - New	Not Taxable	\$52.80	53.72	\$53.70
<b>Garbage Collection and Bins</b>				
Residential Garbage Inc Recycling	Not Taxable	\$379.00	385.63	\$389.00
Second Service Garbage Collection	Not Taxable	\$189.50	192.82	\$194.50
Second Service Recycling Collection	Not Taxable	\$189.50	192.82	\$194.50
Commercial Garbage Inc Recycling (Cost Recovery)	Not Taxable	\$379.00	385.63	\$389.00
Purchase of 240L Bins	Taxable	\$82.80	84.25	\$84.20
<b>HACC/PYP - Delivered Meals*</b>				
Main Course	Not Taxable	\$8.40	no change	\$8.40
Dessert	Not Taxable	\$3.70	no change	\$3.70
Menu@Home Small	Not Taxable	\$4.50	no change	\$4.50
Menu@Home Medium	Not Taxable	\$7.50	no change	\$7.50
Menu@Home Large	Not Taxable	\$10.00	no change	\$10.00
* Fees subject to Director's discretion in cases of financial hardship				
<b>HACC/PYP - General Home Care*</b>				
Low Fee	Not Taxable	\$9.20/hr	no change	\$9.20/hr
Medium Fee	Not Taxable	\$17.60/hr	no change	\$17.60/hr
High Fee	Not Taxable	\$53.10/hr	no change	\$53.10/hr
<b>HACC/PYP- Personal Care*</b>				
Low Fee	Not Taxable	\$5.30/hr	no change	\$5.30/hr
Medium Fee	Not Taxable	\$10.70/hr	no change	\$10.70/hr
High Fee	Not Taxable	\$57.20/hr	no change	\$57.20/hr
<b>HACC/PYP- Property Maintenance - Indoor*</b>				
Low Fee	Not Taxable	\$16.70/hr	no change	\$16.70/hr
Medium Fee	Not Taxable	\$22.30/hr	no change	\$22.30/hr
High Fee	Not Taxable	\$69.10/hr	no change	\$69.10/hr
<b>HACC/PYP - Property Maintenance Materials Reimbursement</b>				
	Not Taxable	Full Cost Recovery		Full Cost Recovery
<b>HACC/PYP - Respite*</b>				
Low Fee	Not Taxable	\$5.30/hr	no change	\$5.30/hr
Medium Fee	Not Taxable	10.00/hr	no change	10.00/hr
High Fee	Not Taxable	\$57.20/hr	no change	\$57.20/hr
<b>Insurance</b>				
Farmers Market Stall	Taxable	\$48.70	49.55	\$49.60
Hall Hire	Taxable	\$36.20	36.83	\$36.80



Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Library Service</b>				
User pays services provided by Geelong Regional Library Corporation				Refer to Geelong Regional Library for fees & charges.
<b>Local Laws</b>				
Copies of any local laws	Not Taxable	\$53.00	53.93	\$54.00
Abandoned vehicle removal	Not Taxable	\$212.00	215.71	\$216.00
Recreational vehicle on private land	Not Taxable	\$117.00	119.05	\$119.00
Heavy vehicle parking	Not Taxable	\$81.00	82.42	\$82.00
Street entertainment applications (busking & street parties)	Not Taxable	No Charge		No Charge
Community events permit fees	Not Taxable	No Charge		No Charge
Charity bins	Not Taxable	No Charge		No Charge
Street furniture permits	Not Taxable	\$212.00	215.71	\$216.00
Roadside signage permits	Not Taxable	\$125.00	127.19	\$127.00
Placing bulk containers (Skip bins)	Not Taxable	\$53.00	53.93	\$54.00
Animal keeping permits	Not Taxable	\$209.00	212.66	\$213.00
Hoarding permits (erection of hoardings/advertisements) Transport Act 1983	Not Taxable	\$209.00	212.66	\$213.00
Camping Permit (Freehold vacant land)	Not Taxable	\$212.00	215.71	\$216.00
Mobile food van	Not Taxable	\$568.00	577.94	\$578.00
Other local law permits	Not Taxable	\$89.00	90.56	\$90.00
Camping on private land >60 days	Not Taxable	\$279.00	283.88	\$284.00
Shipping container	Not Taxable	\$117.00	119.05	\$119.00
Roadside grazing	Not Taxable	\$212.00	215.71	\$216.00
Camping scheduled area (Council Land L.L.) permit	Not Taxable	P.O.A		P.O.A
Caravan storage vacant land	Not Taxable	\$117.00	119.05	\$119.00
Amendment to LL permit (dogs and cats)	Not Taxable	\$51.00	51.89	\$52.00
<b>Maps</b>				
Fee per A4 plan	Taxable	\$19.70	20.04	\$20.00
Fee (large projects)	Taxable	\$109.70	111.62	\$111.60
<b>Photocopying</b>				
Single sided A4 – Community Groups	Taxable	\$0.30	0.31	\$0.30
Double sided A4 – Community Groups	Taxable	\$0.50	0.51	\$0.50
Single sided A3 – Community Groups	Taxable	\$0.40	0.41	\$0.40
Double sided A3 – Community Groups	Taxable	\$0.60	0.61	\$0.60
Single sided A4 – Private	Taxable	\$0.50	0.51	\$0.50
Double sided A4 – Private	Taxable	\$1.00	1.02	\$1.00
Single sided A3 – Private	Taxable	\$1.20	1.22	\$1.20
Double sided A3 – Private	Taxable	\$2.10	2.14	\$2.10
<b>Application for Planning Permit</b>				
<b>Use Only Permit</b>	Not Taxable	1,286.10		\$1,318.10
<b>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:</b>				
\$< - \$10,000	Not Taxable	195.10		\$199.90
\$10,000 - \$100,000	Not Taxable	614.40		\$629.40
\$100,000 - \$500,000	Not Taxable	1,257.20		\$1,288.50
\$500,001 - \$1,000,000	Not Taxable	1,358.30		\$1,392.10
\$1,000,001 - \$2,000,000	Not Taxable	1,459.50		\$1,495.80
<b>To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:</b>				
\$< - \$100,000	Not Taxable	1,119.90		\$1,147.80
\$100,001 - \$1,000,000	Not Taxable	1,510.00		\$1,547.70
\$1,000,001 - \$5,000,000	Not Taxable	3,330.70		\$3,413.70
\$5,000,001 - \$15,000,000	Not Taxable	8,489.40		\$8,700.90
\$15,000,001 - \$50,000,000	Not Taxable	25,034.60		\$25,658.30
\$> - \$50,000,000	Not Taxable	56,268.30		\$57,670.10



Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Subdivision/Restrictions/Easements (Planning Permit):</b>				
To subdivide existing building	Not Taxable	1,286.10		\$1,318.10
To subdivide land into two lots	Not Taxable	1,286.10		\$1,318.10
To effect a realignment of a common boundary between lots or to consolidate two or more lots	Not Taxable	1,286.10		\$1,318.10
To subdivide land (per 100 lots created)	Not Taxable	1,286.10		\$1,318.10
To:				
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or	Not Taxable	1,286.10		\$1,318.10
b) create or remove a right of way; or	Not Taxable	1,286.10		\$1,318.10
c) create, vary or remove an easement other than a right of way; or	Not Taxable	1,286.10		\$1,318.10
d) to vary or remove a condition in the nature of an easement ( other than a right of way) in a Crown grant	Not Taxable	1,286.10		\$1,318.10
A permit not otherwise provided for in regulation	Not Taxable	1,286.10		\$1,318.10
<b>Subdivision Certification (Subdivision Act 1988):</b>				
Subdivision Certification	Not Taxable	170.50		\$174.80
Alteration of a plan under section 10 (2) of the Act	Not Taxable	108.40		\$111.10
Amendment of certified plan under section 11(1) of the Act	Not Taxable	137.30		\$140.70
<b>VicSmart Applications</b>				
VicSmart if the estimated cost of the development is \$10,000 or less	Not Taxable	195.10		\$199.90
VicSmart application if the estimated cost of the development is more than \$10,000	Not Taxable	419.10		\$429.50
VicSmart application to subdivide or consolidate land	Not Taxable	195.10		\$199.90
<b>Development &amp; Public Open Space Contributions:</b>				
Public Open Space Contributions	Not Taxable	5% of value		5% of value
Development Community Contribution - other than Bannockburn	Not Taxable	\$4,590 per new lot	0.00	-
Development Community Contribution - Bannockburn	Not Taxable	\$4,590 per new lot	0.00	-
Preparation of Engineering Plans by Council	Taxable	3.5% of value		3.5% of value
Plan checking by Council of consultants engineering plans	Not Taxable	0.75% of value		0.75% of value
Council Supervision of Construction	Not Taxable	2.5% of value		2.5% of value
<b>Amend a Planning Permit</b>				
Amend a permit to change the use of the land allowed by the permit or allow a new use of land	Not Taxable	\$1,286.10		\$1,318.10
Amendment to a permit (other than a permit to develop land for a single dwelling per lot of 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) to change the statement of what the permit allows or to change any or all conditions which apply to the permit.	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit 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:				
\$< - \$10,000	Not Taxable	\$195.10		\$199.90
\$10,000 - \$100,000	Not Taxable	\$614.10		\$629.40
\$100,000 - \$500,000	Not Taxable	\$1,257.20		\$1,288.50
\$500,001 - \$2,000,000	Not Taxable	\$1,358.30		\$1,392.10
Amend a permit to develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:				
\$< - \$100,000	Not Taxable	\$1,119.90		\$1,147.80
\$100,001 - \$1,000,000	Not Taxable	\$1,510.00		\$1,547.60
\$1,000,001 - \$50,000,000 +	Not Taxable	\$3,330.70		\$3,413.70
Amend a permit to subdivide an existing building	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit to subdivide land into two lots	Not Taxable	\$1,265.60		\$1,318.10
Amend a permit to effect a realignment of a common boundary between lots or to consolidate two or more lots	Not Taxable	\$1,286.10		\$1,318.10
Amend a permit to subdivide land (per 100 lots created)	Not Taxable	\$1,286.10		\$1,318.10

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Amend a permit to:</b>				
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988: or		\$1,286.10		\$1,318.10
b) create or remove a right of way; or	Not Taxable	\$1,286.10		\$1,318.10
c) create, vary or remove an easement other than a right of way; or		\$1,286.10		\$1,318.10
d) to vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant		\$1,286.10		\$1,318.10
<b>Amend a permit not otherwise provided for in regulation</b>	Not Taxable	\$1,286.10		\$1,318.10
<b>General Fees:</b>				
Extension of Time (Permit)	Not Taxable	\$207.10	210.72	\$210.70
Extension of Time (Permit) 2nd Request	Not Taxable	\$304.50	309.83	\$309.80
Extension of Time (Permit) 3rd Request	Not Taxable	\$406.00	413.11	\$413.10
Secondary Consent	Not Taxable	\$197.90	201.36	\$201.40
Secondary Consent (Non VicSmart)	Not Taxable	\$304.50	309.83	\$309.80
Certificate of Compliance	Not Taxable	\$325.80		\$325.80
Statement of Compliance Inspections	Not Taxable	\$101.50	103.28	\$103.30
Satisfaction Matters	Not Taxable	\$325.80		\$325.80
Written Planning Enquiry Response Fee	Taxable	\$126.90	129.12	\$129.10
Archive Planning File Recovery	Not Taxable	\$101.50	103.28	\$103.30
Title Search Fee (per property)	Not Taxable	\$41.40+Cost	42.12	-
<b>Council Prepared Advertising:</b>				
Preparing & posting of advertising letters (per letter)	Taxable	\$10.20	10.38	N/A
Registered Post (per letter)	Taxable	\$20.40	20.76	N/A
Provision of Advertising Sign only (per sign)	Taxable	\$20.40	20.76	N/A
Erection of Site Notice sign (1 only, inc. cost of sign)	Taxable	\$255.00	259.46	N/A
Additional signs (for each additional sign required, inc. cost of sign)	Taxable	\$51.00	51.89	N/A
Arrange notice in newspapers (per each newspaper notice)	Taxable	\$51+Cost	51.89	At Cost
Preparing & posting of advertising letters up to 20	Taxable	50.00	50.88	\$50.90
Preparing & positing of advertising letters (up to 20) and sign on site	Taxable	150.00	152.63	\$152.60
Preparing & posting of advertising letters (up to 20), sign on site and newspaper	Taxable	\$200.00 + cost of newspaper	203.50	\$203.00 + cost of newspaper
Each additional letter over 20 letters	Taxable	2.50	2.54	\$2.50
Each additional sign	Taxable	100.00	101.75	\$101.80
<b>Planning Scheme Amendments:</b>				
<b>Stage 1</b>				
For:				
a) considering a request to amend a planning scheme: and				
b) taking action required by Division 1 of Part 3 of the Planning and Environment Act 1987; and	Not Taxable	\$2,976.70	3,028.79	\$3,050.90
c) considering any submissions which do not seek a change to the amendment; and				
d) if applicable, abandoning the amendment.				
<b>Stage 2</b>				
For:				
a) considering				
i) up to and including 10 submissions which seek a change to the amendment, and where necessary referring the submissions to a panel; or	Not Taxable	\$14,753.50	15,011.69	\$15,121.00
ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Not Taxable	\$29,478.00	29,993.87	\$30,212.40
iii) submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel: and	Not Taxable	\$39,405.20	40,094.79	\$40,386.90
b) providing assistance to a panel in accordance with section 158 of the Act: and				
c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and				
d) considering the panel's report in accordance with section 27 of the Act; and; and				
e) after considering submission and the panel's report, abandoning the amendment.				

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Stage 3</b>				
For:				
a) adopting the amendment or part of an amendment in accordance with section 29 of the Act; and				
b) submitting the amendment for approval in accordance with section 31 of the Act; and	Not Taxable	\$469.60	477.82	\$481.30
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.				
<b>Stage 4</b>				
For:				
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act: and	Not Taxable	\$469.60	477.82	\$481.30
b) giving notice of approval of an amendment in accordance with section 36(1) of the Act.				
Amend or end a section 173 agreement	Not Taxable	\$635.80	646.93	\$659.00
<b>Private Works</b>				
Supervision of private works	Taxable	POA		POA
Design works	Taxable	POA		POA
<b>Property Information</b>				
Land information certificates	Not Taxable	\$27.00		27.00
LIC Urgent Supply (1 working day)	Taxable	\$125.30	127.49	\$127.50
Ownership details (fencing inquiry only)	Not Taxable	Nil		Nil
Forwarding of correspondence to ratepayer	Taxable	\$38	38.97	\$39.00
Rate search	Not Taxable	\$58.00/hr	59.02	\$59.00/hr
Admin charge – sale of land – unpaid rates	Taxable	\$854.10	869.05	\$869.00
Sale of Road Numbers (per digit)	Taxable	\$2.00	2.04	\$2.00
<b>Rent and Leases</b>				
Grazing/Occupation	Taxable	\$197.70	201.16	\$201.20
Council Properties - Multi-Use Community Purpose	Taxable	Nil		Nil
Council Properties - Single-Use Community Purpose	Taxable	\$11.40	11.60	\$11.60
Council Properties - Commercial Operations	Taxable	POA		POA
Crown Land (Managed on behalf of Councils)	Taxable	\$11.40	11.60	\$11.60
Crown Land - Exclusive Community or Commercial use	Taxable	POA		POA
<b>Road Closures</b>				
Temporary street closures applications	Not Taxable	Nil		Nil
<b>Road Maintenance Levies</b>				
Gravel Cartage Levy	Taxable	Rates as per legal agreement + CPI increases.		Rates as per legal agreement + CPI increases.
<b>Consent to Work in a Road Reserve Charges</b>				
Work in Road Reserve permits	Taxable	\$88.90		\$90.20
Reinstatement costs (where carried out by Council)	Not Taxable	At cost		At cost
Security bond (major jobs)	Not Taxable	POA		POA
<b>Room Hire</b>				

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>SMALL ROOMS</b>				
Bannockburn Cultural Centre - Grenville Room, Bannockburn Room. Bannockburn Family Services Centre Consulting Rooms. Meredith Community Learning Hub Consulting Room. **				
<b>Community Groups</b>				
Hourly Rate	Taxable	\$9.20	decrease	\$7.90
<b>Community Benefit</b>				
Hourly Rate	Taxable	\$13.80	decrease	\$11.85
<b>Private/Commercial</b>				
Hourly Rate	Taxable	\$23.10	decrease	\$19.75
<b>MEDIUM ROOMS</b>				
Bannockburn Cultural Centre - Youth Roo, Leigh and Moorabool Rooms, Barwon Room. The Well Smythesdale - Rainbow Bird Room, Nimons Bridge Room, Digital Hub. **				
<b>Community Groups</b>				
Hourly Rate	Taxable	\$11.60	decrease	\$9.90
<b>Community Benefit</b>				
Hourly Rate	Taxable	\$17.30	decrease	\$14.85
<b>Private/Commercial</b>				
Hourly Rate	Taxable	\$29.00	decrease	\$24.80
<b>LARGE ROOMS</b>				
Bannockburn Family Services Centre - Multipurpose Room. The Well Smythesdale - Multipurpose Room. **				
<b>Community Groups</b>				
Hourly Rate	Taxable	\$12.50	decrease	\$11.85
<b>Community Benefit</b>				
Hourly Rate	Taxable	\$18.60	decrease	\$17.75
<b>Private/Commercial</b>				
Hourly Rate	Taxable	\$31.10	decrease	\$29.55
<b>MAIN HALL</b>				
Bannockburn Cultural Centre - Hall **				
<b>Community Groups</b>				
Hourly Rate	Taxable	\$15.70	light increase	\$16.00
<b>Community Benefit</b>				
Hourly Rate	Taxable	\$23.40	light increase	\$24.00
<b>Private/Commercial</b>				
Hourly Rate	Taxable	\$39.00	light increase	\$40.00
<b>KITCHEN</b>				
Bannockburn Cultural Centre - Hall **				
<b>Community Groups</b>				
Hourly Rate	Taxable	\$5.10	decrease	\$4.80
<b>Community Benefit</b>				
Hourly Rate	Taxable	\$7.90	decrease	\$7.60
<b>Private/Commercial</b>				
Hourly Rate	Taxable	\$13.00	decrease	\$12.00
<b>Bond - Hall Hire **</b>				
Security Bond (private functions)	Not Taxable	\$507.50	decrease, holding fee	\$500.00

Description	GST Treatment	2021-22 Fees & Charges Incl. GST \$	Planned Increase 1.75%	Proposed 2022-23 Fees & Charges Incl. GST \$
<b>Kindergartens + Occasional Care**</b>				
<b>Bannockburn Kindergarten</b>				
Funded 4yo Kindergarten Program	Not Taxable	\$425	432.44	\$450.00
Funded 3yo Kindergarten Program	Not Taxable	\$142	144.49	\$450.00
<b>Meredith Kindergarten</b>				
Funded 4yo Kindergarten Program	Not Taxable	\$425	432.44	\$450.00
Funded 3yo Kindergarten Program	Not Taxable	\$142	144.49	\$450.00
<b>Teesdale Kindergarten</b>				
Funded 4yo Kindergarten Program	Not Taxable	\$425	432.44	\$450.00
Funded 3yo Kindergarten Program	Not Taxable	\$142	144.49	\$450.00
<b>Rokewood Kindergarten</b>				
Funded 4yo Kindergarten Program	Not Taxable	\$425	432.44	\$450.00
Funded 3yo Kindergarten Program	Not Taxable	\$142	144.49	\$450.00
<b>Inverleigh Kindergarten</b>				
Funded 4yo Kindergarten Program	Not Taxable	\$425	432.44	\$450.00
Funded 3yo Kindergarten Program	Not Taxable	\$142	144.49	\$450.00
<b>Inverleigh Occasional Care</b>				
Occasional Care program	Not Taxable	\$48	48.84	\$48.80
<b>Standpipe Water</b>				
Per 5,000 Litres	Not Taxable	\$30	30.53	\$30.00
<b>Tips</b>				
Household waste per m3	Taxable	\$44	44.26	\$44.30
Green and Timber waste per m3	Taxable	\$27	27.37	\$29.90
Electronic items (per item)	Taxable	Nil	Nil	Nil
Fridges, Freezers and Air-conditioners (per item)	Taxable	\$13	13.43	\$20.00
Gas Cylinders and Fire Extinguishers	Taxable	\$6	6.31	\$6.30
Mattress (per item)	Taxable	\$29	29.91	\$34.00
Tyres - Car	Taxable	\$12	12.62	\$12.60
Tyres -Light truck	Taxable	\$20	20.04	\$20.00
Tyres -Truck	Taxable	\$51	51.59	\$51.60
Tyres - Small Tractor <1m diameter	Taxable	\$112	113.76	\$113.80
Tyres - Large Tractor 1 - 2m diameter	Taxable	\$165	167.48	\$167.50





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#### CUSTOMER SERVICE HOURS

Bannockburn Customer Service Centre  
8.30am to 5pm, Monday to Friday

The Well, Smythesdale  
8.30am to 5pm, Monday to Friday

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