

# DRAFT COUNCIL BUDGET 2023-2024



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### Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020. While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

## Mayor's Introduction

It is with pleasure that I introduce the 2023-24 Horsham Rural City Council Budget.

This is the second budget prepared under the guidance and influence of the Council Plan 2021-2025. The document outlines a broad range of over 50 services under Council's five themes of Community, Liveability, Sustainability, Accessibility and Leadership.

Council has also developed the second iteration of the Annual Action Plan (Year 2) incorporating community feedback. The Plan includes the priorities against the Council Plan and initiatives identified for inclusion in this year's budget for delivery in 2023-2024.

This year represents another year of budget preparation under the State Government's Fair Go Rates system which saw the introduction of rate caps in 2016. These rate caps limit the amount Council can increase its total revenue from general rates and municipal charges for the coming financial year and are announced by the Minister for Local Government. On 29 December 2022 the Minister announced a new rate cap of 3.5 per cent for all Councils for the 2023-24 financial year. Independent advice from the Essential Services Commission recommends rate cap rises in line with the Consumer Price Index however the State considered the cost of living pressures facing rate payers and set the rate cap slightly below the recommended amount. Council has accordingly increased rates in line with the 3.5 per cent rate cap for the 2023-24 financial year.

Mindful of the cost of living pressures, Council has increased the pensioner rebate amount from \$30 to \$50. This rebate is the amount Council funds over and above the State Government rebate offered to pensioners. Council has also maintained the Municipal Charge at the reduced rate of \$200 (reduced last year from \$240 to \$200) noting the detrimental impact any further reduction would have on farm and residential properties. For the same reason Council has maintained the farm differential at 50% of the general residential rates.

As with the 2022-23 budget, the costs associated with Council's waste collection services have continued to grow due to the State Government's Environmental Protection Agency (EPA) levy and the introduction of the 4 Bin Policy to comply with the State Government's bin collection policy. Given the introduction of the 4 Bin Policy, Council have dramatically increased their service performance indicator for waste diversion from landfill (from 24% in 2022-23 to 40% in the 2023-24 budget year).

The proposed capital works budget is \$22.86 million, made up of \$6.88 million of new projects, \$12.04 million in renewal and \$3.95 million in upgrades. The program will be funded by \$8.26 million of grant funding, \$13.67 million of Council cash from operations, reserves and investments and \$400,000 of new borrowings.

While the complete Capital Works program is provided on page 38 of the budget document, some of the highlights from this year's capital works budget are:

- Further progress on the City to River works, featuring the City Oval netball courts and netball pavilion, the events stage and initial works on the community centre/change room facility. \$4.2 million is budgeted for these works in 2023-24.
- The Wesley Performing Arts Centre refurbishment, with \$1.958 million budgeted dependent on significant grant funding of around \$1.4 million to enable these works to proceed.
- An ongoing focus on renewal of key infrastructure, including roads and related infrastructure in rural and urban areas. This includes upgrades of sections of the Dimboola-Minyip Road, Noradjuha-Tooan East Road and North East Wonwondah Road, as featured in the Rural Road Network Plan, and enabled through significant funding from the Australian Government's Heavy Vehicle Safety and Productivity Program.

- The roads and related infrastructure capital program has a budget provision of \$6.8 million, of which some \$5.5 million relates to renewal of existing assets. This includes an increase from \$0.9 million in 2022-23 to \$1.0 million in the 2023-24 budget for re-sheeting gravel roads, and \$0.52 million for heavy patching on sealed rural roads.
- The purchase of the Johnson Asahi site in Plumpton Road for Council's new depot and detailed planning to adapt that site to Council's needs – with \$2.26 million budgeted.

Council endorses the 2023-24 Budget as financially responsible, fair & equitable, and are pleased to provide the budget to our community.

**Cr Robyn Gulline**  
**Mayor**

## Executive summary

Horsham Rural City is a regional city in the Wimmera Southern Mallee region of Western Victoria. Horsham is approximately 300 kilometres north-west of Melbourne. The municipality covers an area of 4,267 square kilometres. The Wimmera Southern Mallee encompasses 20 percent of the area of Victoria and only 1 percent of the population. Horsham Rural City Council has an estimated residential population of approx. 20,000 and three quarters of residents live within the urban area of Horsham.

The work of the Community Panel to develop the Horsham 2041 Community Vision, together with a new Council Plan, Asset Plan and 10-year Financial Plan, has guided the development of this budget.

The Ministerial Rate Cap of 3.5% means Council must continue to find ways to deliver its services more efficiently and to consider what services that the community still needs council to deliver and at what level that service should be delivered.

The replacement of the financial systems as part of the Rural Council's Corporate Collaboration project will see our relationship with Hindmarsh and Loddon Councils improve our capacity to drive efficiencies in Corporate Services through collaborative arrangements and to also help us to respond to new legislative requirements and challenges.

### Major capital projects in the 2023-24 budget include:

- Further progress on the City to River works, featuring the City Oval netball courts and netball pavilion, the events stage and initial works on the community centre/change room facility. \$4.2 million is budgeted for these works in 2023-24.
- The Wesley Performing Arts Centre refurbishment, with \$1.958 million budgeted for this. This is dependent on significant grant funding of around \$1.4 million to enable these works to proceed.
- An ongoing focus on renewal of key infrastructure, including roads and related infrastructure in rural and urban areas. This includes upgrades of sections of the Dimboola-Minyip Road, Noradjuha-Tooan East Road and North East Wonwondah Road, as featured in the Rural Road Network Plan, and enabled through significant funding from the Australian Government's Heavy Vehicle Safety and Productivity Program.
- The roads and related infrastructure capital program has a budget provision of \$6.8 million, of which some \$5.5 million relates to renewal of existing assets, which includes an increase from \$0.9 in 2022-23 to \$1.0 million in the 2023-24 budget for resheeting gravel roads, and \$0.52 million for heavy patching on sealed rural roads.
- Purchase of the Johnson Asahi site in Plumpton Road for Council's new depot and detailed planning to adapt that site to Council's needs - \$2.26 million.

## Budget on a Cash Basis

Council traditionally delivers a budget that is balanced on a cash basis in line with its objectives in the 10-year Financial Plan. This means that rate revenues received plus other general revenue (such as interest and untied grants) are equal to the net cash cost of the provision of services and the delivery of capital works. This budget has also been enhanced by preparation on the accrual basis.

## Key Statistics

- Total Revenue: \$62.0 million (2022-23 = \$59.6 million)
- Total Expenditure: \$56.1 million (2022-23 = \$55.6 million)
- Surplus/(Deficit)for the year: \$5.9 million surplus (2022-23 = \$4.0 million surplus)  
or (Accounting Result) (Refer Income Statement in Section 3)
- Underlying operating result: \$3.9 million deficit (2022-23 = \$5.7 million deficit)  
(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses)

## Budget Influences

### External Influences

The following external influences have been taken into consideration in the preparation of the 2023-24 Budget as they are likely to impact on the services delivered by Council:

- **ECONOMIC CHALLENGES** – The economy generally is very uncertain, and the impacts of Covid-19 have been wide-ranging and disruptive. In framing the budget, council has considered closely the capacity of the community to pay versus the need to play a role in continuing economic activity within the community.
- **OPERATING COSTS:** The Consumer Price Index (CPI) rose 1.4% during the March 2023 quarter and over the twelve months to the March the CPI rose 7.0%.
- **RATE CAPPING** – The rate cap for 2022-23 is 3.5%.
- **SEASONAL CONDITIONS** – the last 3 seasons have seen good production levels and strong prices across most of the agricultural sectors. The strong economic performance continues to be reflected in ever increasing property prices for farmland.
- **STATUTORY SUPERANNUATION** – Statutory Superannuation contributions will rise by 0.5% in 2023-24 to 11% and will continue to rise by 0.5% each year for the next 2 years until it reaches 12% on 1 July 2025.

### Internal Influences:

The following internal influences have been taken into consideration in the preparation of the 2023-24 Budget as they are likely to impact on the services delivered by Council:

- **RURAL COUNCIL'S CORPORATE COLLABORATION** – Council received a \$5m State Government grant in 2019-20 for a collaborative project with originally six neighbouring councils, to implement a common finance, payroll, revenue and regulatory management system. Three councils now remain Horsham, Hindmarsh and Loddon. This will, in the longer term facilitate the sharing of corporate services functions across the councils which is expected to deliver efficiencies. Implementation of the new shared system will continue in 2023-24
- **WAGE MOVEMENT:** The Council's Enterprise Agreement expired on 30 June 2022 and negotiations continue.

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

This section describes how the Annual Budget links to the achievement of the Council Plan within Council's overall planning and budgeting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and the timing of the planning and budgeting cycle during the year.

### 1.1 Legislative Planning and accountability framework

Part 4 of the Local Government Act 2020 addresses planning and financial management. The legislative requirements to develop strategic planning, budgeting and annual reporting documents in Part 4 came into operation on 24 October 2020. The Act introduces strategic planning principles for Victorian Councils which include an integrated approach to planning, monitoring and performance reporting. This is an important shift from a more prescriptive form of legislation to a new Act that is principles-based.

The requirements in the new Local Government Act 2020 are to have the following documents:

- A Community Vision (for at least the next 10 financial years);
- A Council Plan (for at least the next 4 financial years);
- A Financial Plan (for at least the next 10 financial years);
- An Asset Plan (for at least the next 10 financial years);
- A Revenue and Rating Plan (for at least the next 4 financial years);
- A Budget (for at least the next 4 financial years);
- A Workforce Plan (including projected staffing requirements for at least 4 years);

Council has in place a Planning and Budgeting Framework that reflects these new requirements. The diagram below depicts the planning relationships for Horsham Rural City Councils planning processes:





## 1.2 Our purpose

Council has recently developed the Horsham 2041 Community Vision through a deliberative engagement process and a Community Panel. The Vision has been utilised to inform the Council Plan and to structure the themes within the plan.

### THE HORSHAM 2041 COMMUNITY VISION

In 2041, Horsham region is a vibrant, liveable hub that thrives on strong economic growth and social connectedness. Empowering people to live, work and access opportunities for recreation and culture, now and into the future.

#### SUSTAINABILITY

A sustainable community is driven by strong economic growth in a healthy and safe, natural environment.

#### ACCESSIBILITY

An accessible community is a connected hub supported by an extensive transport network. It is designed to meet the growing demand for services and supports education and wellbeing.

#### LIVEABILITY

A liveable community is a place where green spaces are prioritised and specialised services are available to promote physical and mental health and wellbeing.

#### COMMUNITY

A welcoming community connects the diverse population and enables all people to feel a strong sense of belonging. It is underpinned by a framework of community consultation and accountable and transparent decision making.



The Council's Strategic Direction that will support the achievement of the Community Vision:

**Horsham Rural City Council commits to working with the community, listening to and considering the knowledge and experience of residents, embracing social connection and valuing our natural environment. Opportunities for strong economic growth, accessibility and sustainability, will be delivered through good governance, strategic planning and transparent decision making.**

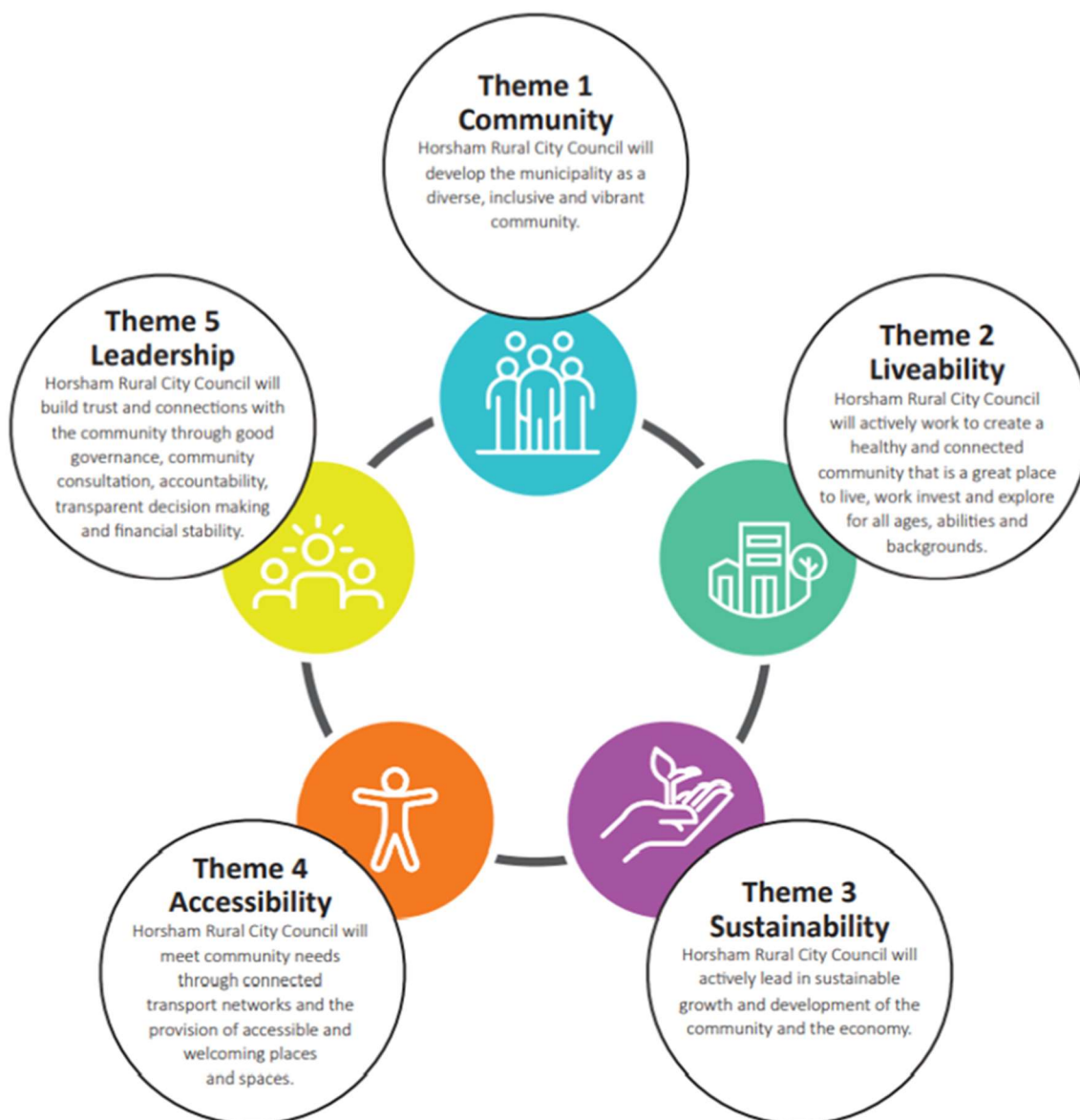


Council's Values:



### 1.3 Themes (Strategic objectives)

Council delivers services and initiatives for 43 separate service categories. Each contributes to the achievement of one of the five Themes as set out in the Council Plan for the years 2021-25.



## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives 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.

### 2.1 Theme 1 - Community

***“HRCC will develop the municipality as a diverse inclusive and vibrant community”***

Service area	Description of service areas		2022/23 Budget \$'000	2023/24 Budget \$'000
Animal Management	This service provides animal management through implementation of appropriate rules and regulations in relation to keeping of cats, dogs and other animals and livestock within the municipality to minimise disturbance to residents and the community, and ensure public safety. It also includes the operation of Council's dog and cat rehousing program.	Exp	420	469
		Rev	419	419
		NET	1	50
Community Safety	This service deals with matters concerning Local Laws including permits and licences, enforcement and fines and fire hazard enforcement.	Exp	145	161
		Rev	38	38
		NET	107	123
Emergency Management	To prepare for and mitigate if possible the impacts of an emergency on HRCC and the community through good planning and interoperability with all agencies, includes the Wimmera Emergency Management Resource Sharing Partnership.	Exp	258	273
		Rev	240	240
		NET	18	33
Emergency Support	This service supports community health and wellbeing during times of an emergency and to support the community to recover from emergency events. Includes support provided to the SES.	Exp	8	8
		Rev	-	-
		NET	8	8
Environmental Health	This service provides health administration, health vending machines and other preventative measures including needle exchange, Tobacco Act reforms and mosquito monitoring. A variety of legislative based services and functions around environmental health issues are also provided.	Exp	263	328
		Rev	150	150
		NET	113	178
Social Infrastructure Support	This service provides Recreational and Open space planning plus the maintenance, insurance and other ongoing costs for the municipality's recreation groups and community facilities. Also includes the community inclusion and the oversight of the Horsham Centre Cinema contract.	Exp	1,258	1,113
		Rev	140	53
		NET	1,118	1,060
Net Cost to Council for Theme 1 - Community			1,365	1,452

Initiatives	\$
Theme 1 - Community - Horsham Rural City Council will develop the municipality as a diverse, inclusive and vibrant community.	
Update HRCC advocacy priority resources to support funding applications	\$5,000
Grants Guru community workshops	\$20,000
Community Panel - Horsham Regional Art Gallery 40th Anniversary Gala	\$5,000
Community Panel - Heritage Hall 80th Anniversary	\$5,000

## Service Performance Outcome Indicators

Service	Indicator	Budget 2022/23	Budget 2023/24
Animal Management	Animal management prosecutions	100%	100%
Food safety	Critical & major non-compliance notifications	100%	100%

## 2.2 Theme 2 – Liveability

***“HRCC will actively work to create a healthy and connected community that is a great place to live, work, invest and explore for all ages, abilities and backgrounds”***

Service area			Description of service areas	2022/23 Budget \$'000	2023/24 Budget \$'000
Aquatic Recreation	Management of the strategic use of the Aquatic Centre, including major refurbishment and upgrades.	Exp	769	762	
		Rev	-	-	
		NET	769	762	
Library	Provides resources and programs aimed at meeting the information, creation, educational and cultural needs of the diverse community of Horsham in an equitable, effective, efficient, responsive and forward looking manner in accordance with the values and objectives of the Library Plan.	Exp	801	974	
		Rev	207	381	
		NET	594	593	
Management & Administration	This service provides local and regional facilitation and leadership for planning, developing and delivering community services to meet the needs of the community.	Exp	697	766	
		Rev	30	30	
		NET	667	736	
Parks & Gardens	Provision of managed areas for sport, recreation and amenity – includes sports grounds, parks, gardens, the Botanic Gardens and playgrounds throughout the municipality.	Exp	2,938	2,942	
		Rev	30	30	
		NET	2,908	2,912	
Performing Arts Centre & Visitor Services	This service encompasses the running of the Horsham Performing Arts Centre operations, including Performing Arts, the Regional Art Gallery and support to visitors accessing the Visitor Services.	Exp	2,499	2,606	
		Rev	1,124	1,147	
		NET	1,375	1,459	
Sports & Recreation	Provision and maintenance of outdoor and indoor sports and recreation facilities throughout the municipality, and works with community groups and user groups to increase participation.	Exp	697	713	
		Rev	105	105	
		NET	592	608	
Streetscape & Public Conveniences	This service provides street tree maintenance, tree planting and removal, along with city centre maintenance on lighting, signage and street furniture, and street cleaning. Climate change initiatives such as environmental footprint reduction program fall within this service. This service also provides operations and maintenance of the public conveniences in Horsham, Natimuk and several rural facilities.	Exp	1,278	1,313	
		Rev	3	-	
		NET	1,275	1,313	
Youth & Early Years	This service provides support to families with parenting, health and development, promotion of health, wellbeing and safety, social supports, youth facility "The Station", referrals and linking with local communities.	Exp	1,522	1,584	
		Rev	798	798	
		NET	724	786	
Net Cost to Council for Theme 2 - Liveability				8,904	9,169



Initiatives	\$
Theme 2 - Liveability - Horsham Rural City Council will actively work to create a healthy and connected community that is a great place to live, work, invest and explore for all ages, abilities and backgrounds	
Staff training on the implementation of the Disability Access and Inclusion plan	\$40,000
Wimmera River Discovery Trail Feasibility Study	\$100,000

### Service Performance Outcome Indicators

Service	Indicator	Budget 2022/23	Budget 2023/24
Statutory planning	Council planning decisions upheld at VCAT	0%	100%
Libraries	Active library members	7%	8%
Aquatic Facilities	Utilisation of aquatic facilities	4.8	5.2
Maternal and Child Health	Participation in the MCH service	88%	90%
Maternal and Child Health	Participation in MCH service by Aboriginal children	90%	92%

## 2.3 Theme 3 – Sustainability

***“HRCC will actively lead in sustainable growth and development of the community and the economy”***

Service area	Description of service areas		2022/23 Budget \$'000	2023/24 Budget \$'000
Business Development & Tourism	This service provides covers tourism marketing and development as well as promotion for major events and festivals.	Exp	734	740
		Rev	175	158
		NET	559	582
Commercial Activities	This service includes the contracted facilities such as the Caravan Park and the Wimmera Intermodal Freight Terminal.	Exp	168	199
		Rev	1,460	1,460
		NET	(1,292)	(1,261)
Commercial Operations	This service includes the Horsham Regional Livestock Exchange, which provides weekly sheep sales at the Burnt Creek Drive facility servicing primary industry across the Wimmera. Horsham Regional Livestock Exchange is the fourth largest sheep selling centre in Victoria. This service also includes the operations of the Horsham Aerodrome which provides a regional airport for commercial and private aircraft.	Exp	769	765
		Rev	886	886
		NET	(117)	(121)
Economic Development	This service provides support to the Wimmera Development Association, maintenance and administration for the Wimmera Business Centre and general economic development and promotion for the municipality. Land sales and acquisitions, tree plantation and land management costs for the Burnt Creek and Enterprise Industrial estates and Wimmera Agricultural Logistics (WAL) Hub, are also provided under this service.	Exp	363	398
		Rev	-	50
		NET	363	348
Natural Resource Management	This service provides a mix of environmental services covering fire hazards, fire disaster clean up, grass removal, fire plugs, their replacement and markers, footpath cleaning in the CBD and weir operations.	Exp	149	149
		Rev	64	64
		NET	85	85
Statutory Planning & Regulations	This service provides statutory planning services such as planning permits, notice of applications, information certificates, scheme appeals, subdivision costs, administration of building control services including building approval, inspection fees, easement approval and State Government levies.	Exp	880	970
		Rev	332	370
		NET	548	600
Strategic Planning Services	The function of strategic planning, aims to strategically plan the municipality's land use needs for the future.	Exp	363	400
		Rev	-	-
		NET	363	400
Sustainability	This service manages a range of sustainability related projects from Council's Sustainability Strategy. A reserve has been established to facilitate future energy and water deficiency projects.	Exp	347	317
		Rev	100	-
		NET	247	317
Waste Management Services	This service manages a range of sustainability related projects from Council's Sustainability Strategy. A reserve has been established to facilitate future energy and water deficiency projects.	Exp	7,848	8,019
		Rev	3,036	3,733
		NET	4,812	4,286
Net Cost to Council for Theme 3 - Sustainability			5,568	5,237

Initiatives	\$
Theme 3 - Sustainability - Horsham Rural City Council will actively lead in sustainable growth and development of the community and the economy	
Natimuk Social and Economic Plan Implementation	\$10,000
Develop and implement the Dadswells Bridge Community Plan	\$10,000
Recycling service regulatory compliance and customer compliance support	\$50,000
Significant Tree Register	\$40,000

### Service Performance Outcome Indicators

Service	Indicator	Budget 2022/23	Budget 2023/24
Waste collection	Kerbside collection waste diverted from landfill	24%	40%

## 2.4 Theme 4 – Accessibility

***“HRCC will meet community needs through connected transport networks and the provision of accessible and welcoming places and spaces”***

Service area	Description of service areas		2022/23 Budget \$'000	2023/24 Budget \$'000
Engineering Services	Has overall responsibility for delivery of Council's capital works delivery and annual programming, traffic planning, waste planning, road, street and drain design and monitoring of standards adherence (quality assurance) for the infrastructure.	Exp Rev NET	1,897 830 1,067	1,891 782 1,109
Infrastructure - Rural	This service is responsible for maintaining and constructing roads, bridges and related assets in all non-urban areas of Horsham and Natimuk. This includes the Rural Roads Victoria maintenance contract (which excludes major highways).	Exp Rev NET	2,907 801 2,106	2,946 801 2,145
Infrastructure - Urban	This service provides maintenance and construction of roads, streets, bridges and related assets to the required standards within Horsham and Natimuk. This also includes maintenance of bicycle tracks, drainage, footpaths and off-street car parks.	Exp Rev NET	1,686 3 1,683	1,784 3 1,781
Management & Administration	This service provides administration and support services for the Infrastructure Services department.	Exp Rev NET	845 38 807	891 38 853
Operations Management	This service includes management and administration of the Operations Department to facilitate the delivery of core functions and capital programs.	Exp Rev NET	425 1 424	190 1 189
Parking & Traffic Management	This service provides management of parking infringements, maintenance on parking meters, car parking fees, fines and associated costs.	Exp Rev NET	413 398 15	421 398 23
Strategic Asset Management	Responsible for the strategic management of Council's Infrastructure, including the long term planning of asset renewal and capital works.	Exp Rev NET	657 - 657	638 - 638
<b>Net Cost to Council for Theme 4 - Accessibility</b>			<b>6,759</b>	<b>6,738</b>



Initiatives	\$
Theme 4 - Accessibility - HRCC will meet community needs through connected transport networks and the provision of accessible and welcoming places and spaces	
Support PCP deliver the Sons and Daughters of the West wellness program	\$20,000
Asset Management System Phase 2 - Proactive Planning and Maintenance System Improvement	\$50,000
Energy Efficiency High Consuming Site (Phase-I) - upgrade light globes	\$45,000
Safety audit of lighting deficiencies across Council Facilities and Open Spaces	\$10,000

#### Service Performance Outcome Indicators

Service	Indicator	Budget 2022/23	Budget 2023/24
Roads	Satisfaction with sealed local roads	50	50

## 2.5 Theme 5 – Leadership

***“HRCC will build trust and connections with the community through good governance, community consultation, accountability, transparent decision making and financial stability”***

Service area	Description of service areas		2022/23 Budget \$'000	2023/24 Budget \$'000
Accounting Services	Provides financial services internally to all staff, department managers, project leaders, Council, plus delivers external services in the form of information to government and the community and specific services to Wimmera Development Association and the Wimmera Regional Library Board.	Exp Rev NET	1,018 81 937	1,069 65 1,004
Community Relations & Advocacy	Responsible for three key areas: Advocacy and grant seeking, media and communications and community engagement.	Exp Rev NET	515 - 515	559 - 559
General Revenue	Provides treasury management including additional borrowings and interest repayments	Exp Rev NET	1,125 460 665	355 730 (375)
Governance & Leadership	This service manages and facilitates Council's governance services, the implementation of Council decisions and policies, and compliance with legislative requirements. This also includes the Customer Service, the management of Council's property portfolio (including Leases/Licenses & land sales/purchases), Records Management, the office of the Mayor and Councillors, and the office of the Chief Executive.	Exp Rev NET	2,243 1 2,242	2,554 2 2,552
Information Technology	Provides IT hardware and software systems, IT support services to staff, customer services at Horsham and Natimuk and the Council's Records Management service. The goal of this service is to provide efficient and effective access to the information needs of staff and the community, and the management of systems that support this whilst at all times keeping secure Council's information assets from accidental or malicious access, modification or destruction.	Exp Rev NET	1,295 - 1,295	1,401 - 1,401
Management & Administration	This service provides management across the areas of finance, IT, rates and organisation development	Exp Rev NET	4,154 2,855 1,299	1,916 552 1,364
People & Culture	This service is responsible for human resources, payroll, OHS, risk management, industrial relations and organisational performance functions. Payroll also provides services to three separate Council related entities.	Exp Rev NET	877 - 877	953 - 953
Revenue Services	Rate collection services encompasses collection of Council rateable income which ensures consistency in debt management, general rate, municipal and garbage charges. Property services encompasses, collection of property valuations, maintaining a strategically focused property management system.	Exp Rev NET	507 82 425	543 85 458
<b>Net Cost to Council for Theme 5 - Leadership</b>			<b>8,255</b>	<b>7,914</b>

Initiatives	\$
Theme 5 - Leadership - HRCC will build trust and connections with the community through good governance, community consultation, accountability, transparent decision making and financial stability	
Targeted planning compliance a customer/stakeholder focused approach	\$30,000
Implement the actions from the Gender Equality Action Plan	\$40,000
Strategic and Operational Risk Registers	\$50,000
Implement recommendations from the Operations Efficiency Project	\$40,000
Community Leadership Program	\$50,000

#### Service Performance Outcome Indicators

Service	Indicator	Budget 2022/23	Budget 2023/24
Governance	Satisfaction with Council decisions	55	55



## 2.6 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
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
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.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.7 Reconciliation with budgeted operating result

	Expenditure \$'000	Attributed Revenue \$'000	Net Cost \$'000
Theme 1 - Community	(2,353)	900	(1,453)
Theme 2 - Liveability	(11,660)	2,490	(9,170)
Theme 3 - Sustainability	(11,958)	6,722	(5,235)
Theme 4 - Accessibility	(8,761)	2,022	(6,739)
Theme 5 - Leadership	(9,349)	1,434	(7,916)
<b>Total services and initiatives</b>	<b>(44,080)</b>	<b>13,567</b>	<b>(30,513)</b>
<b><u>Non-cash financial Reporting Adjustments</u></b>			
Gain / (loss) on assets disposed			1,415
Borrowing costs			(171)
Depreciation and amortisation			(12,871)
Other non-attributable revenue/expenditure			(59)
<b>Total non-cash financial reporting adjustments</b>			<b>(11,686)</b>
<b>Deficit before funding sources</b>			<b>(42,199)</b>
<b>Funding sources</b>			
Rates and charges			32,636
Victorian Grants Commission Financial Assistance Grants			7,205
Capital project income			8,257
<b>Surplus/(deficit) for the year</b>			<b>5,899</b>

### 3. Financial statements

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

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

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



## Comprehensive Income Statement

For the four years ending 30 June 2027		Forecast Actual	Budget	Projections		
	Notes	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income</b>						
Rates and charges	4.1.1	30,666	32,636	33,788	34,979	36,209
Statutory fees and fines	4.1.2	498	539	550	561	572
User fees	4.1.3	5,569	6,212	6,336	6,463	6,592
Grants - Operating	4.1.4	11,502	9,563	10,944	11,198	11,459
Grants - Capital	4.1.4	8,757	8,257	10,841	10,959	11,021
Contributions - monetary	4.1.5	121	509	578	590	601
Contributions - non-monetary	4.1.5	450	410	422	435	448
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(132)	1,415	2,355	5,233	1,357
Fair value adjustments for investment property		20	21	21	22	23
Net gain/(loss) on disposal of investment property		-	-	-	-	-
Net gain/(loss) on disposal of intangible assets		-	-	-	-	-
Share of net profits/(losses) of associates and joint ventures		30	32	46	48	50
Other income	4.1.6	2,156	2,356	2,403	2,451	2,500
<b>Total Income</b>		<b>59,637</b>	<b>61,949</b>	<b>68,286</b>	<b>72,939</b>	<b>70,832</b>
<b>Expenses</b>						
Employee costs	4.1.7	(20,854)	(22,724)	(22,951)	(23,181)	(23,413)
Materials and services	4.1.8	(21,649)	(19,837)	(20,234)	(20,638)	(21,051)
Depreciation	4.1.9	(12,188)	(12,554)	(12,931)	(13,319)	(13,718)
Amortisation - intangible assets	4.1.10	(260)	(261)	(269)	(277)	(285)
Amortisation - right of use assets	4.1.11	(55)	(56)	(56)	(56)	(56)
Bad and doubtful debts		(88)	(65)	(66)	(66)	(67)
Borrowing costs		(171)	(171)	(24)	(236)	(487)
Finance Costs - leases		(10)	(11)	(11)	(10)	(11)
Other expenses	4.1.12	(365)	(388)	(441)	(445)	(450)
<b>Total Expenses</b>		<b>(55,640)</b>	<b>(56,067)</b>	<b>(56,982)</b>	<b>(58,228)</b>	<b>(59,538)</b>
<b>Surplus/(deficit) for the year</b>		<b>3,997</b>	<b>5,882</b>	<b>11,304</b>	<b>14,711</b>	<b>11,294</b>
<b>Other comprehensive income</b>						
Items that will not be reclassified to surplus or deficit in future periods:						
Net asset revaluation increment/(decrement)		(11,753)	1,075	1,117	(1,110)	231
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods		-	-	-	-	-
<b>Total comprehensive result</b>		<b>(7,756)</b>	<b>6,956</b>	<b>12,421</b>	<b>13,601</b>	<b>11,525</b>

## Balance Sheet

For the four years ending 30 June 2027		Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		38,196	32,147	24,741	23,145	18,030
Trade and other receivables		1,717	2,598	3,050	3,107	3,161
Other financial assets		5,630	5,686	5,743	5,801	5,859
Inventories		258	261	263	266	268
Non-current assets classified as held for sale		350	1,425	2,542	1,431	1,662
Other assets		1,200	1,200	1,200	1,200	1,200
<b>Total current assets</b>	4.2.1	47,351	43,316	37,538	34,950	30,181
<b>Non-current assets</b>						
Trade and other receivables		750	758	765	773	780
Other financial assets		-	-	-	-	-
Investments in associates and joint ventures		1,730	1,320	1,333	1,347	1,360
Property, infrastructure, plant & equipment		562,366	573,083	590,905	611,674	628,796
Right-of-use assets	4.2.4	232	176	120	64	8
Investment property		2,640	2,661	2,682	2,704	2,728
Intangible asset		1,118	857	588	311	26
Landfill rehabilitation intangible asset		-	-	-	-	-
<b>Total non-current assets</b>		568,836	578,854	596,394	616,873	633,698
<b>Total assets</b>		616,187	622,170	633,932	651,823	663,879
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		4,049	3,686	3,751	3,807	3,864
Trust funds and deposits		-	-	-	-	-
Unearned income/revenue		4,200	4,200	4,200	4,200	4,200
Provisions		8,174	8,174	8,174	8,174	8,174
Interest-bearing loans and borrowings	4.2.3	76	4,305	-	-	-
Lease liabilities	4.2.4	48	55	55	55	55
<b>Total current liabilities</b>	4.2.2	16,547	20,420	16,180	16,236	16,293
<b>Non-current liabilities</b>						
Provisions		4,883	4,883	4,932	4,981	5,031
Interest-bearing loans and borrowings	4.2.3	5,239	400	3,932	8,117	8,541
Lease liabilities	4.2.4	239	232	232	232	232
<b>Total non-current liabilities</b>	4.2.2	10,361	5,515	9,096	13,330	13,804
<b>Total liabilities</b>		26,908	25,935	25,276	29,566	30,097
<b>Net assets</b>		589,279	596,235	608,656	622,257	633,782
<b>Equity</b>						
Accumulated surplus		249,786	257,786	271,741	288,751	305,571
Reserves		339,493	338,450	336,916	333,505	328,211
<b>Total equity</b>		589,279	596,235	608,656	622,257	633,782
Revaluation Reserve		322,652	323,727	324,844	323,733	323,964
Other Reserves		16,841	14,723	12,072	9,772	4,247

## Statement of Changes in Equity

For the four years ending 30 June 2027	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022/23</b>				
Balance at beginning of the financial year	596,242	244,996	334,405	16,841
Surplus/(deficit) for the year	3,997	3,997	-	-
Net asset revaluation increment/(decrement)	(11,753)	-	(11,753)	-
Transfer (to)/from reserves	793	793	-	-
<b>Balance at end of financial year</b>	<b>589,279</b>	<b>249,786</b>	<b>322,652</b>	<b>16,841</b>
<b>2023/24</b>				
Balance at beginning of the financial year	589,279	249,786	322,652	16,841
Surplus/(deficit) for the year	5,882	5,882	-	-
Net asset revaluation increment/(decrement)	1,075	-	1,075	-
Transfer (to)/from reserves	-	2,118	-	(2,118)
<b>Balance at end of financial year</b>	<b>596,235</b>	<b>257,786</b>	<b>323,727</b>	<b>14,723</b>
<b>2024/25</b>				
Balance at beginning of the financial year	596,235	257,786	323,727	14,723
Surplus/(deficit) for the year	11,304	11,304	-	-
Net asset revaluation increment/(decrement)	1,117	-	1,117	-
Transfer (to)/from reserves	-	2,651	-	(2,651)
<b>Balance at end of financial year</b>	<b>608,656</b>	<b>271,741</b>	<b>324,844</b>	<b>12,072</b>
<b>2025/26</b>				
Balance at beginning of the financial year	608,656	271,741	324,844	12,072
Surplus/(deficit) for the year	14,711	14,711	-	-
Net asset revaluation increment/(decrement)	(1,110)	-	(1,110)	-
Transfer (to)/from reserves	-	2,300	-	(2,300)
<b>Balance at end of financial year</b>	<b>622,257</b>	<b>288,751</b>	<b>323,733</b>	<b>9,772</b>
<b>2026/27</b>				
Balance at beginning of the financial year	622,257	288,751	323,733	9,772
Surplus/(deficit) for the year	11,294	11,294	-	-
Net asset revaluation increment/(decrement)	231	-	231	-
Transfer (to)/from reserves	-	5,525	-	(5,525)
<b>Balance at end of financial year</b>	<b>633,782</b>	<b>305,571</b>	<b>323,964</b>	<b>4,247</b>

## Statement of Cash Flow

For the four years ending 30 June 2027	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	30,657	32,606	33,761	34,969	36,198
Statutory fees and fines	424	526	548	559	570
User fees	5,569	6,672	6,941	7,083	7,225
Grants - operating	10,557	9,337	10,806	11,155	11,415
Grants - capital	8,701	8,061	10,607	10,927	10,993
Contributions - monetary	121	509	578	590	601
Interest received	345	-	-	-	-
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	1,639	2,518	2,626	2,684	2,738
Net GST refund / payment	-	2,805	3,909	4,048	4,132
Employee costs	(20,717)	(22,907)	(22,927)	(23,162)	(23,394)
Materials and services	(21,646)	(21,999)	(22,219)	(22,668)	(23,122)
Short-term, low value and variable lease payments	-	-	-	-	-
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(767)	(430)	(431)	(435)	(439)
<b>Net cash provided by/(used in) operating activities</b>	<b>14,883</b>	<b>17,697</b>	<b>24,199</b>	<b>25,750</b>	<b>26,918</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(21,296)	(24,897)	(33,364)	(37,018)	(33,431)
Proceeds from sale of property, infrastructure, plant and equipment	1,605	1,557	2,591	5,756	1,493
Payments for investment property	-	-	-	-	-
Proceeds from investment property	-	-	-	-	-
Payments for intangible assets	-	-	-	-	-
Proceeds from intangible assets	-	-	-	-	-
Payments for investments	-	-	(24)	(23)	(22)
Proceeds from investments	2,886	385	-	-	-
Loan and advances made	-	-	-	-	-
Repayments of loans and advances	-	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(16,805)</b>	<b>(22,955)</b>	<b>(30,797)</b>	<b>(31,285)</b>	<b>(31,960)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(171)	(171)	(24)	(236)	(487)
Proceeds from borrowings	1,000	400	3,582	4,683	1,507
Repayment of borrowings	-	(1,010)	(4,355)	(498)	(1,083)
Interest paid - lease liability	(10)	(11)	(11)	(10)	(11)
Repayment of lease liabilities	(46)	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	<b>773</b>	<b>(792)</b>	<b>(808)</b>	<b>3,939</b>	<b>(74)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(1,149)</b>	<b>(6,049)</b>	<b>(7,406)</b>	<b>(1,596)</b>	<b>(5,115)</b>
Cash and cash equivalents at the beginning of the financial year	39,345	38,196	32,147	24,741	23,145
<b>Cash and cash equivalents at the end of the financial year</b>	<b>38,196</b>	<b>32,147</b>	<b>24,741</b>	<b>23,145</b>	<b>18,030</b>



## Statement of Capital Works

For the four years ending 30 June 2027	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>					
Land	-	2,505	-	-	-
Land improvements	-	-	-	-	-
<b>Total land</b>	-	2,505	-	-	-
Buildings	5,371	7,863	4,699	7,396	7,314
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
<b>Total buildings</b>	5,371	7,863	4,699	7,396	7,314
<b>Total property</b>	5,371	10,368	4,699	7,396	7,314
<b>Plant and equipment</b>					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	2,158	2,720	1,668	2,013	1,929
Fixtures, fittings and furniture	383	-	135	119	194
Computers and telecommunications	-	231	-	-	-
Library books	-	-	-	-	-
<b>Total plant and equipment</b>	2,541	2,951	1,803	2,132	2,123
<b>Infrastructure</b>					
Roads	8,527	6,848	5,844	6,889	6,767
Bridges	105	214	100	108	111
Footpaths and cycleways	584	429	205	410	338
Drainage	142	144	135	146	150
Recreational, leisure and community facilities	1,991	881	11,288	5,853	4,543
Waste management	-	54	1,030	432	3,362
Parks, open space and streetscapes	403	185	990	864	1,839
Aerodromes	-	258	-	-	-
Off street car parks	288	54	-	-	-
Other infrastructure	1,344	475	4,236	9,422	3,844
<b>Total infrastructure</b>	13,384	9,542	23,828	24,125	20,955
<b>Total capital works expenditure</b>	21,296	22,861	30,330	33,653	30,391
<b>Represented by:</b>					
New asset expenditure	6,623	6,877	11,068	10,994	13,084
Asset renewal expenditure	11,119	12,039	11,617	11,668	12,544
Asset expansion expenditure	-	-	-	-	-
Asset upgrade expenditure	3,554	3,945	7,645	10,991	4,763
<b>Total capital works</b>	21,296	22,861	30,330	33,653	30,391
<b>Funding sources represented by:</b>					
Grants	8,757	8,257	10,631	10,739	10,791
Contributions	46	509	-	-	-
Council Cash	11,493	13,696	16,119	18,232	18,094
Borrowings	1,000	400	3,581	4,682	1,507
<b>Total capital works expenditure</b>	21,296	22,861	30,330	33,653	30,391

## Statement of Human Resources

For the Four Years ending 30 June 2027	Forecast	Budget		Projections	
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	20,854	<b>22,724</b>	22,951	23,181	23,413
Employee costs - capital	2,224	<b>931</b>	1,005	1,010	995
<b>Total staff expenditure</b>	<b>23,078</b>	<b>23,655</b>	<b>23,956</b>	<b>24,191</b>	<b>24,408</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	211.0	<b>220.2</b>	221.2	222.2	223.2
<b>Total staff numbers</b>	<b>211.0</b>	<b>220.2</b>	<b>221.2</b>	<b>222.2</b>	<b>223.2</b>

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

	Budget	Permanent	
	2023/24	Full Time	Part time
	\$'000	\$'000	\$'000
Communities and Place	<b>5,782</b>	3,311	2,471
Corporate Services	<b>4,850</b>	3,501	1,349
Infrastructure Services	<b>12,093</b>	11,972	121
Total permanent staff expenditure	22,724	18,784	3,940
Capitalised labour costs	<b>931</b>		
<b>Total expenditure</b>	<b>23,655</b>		

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

	Budget	Permanent	
	2023/24	Full Time	Part time
Communities and Place	<b>57</b>	33	24
Corporate Services	<b>46</b>	33	13
Infrastructure Services	<b>117</b>	116	1
<b>Total staff</b>	<b>220</b>	182	38

## Statement of Planned Human Resources Expenditure

For the Four Years ending 30 June 2027	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
<b>Communities and Place</b>				
Permanent - Full time				
Women	2,072	2,179	2,191	2,203
Men	1,238	1,245	1,252	1,259
Permanent - Part time				
Women	1,939	1,950	1,960	1,971
Men	532	534	537	540
<b>Total Communities and Place</b>	<b>5,782</b>	<b>5,908</b>	<b>5,941</b>	<b>5,973</b>
<b>Corporate Services</b>				
Permanent - Full time				
Women	1,953	1,868	1,878	1,888
Men	1,548	1,556	1,565	1,574
Permanent - Part time				
Women	1,184	1,190	1,197	1,203
Men	165	166	167	168
<b>Total Corporate Services</b>	<b>4,850</b>	<b>4,781</b>	<b>4,807</b>	<b>4,833</b>
<b>Infrastructure Services</b>				
Permanent - Full time				
Women	1,445	1,556	1,669	1,783
Men	10,527	10,584	10,642	10,700
Permanent - Part time				
Women	121	121	122	123
Men	0	0	0	0
<b>Total Infrastructure Services</b>	<b>12,093</b>	<b>12,262</b>	<b>12,434</b>	<b>12,607</b>
<b>Total staff expenditure</b>	<b>22,724</b>	<b>22,951</b>	<b>23,181</b>	<b>23,413</b>

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
<b>Communities and Place</b>				
Permanent - Full time				
Women	21.0	21.0	21.0	21.0
Men	12.0	12.0	12.0	12.0
Permanent - Part time				
Women	18.8	18.8	18.8	18.8
Men	5.2	5.2	5.2	5.2
<b>Total Communities and Place</b>	<b>56.9</b>	<b>56.9</b>	<b>56.9</b>	<b>56.9</b>
<b>Corporate Services</b>				
Permanent - Full time				
Women	18.0	18.0	18.0	18.0
Men	15.0	15.0	15.0	15.0
Permanent - Part time				
Women	11.5	11.5	11.5	11.5
Men	1.6	1.6	1.6	1.6
<b>Total Corporate Services</b>	<b>46.1</b>	<b>46.1</b>	<b>46.1</b>	<b>46.1</b>
<b>Infrastructure Services</b>				
Permanent - Full time				
Women	14.0	15.0	16.0	17.0
Men	102.0	102.0	102.0	102.0
Permanent - Part time				
Women	1.2	1.2	1.2	1.2
Men	0.0	0.0	0.0	0.0
<b>Total Infrastructure Services</b>	<b>117.2</b>	<b>118.2</b>	<b>119.2</b>	<b>120.2</b>
<b>Total staff numbers</b>	<b>220.2</b>	<b>221.2</b>	<b>222.2</b>	<b>223.2</b>

## 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2023-24 year the FGRS cap has been set at 3.50%. 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 revenue generated by the general rate and municipal charge will increase by 3.50% in line with the rate cap.

##### 4.1.1(a) Reconciliation of Rates

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

	2022/23	2023/24		
	Forecast Actual	Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	23,762	25,141	1,379	5.80%
Municipal charge*	2,283	2,292	9	0.40%
Waste management charge	4,093	4,664	571	13.95%
Supplementary rates and rate adjustments	224	220	-4	-1.63%
Interest on rates and charges	40	40	-	0.00%
Revenue in lieu of rates	265	280	15	5.85%
<b>Total rates and charges</b>	<b>30,666</b>	<b>32,636</b>	<b>1,971</b>	<b>6.43%</b>

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

##### 4.1.1(b) Rate in the dollar

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

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
General rate for rateable residential properties	0.004476	0.004058	-9.34%
General rate for rateable commercial properties	0.004252	0.003855	-9.34%
General rate for rateable industrial properties	0.004476	0.004058	-9.34%
General rate for rateable Culture & Rec. Land	0.002238	0.002029	-9.34%
General rate for rateable farm properties	0.002238	0.002029	-9.34%



#### 4.1.1(c) Total Rate Revenue from General Rates

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

Type or class of land	2022/23 \$'000	2023/24 \$'000		\$'000	Change %
Residential	14,373	<b>14,979</b>		606	<b>4.22%</b>
Commercial	1,637	<b>1,558</b>	-	80	<b>-4.87%</b>
Industrial	836	<b>1,046</b>		211	<b>25.22%</b>
Culture and Recreation Land (50% rate)	15	<b>16</b>		1	<b>6.18%</b>
Farm	6,901	<b>7,542</b>		641	<b>9.28%</b>
<b>Total amount to be raised by general rates</b>	<b>23,762</b>	<b>25,141</b>		<b>1,379</b>	<b>5.80%</b>

#### 4.1.1(d) Assessment numbers

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

Type or class of land	2022/23 Number	2023/24 Number		Number	Change %
Residential	9,532	<b>9,590</b>		58	<b>0.61%</b>
Commercial	523	<b>520</b>	-	3	<b>-0.57%</b>
Industrial	440	<b>447</b>		7	<b>1.59%</b>
Culture and Recreation Land (0% rate)	60	<b>60</b>		-	<b>0.00%</b>
Culture and Recreation Land (50% rate)	3	<b>3</b>		-	<b>0.00%</b>
Farm	2,191	<b>2,196</b>		5	<b>0.23%</b>
<b>Total number of assessments</b>	<b>12,749</b>	<b>12,816</b>		<b>67</b>	<b>0.53%</b>

#### 4.1.1(e) Basis of valuation

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

#### 4.1.1(f) Valuation by Type

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

Type or class of land	2022/23 \$'000	2023/24 \$'000		\$'000	Change %
Residential	3,220,050	<b>3,691,249</b>		471,199	<b>14.63%</b>
Commercial	385,095	<b>404,069</b>		18,974	<b>4.93%</b>
Industrial	186,689	<b>257,842</b>		71,153	<b>38.11%</b>
Culture and Recreation Land (0% rate)	23,053	<b>26,458</b>		3,405	<b>14.77%</b>
Culture and Recreation Land (50% rate)	6,642	<b>7,779</b>		1,137	<b>17.12%</b>
Farm	3,083,620	<b>3,717,003</b>		633,383	<b>20.54%</b>
<b>Total value of land</b>	<b>6,905,149</b>	<b>8,104,400</b>		<b>1,199,251</b>	<b>17.37%</b>

**4.1.1(g) Municipal Charge per assessment**

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24		Change
	\$	\$	\$	%
Municipal	200	<b>200</b>	-	<b>0.00%</b>

**4.1.1(h) Total revenue from municipal charge**

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

Type of Charge	2022/23	2023/24		Change
	\$'000	\$'000	\$	%
Municipal	2,283	<b>2,292</b>	9	<b>0.39%</b>

**4.1.1(i) Garbage Charges**

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24		Change
	\$	\$	\$	%
Urban Bin Service	-	<b>497</b>		<b>New</b>
Rural Bin Service	-	<b>348</b>		<b>New</b>
Commercial Bin Service	-	<b>480</b>		<b>New</b>
<b>Total</b>	-	1,325		

**4.1.1(j) Total revenue from garbage charges**

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

Type of Charge	2022/23	2023/24		Change
	\$'000	\$'000	\$	%
Urban Bin Service	3,237	<b>4,021</b>	784	<b>24.23%</b>
Rural Bin Service	625	<b>522</b>	103	<b>-30.63%</b>
Commercial Bin Service	231	<b>120</b>	111	<b>-48.05%</b>
<b>Total</b>	4,093	4,664	571	<b>13.94%</b>

**4.1.1(k) Rates & Charges - Summary**

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

	2022/23	2023/24		Change
	\$'000	\$'000	\$'000	%
General rates	23,762	<b>25,141</b>	1,379	<b>5.80%</b>
Municipal charge	2,283	<b>2,292</b>	9	<b>0.40%</b>
Waste management charge	4,093	<b>4,664</b>	571	<b>13.95%</b>
Supplementary rates and rate adjustments	224	<b>220</b>	4	<b>-1.63%</b>
Interest on rates and charges	40	<b>40</b>	-	<b>0.00%</b>
Revenue in lieu of rates	265	<b>280</b>	15	<b>5.85%</b>
<b>Total Rates and charges</b>	<b>30,666</b>	<b>32,636</b>	1,971	<b>6.43%</b>

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

Horsham Rural City Council is fully compliant with the State Government's Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2022/23	2023/24
Total Rates	\$ 26,070,126	\$ 27,432,882
Number of rateable properties	12,686	12,816
Base Average Rate	\$ 2,055.03	\$ 2,140.52
Maximum Rate Increase (set by the State Government)	<b>1.75%</b>	<b>3.50%</b>
Capped Average Rate	\$ 2,055.03	\$ 2,140.53
Maximum General Rates and Municipal Charges Revenue	\$ 26,073,347	\$ 27,433,014
Budgeted General Rates and Municipal Charges Revenue	\$ 26,070,126	\$ 27,432,882
Budgeted Supplementary Rates	\$ 223,641	\$ 220,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 26,293,767	\$ 27,652,882

#### 4.1.1(m) Significant changes

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

- The making of supplementary valuations (2023/24: estimated \$220,000 and 2022/23: \$223,641)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

##### Differential Rates to be levied

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

- A general rate of 0.4058% (0.004058 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 0.3855% (0.003855 cents in the dollar of CIV) for all rateable commercial properties.
- A general rate of 0.4058% (0.004058 cents in the dollar of CIV) for all rateable industrial properties.
- A general rate of 0.2029% (0.002029 cents in the dollar of CIV) for all rateable farm properties.
- A general rate of 0.2029% (0.002029 cents in the dollar of CIV) for all rateable cultural and recreational properties.

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

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

##### Farm Land

Farm land is any land, which, under the Valuation of Land Act 1960 is:

- Not less than 2 hectares in area
- That is used primarily for agricultural purposes
- That is used by a business that has significant and substantial commercial purpose or character

The Revenue & Rating Plan update for 2022-23 includes further requirements for these properties to be eligible for the farm differential that includes the following requirements:

- The Farm business must have an ABN
- The Farm business must be registered for GST (A review will be undertaken of these properties at least once every 4 years)
- Further information is contained in the Revenue & Rating Plan

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

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

The differential rate is provided in recognition of the changes to relative property values, the high value of land as an input to farm operations, and in recognition of some lesser access to services associated with the rural isolation of the majority of the farming sector.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever it is located within the municipal district. The use of the land within this differential rate, in the case of improved land, is any use of land.

### **Commercial Land**

Commercial land is identified as any rateable land on which a building designed or adapted for occupation is erected which is used for commercial purposes.

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

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

The differential rate is provided in recognition of the changes to relative property values and reliance on the level of economic activity of the farming sector.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever it is located within the municipal district. The use of the land within this differential rate, in the case of improved land, is any use of land.

### **Industrial Land**

Industrial land is identified as any rateable land on which a building designed or adapted for occupation is erected which is used for industrial purposes.

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

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

The differential rate is provided in recognition of the changes to relative property values and reliance on the level of economic activity of the farming sector. The types and classes of rateable land within this differential rate are those having the relevant characteristics described above. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever it is located within the municipal district. The use of the land within this differential rate, in the case of improved land, is any use of land.

### **Other Concessional Rates - Culture and Recreational Land**

Culture and Recreational land is any outdoor land, which under the provisions of the Cultural and Recreational Lands Act 1963 is:

- Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose
- The lands must be owned by the body, by the Crown or by Council to be eligible
- Agricultural showgrounds are included

Council has a policy in relation to concessions for Cultural and Recreational Organisations and has established two concessions, a 50% concession for those organisations that have significant revenue raising capacity and a 100% concession for those with limited revenue raising capacity.

The objective of this concessional rate is to recognise the large contribution that these community organisations and the volunteers make to the Municipality in the provision of sporting, cultural and recreational activities.



### 4.1.2 Statutory fees and fines

	Forecast Actual 2022/23	Budget 2023/24		Change
	\$'000	\$'000	\$'000	%
Infringements and costs	154	156	2	1.30%
Issue of certificates	25	28	3	12.00%
Local law s - permits & licences	32	32	-	0.00%
Tow n planning	144	180	36	25.00%
Health registrations	143	143	-	0.00%
<b>Total statutory fees and fines</b>	<b>498</b>	<b>539</b>	<b>41</b>	<b>8.23%</b>

### 4.1.3 User fees

	Forecast Actual 2022/23	Budget 2023/24		Change
	\$'000	\$'000	\$'000	%
Administration fees	221	217	- 4	-1.81%
Animal control	378	378	-	0.00%
Car Parking	220	220	-	0.00%
Building	146	146	-	0.00%
Performing Arts	551	546	- 5	-0.91%
Livestock operations	588	588	-	0.00%
Parking meters	220	220	-	0.00%
Waste Management Services	2,633	3,290	657	24.95%
Other user charges	612	607	- 5	-0.82%
<b>Total user fees</b>	<b>5,569</b>	<b>6,212</b>	<b>643</b>	<b>11.55%</b>

Waste Management Services revenue is projected to increase primarily due to the resumption of receipt of hard waste, following the fire in late 2020 which led to closure of the hard waste cell.

## 4.1.4 Grants

	Forecast Actual	Budget		Change
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	8,469	8,645	176	2%
State funded grants	11,790	9,175	- 2,615	-22%
<b>Total grants received</b>	<b>20,259</b>	<b>17,820</b>	<b>- 2,439</b>	<b>-12%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	6,964	7,205	241	3%
Environmental Health	47	12	- 35	-74%
Home and Community Care	30	-	- 30	-100%
<b>Recurrent - State Government</b>				
Art Gallery	90	90	-	0%
Art Gallery Education Program	53	97	44	83%
Immunisation	-	47	47	
Community Facilities	5	30	25	500%
Horsham Town Hall Operations	80	80	-	0%
Library	193	-	- 193	-100%
Maternal & Child Services - Universal	576	576	-	0%
School Crossing Supervision	49	49	-	0%
Landcare	59	59	-	0%
<b>Total recurrent grants</b>	<b>8,146</b>	<b>8,245</b>	<b>99</b>	<b>1%</b>
<b>Non-recurrent - State Government</b>				
Community Engagement	126	57	- 69	-55%
Economic Development	-	50	50	
Youth Engagement	73	62	- 11	-15%
Environmental Health	7	7	-	0%
Library	-	317	317	
Council Transformation	2,846	546	- 2,300	-81%
Maternal & Child Services	39	39	-	0%
Environmental Sustainability	25	-	- 25	-100%
Emergency Management	240	240	-	0%
<b>Total non-recurrent grants</b>	<b>3,356</b>	<b>1,318</b>	<b>- 2,038</b>	<b>-61%</b>
<b>Total operating grants</b>	<b>11,502</b>	<b>9,563</b>	<b>- 1,939</b>	<b>-17%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,428	1,428	-	0%
<b>Total recurrent grants</b>	<b>1,428</b>	<b>1,428</b>	<b>-</b>	<b>0%</b>
<b>Non-recurrent - Commonwealth Government</b>				
<b>Non-recurrent - State Government</b>				
Buildings	1,559	3,817	2,258	145%
Footpaths and cycleways	499	209	- 290	-58%
Aerodromes	-	196	196	
Recreation, leisure and community facilities	909	263	- 646	-71%
Roads	3,919	2,237	- 1,682	-43%
Bridges	52	107	55	106%
Other infrastructure	391	-	- 391	-100%
<b>Total non-recurrent grants</b>	<b>7,329</b>	<b>6,829</b>	<b>- 500</b>	<b>-7%</b>
<b>Total capital grants</b>	<b>8,757</b>	<b>8,257</b>	<b>- 500</b>	<b>-6%</b>
<b>Total Grants</b>	<b>20,259</b>	<b>17,820</b>	<b>- 2,439</b>	<b>-12%</b>

Operating grants include monies from State and Commonwealth Government sources for the purposes of funding the delivery of the Council's services to residents. The level of operating grants is projected to decrease by \$1.9M compared to the 2022-2023 forecast. This is predominately due the Council Transformation Grant received in 2022-2023.

Capital grants include monies from State and Commonwealth government sources which contributes to funding the capital works program. The amount of capital grants received each year can fluctuate dramatically, depending on the timing of specific projects and state and federal government programs and priorities. The Capital Works Program includes further analysis of the grants and contributions expected to be received during the 2023-2024 financial year.

### 4.1.5 Contributions

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Monetary	121	509	388	320.66%
Non-monetary	450	410	40	-8.89%
<b>Total contributions</b>	571	919	348	60.95%

Monetary contributions represent funds received from community groups to contribute toward specific projects. Non-monetary contributions are developer constructed assets contributed by developers in accordance with planning permits issued for property development, including land, roads, footpaths, play spaces and drainage.

### 4.1.6 Other income

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Interest	385	600	215	55.84%
Rental and Lease Income	475	522	47	9.89%
Vicroads Maintenance	775	775	-	0.00%
Other	521	459	62	-11.90%
<b>Total other income</b>	2,156	2,356	200	9.28%

### 4.1.6 Employee costs

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	18,895	19,698	803	4.25%
Library Salaries (To In-house Council service)	-	562	562	New
WorkCover	288	305	17	5.90%
Superannuation	1,671	2,159	488	29.20%
<b>Total employee costs</b>	20,854	22,724	1,870	8.97%

Employee costs have risen because of the expected successful conclusion to the new enterprise agreement negotiation, increases in general FTE, and the addition of the Library staff, moving employment in-house.

### 4.1.7 Materials and services

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Administration expenses	359	360	1	0.28%
Contract cleaning	362	373	11	3.04%
Consumables	1,439	1,446	7	0.49%
Contractors*	6,310	3,696	- 2,614	-41.43%
Donations	398	398	-	0.00%
External plant hire	244	249	5	2.05%
Agency Staff - Temporary	593	610	17	2.87%
Insurances	753	803	50	6.64%
Maintenance and Operations	9,370	10,031	661	7.05%
Utilities	1,884	1,871	- 13	-0.69%
<b>Total materials and services</b>	<b>21,712</b>	<b>19,837</b>	<b>- 1,875</b>	<b>-8.64%</b>

\* Contractor variance due to Council Transformation expense decrease in 2023-24. There is a similar decrease in grant income.

### 4.1.8 Depreciation

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Property	1,340	1,385	45	3.36%
Plant & equipment	1,430	1,473	43	3.01%
Infrastructure	9,418	9,696	278	2.95%
<b>Total depreciation</b>	<b>12,188</b>	<b>12,554</b>	<b>366</b>	<b>3.00%</b>

### 4.1.9 Amortisation - Intangible Assets

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Intangible assets	260	261	1	0.38%
<b>Total amortisation - intangible assets</b>	<b>260</b>	<b>261</b>	<b>1</b>	<b>0.38%</b>

### 4.1.10 Amortisation - Right of use Assets

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Right of use assets	55	56	1	1.82%
<b>Total amortisation - right of use assets</b>	<b>55</b>	<b>56</b>	<b>1</b>	<b>1.82%</b>

### 4.1.11 Other expenses

	Forecast Actual 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Auditors Fees	80	80	-	0.00%
Councillor Allow ances	285	308	23	8.07%
<b>Total other expenses</b>	<b>365</b>	<b>388</b>	<b>23</b>	<b>6.30%</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

#### Current Assets

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other liquid investments.

#### Trade Receivables

Trade and other receivables are monies owed to Council by ratepayers and other debtors as at 30 June

### 4.2.2 Liabilities

#### Current Liabilities

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

### 4.2.3 Borrowings

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000
Amount borrow ed as at 30 June of the prior year	4,305	5,315	4,705	3,932	8,117
Amount proposed to be borrow ed	1,000	400	3,582	4,683	1,507
Amount projected to be redeemed	- -	1,010 -	4,355 -	498 -	1,083
<b>Amount of borrowings as at 30 June</b>	<b>5,305</b>	<b>4,705</b>	<b>3,932</b>	<b>8,117</b>	<b>8,541</b>

### 4.2.4 Leases by Category

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

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000
<b>Right-of-use assets</b>		
Property	260	176
<b>Total right-of-use assets</b>	<b>260</b>	<b>176</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	55	55
<b>Total current lease liabilities</b>	<b>55</b>	<b>55</b>
<b>Non-current lease liabilities</b>		
Land and buildings	247	232
<b>Total non-current lease liabilities</b>	<b>247</b>	<b>232</b>
<b>Total lease liabilities</b>	<b>302</b>	<b>287</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 5%.



## 4.3 Statement of changes in Equity

### 4.3.1 Discretionary Reserves

Although not restricted by statutory purpose, Council has made decisions regarding the future use of discretionary Reserve funds as described below:

**CBD Development Reserve – (30 June 2024 estimated closing balance \$1.5M)**

For the Development of Horsham CBD and surrounds

**Plant Replacement Reserve (30 June 2024 estimated closing balance \$1.3M)**

Funds Council's purchases of replacement plant and equipment.

**Waste Management Reserve (30 June 2024 estimated closing balance \$1.1M)**

The waste management reserve is created to provide funds to rehabilitate landfills at the end of their useful lives and other major capital or operating expenditure in the waste management area.

**Major Capital Projects Reserve (30 June 2024 estimated closing balance \$3.4M)**

This reserve is for major strategic projects, including the Livestock Exchange

**Open Spaces Reserve (30 June 2024 estimated closing balance \$0.4M)**

This reserve is mainly used for Developer Contributions

**Small Projects Reserve (30 June 2024 estimated closing balance \$1.3M)**

This reserve is for sustainability projects, (such as solar and zero carbon) Information Technology and other initiatives.

**Industrial Reserve (30 June 2024 estimated closing balance \$1.2M)**

The reserve is for industrial land and building development including their associated costs.

**Loan Fund Reserves (30 June 2024 estimated closing balance \$4.0M)**

The reserve is set aside for interest only loans, so the initial loan amount can be paid back on the due date.

**Unfunded Superannuation Reserve (30 June 2024 estimated closing balance \$0.4M)**

This reserve had been created to hold funds for possible future contributions towards Council's unfunded superannuation liabilities.

**Internal Loan Borrowings Reserve (30 June 2024 estimated closing balance -\$2.1M)**

This reserve funds borrowings, by using the cash and cash equivalent's balance available, instead of accessing external loans.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023-24 year, classified by expenditure type and funding source.

### 4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	5,371	<b>10,368</b>	4,997	<b>93.04%</b>
Plant and equipment	2,541	<b>2,951</b>	410	<b>16.14%</b>
Infrastructure	13,384	<b>9,542</b>	- 3,842	<b>-28.71%</b>
<b>Total</b>	<b>21,296</b>	22,861	1,565	<b>7.35%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	<b>10,368</b>	4,945	3,071	2,352	-	3,816	337	5,815	400
Plant and equipment	<b>2,951</b>	686	2,242	23	-	-	25	2,926	-
Infrastructure	<b>9,542</b>	1,247	6,725	1,570	-	4,441	147	4,954	-
<b>Total</b>	<b>22,861</b>	6,878	12,038	3,945	-	8,257	509	13,695	400

## 4.5.2 Capital works detail current budget

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
<b>PROPERTY</b>								
<b>Land</b>								
Railway Corridor Land Purchase	535,000	535,000	-	-	-	-	535,000	-
Depot Land	1,800,000	1,800,000	-	-	-	-	1,800,000	-
Land Acquisition - Other	170,000	170,000	-	-	-	-	170,000	-
<b>Total Land</b>	<b>2,505,000</b>	<b>2,505,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,505,000</b>	<b>-</b>
<b>Buildings</b>								
Aquatic Centre Gym Area Heating & Aircon Upgrade	16,680	-	-	16,680	-	-	16,680	-
Aquatic Centre Miscellaneous Provision	10,000	10,000	-	-	-	-	10,000	-
Wesley Performing Arts Refurbishment	1,958,000	1,958,000	-	-	1,397,438	336,606	223,956	-
Firebrace Street Commercial - Veranda Works	64,200	-	64,200	-	-	-	64,200	-
Hamilton/Menadue/Helipad Public Convenience Design	16,050	16,050	-	-	-	-	16,050	-
Depot Relocation	545,000	185,300	179,850	179,850	-	-	545,000	-
WIFT Office Relevelling Building, Decking & Ramp	133,750	-	133,750	-	-	-	133,750	-
Building Renewal Program	493,670	-	493,670	-	-	-	493,670	-
Cinema Painting Works External	45,000	-	45,000	-	-	-	45,000	-
City Oval/Sawyer Park Netball Facilities, Courts & Clubrooms	1,050,000	-	525,000	525,000	377,524	-	272,476	400,000
City Oval/Sawyer Park Event Stage, Box, Storage	2,100,000	-	1,050,000	1,050,000	2,000,000	-	100,000	-
City Oval Community Centre/Changeroom	1,050,000	-	525,000	525,000	-	-	1,050,000	-
Sustainability Projects - Energy Saving Measures - Zero Carbon Plan Projects	164,300	164,300	-	-	41,075	-	123,225	-
Natimuk Bus Shelter, Charging Station, Seating	42,800	42,800	-	-	-	-	42,800	-
Solar for Community Halls - Jubilee Hall, Girl Guides, Dudley Cornell, Scout Hall	48,685	48,685	-	-	-	-	48,685	-
The Station Solar	14,800	14,800	-	-	-	-	14,800	-
Buildings External Project Design & Scoping	110,000	-	55,000	55,000	-	-	110,000	-
<b>Total Buildings</b>	<b>7,862,935</b>	<b>2,439,935</b>	<b>3,071,470</b>	<b>2,351,530</b>	<b>3,816,037</b>	<b>336,606</b>	<b>3,310,292</b>	<b>400,000</b>
<b>TOTAL PROPERTY</b>	<b>10,367,935</b>	<b>4,944,935</b>	<b>3,071,470</b>	<b>2,351,530</b>	<b>3,816,037</b>	<b>336,606</b>	<b>5,815,292</b>	<b>400,000</b>

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
Plant Purchases	2,665,150	631,000	2,034,150	-	-	-	2,665,150	-
Public Art Projects	30,000	30,000	-	-	-	-	30,000	-
Art Gallery Art Collections	25,000	25,000	-	-	-	25,000	-	-
<b>Total Plant, Machinery and Equipment</b>	<b>2,720,150</b>	<b>686,000</b>	<b>2,034,150</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>2,695,150</b>	<b>-</b>
<b>Computers and Telecommunications</b>								
IT Hardware Upgrades	15,000	-	-	15,000	-	-	15,000	-
IT Software Upgrades Small Capex Purchases	5,000	-	-	5,000	-	-	5,000	-
Replacement of Aged Workstations & Laptops	35,000	-	35,000	-	-	-	35,000	-
UPS Upgrades & Replacements	5,000	-	5,000	-	-	-	5,000	-
CCTV Hardware Renewal (Public)	5,000	-	5,000	-	-	-	5,000	-
Heritage Hall Furniture Replacement	10,000	-	7,000	3,000	-	-	10,000	-
Town Hall Lighting Desk	30,000	-	30,000	-	-	-	30,000	-
Library IT Replacements	29,482	-	29,482	-	-	-	29,482	-
Library Collection	96,798	-	96,798	-	-	-	96,798	-
<b>Total Computers and Telecommunications</b>	<b>231,280</b>	<b>-</b>	<b>208,280</b>	<b>23,000</b>	<b>-</b>	<b>-</b>	<b>231,280</b>	<b>-</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,951,430</b>	<b>686,000</b>	<b>2,242,430</b>	<b>23,000</b>	<b>-</b>	<b>25,000</b>	<b>2,926,430</b>	<b>-</b>

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
<b>Urban Roads</b>								
Minor Seal Extensions	20,000	20,000	-	-	-	-	20,000	-
Consultancy/Design	21,400	21,400	-	-	-	-	21,400	-
Urban Local Roads Final Seals	64,200	-	64,200	-	-	-	64,200	-
Intersection Treatments	21,400	-	-	21,400	-	-	21,400	-
Urban Roads Donated Infrastructure	69,582	69,582	-	-	-	-	69,582	-
Urban Heavy Patching	130,000	-	130,000	-	-	-	130,000	-
Investigation Reporting	47,100	47,100	-	-	-	-	47,100	-
Urban Reseals	252,000	-	252,000	-	-	-	252,000	-
Microsurfacing Urban All Conditions	530,000	-	530,000	-	450,000	-	80,000	-
Renewal Kerb & Channel	145,000	-	145,000	-	-	-	145,000	-
<b>Rural Roads</b>								
Intersection/Traffic Improvement	15,000	-	-	15,000	-	-	15,000	-
Consultants	10,700	10,700	-	-	-	-	10,700	-
Minor Seal Extensions	10,000	10,000	-	-	-	-	10,000	-
Vegetation Clearance Road Reconstruction	30,000	-	30,000	-	-	-	30,000	-
Heavy Patching Rural	520,000	-	520,000	-	-	-	520,000	-
Dim Minyip Road (Boundary Road) Segment 4149	87,000	-	53,070	33,930	60,900	13,050	13,050	-
Dim Minyip Road (Boundary Road) Segment 559	284,200	-	173,362	110,838	198,940	42,630	42,630	-
Dim Minyip Road (Boundary Road) Segment 556	609,000	-	371,490	237,510	426,300	91,350	91,350	-
Noradjuha-Tooan East Road Segment 1670	487,481	-	292,489	194,993	243,741	-	243,741	-
North East Wonwondah Road Segment 1678	1,401,005	-	840,603	560,402	700,502	-	700,502	-
Rural Local Roads Final Seals	157,500	-	157,500	-	157,500	-	-	-
Rural Reseals	635,250	-	635,250	-	543,456	-	91,794	-
Rural Road Shoulder Resheeting/Reconstruction	300,000	-	300,000	-	300,000	-	-	-
Rural Gravel Resheeting	1,000,000	-	1,000,000	-	584,940	-	415,060	-
<b>Total Roads</b>	<b>6,847,818</b>	<b>178,782</b>	<b>5,494,963</b>	<b>1,174,072</b>	<b>3,666,279</b>	<b>147,030</b>	<b>3,034,509</b>	<b>-</b>
<b>Bridges</b>								
Renewal of Bridge Assets Polkemmet Bridge	214,000	-	214,000	-	107,000	-	107,000	-
<b>Total Bridges</b>	<b>214,000</b>	<b>-</b>	<b>214,000</b>	<b>-</b>	<b>107,000</b>	<b>-</b>	<b>107,000</b>	<b>-</b>



Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Footpaths and Cycleways</b>								
Bikepaths Final Seals	36,946	-	36,946	-	-	-	36,946	-
Bikepaths Sealing Works	52,500	-	52,500	-	-	-	52,500	-
Footpath Rehabilitation - Disability Strategy	52,500	-	-	52,500	-	-	52,500	-
Extend Bike Tracks from Bike Plan	157,500	78,750	-	78,750	78,750	-	78,750	-
Footpaths - Condition 4 Section Renewal	130,000	-	130,000	-	130,000	-	-	-
<b>Total Footpaths and Cycleways</b>	<b>429,446</b>	<b>78,750</b>	<b>219,446</b>	<b>131,250</b>	<b>208,750</b>	<b>-</b>	<b>220,696</b>	<b>-</b>
<b>Drainage</b>								
Renewal Drainage Assets	144,450	-	144,450	-	-	-	144,450	-
<b>Total Drainage</b>	<b>144,450</b>	<b>-</b>	<b>144,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,450</b>	<b>-</b>
<b>Recreational, Leisure &amp; Community Facilities</b>								
Skatepark Precinct Upgrade & Development Planning & Design	53,500	33,500	-	20,000	-	-	53,500	-
Sunnyside Precinct Detailed Design	53,500	53,500	-	-	-	-	53,500	-
Haven Precinct Detailed Design Plan	53,500	53,500	-	-	-	-	53,500	-
City Oval New Playground	267,500	267,500	-	-	262,500	-	5,000	-
CBD Activation Design Works for Streetscape Plan	200,000	200,000	-	-	-	-	200,000	-
Lukin Court Park Development	200,000	200,000	-	-	-	-	200,000	-
Weir Park Wetlands Retaining Wall Renewal	53,000	-	53,000	-	-	-	53,000	-
<b>Total Recreational, Leisure &amp; Community</b>	<b>881,000</b>	<b>808,000</b>	<b>53,000</b>	<b>20,000</b>	<b>262,500</b>	<b>-</b>	<b>618,500</b>	<b>-</b>
<b>Waste Management</b>								
Various Design Works for Landfill	53,500	53,500	-	-	-	-	53,500	-
<b>Total Waste Management</b>	<b>53,500</b>	<b>53,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,500</b>	<b>-</b>
<b>Parks, Open Space and Streetscapes</b>								
Renewal Urban Open Space Assets Including Playground Equipment Condition 4 & 5	165,000	-	165,000	-	-	-	165,000	-
Renewal Rural Open Space Assets	20,000	-	20,000	-	-	-	20,000	-
<b>Total Parks, Open Spaces and Streetscapes</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	<b>-</b>



Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib.	Council cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Aerodromes</b>								
Aerodrome Lighting Upgrade	245,000	-	-	245,000	196,000	-	49,000	-
Aerodrome Line Marking	13,000	-	13,000	-	-	-	13,000	-
<b>Total Aerodromes</b>	<b>258,000</b>	<b>-</b>	<b>13,000</b>	<b>245,000</b>	<b>196,000</b>	<b>-</b>	<b>62,000</b>	<b>-</b>
<b>Off Street Car Parks</b>								
Solar Shade Structures Over Carparks Planning & Design	53,500	53,500	-	-	-	-	53,500	-
<b>Total Off Street Car Parks</b>	<b>53,500</b>	<b>53,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,500</b>	<b>-</b>
<b>Other Infrastructure</b>								
City Branding Signage Renewal	321,000	-	321,000	-	-	-	321,000	-
Renewal of Other Assets	30,000	-	30,000	-	-	-	30,000	-
WAL Hub Entrance Landscaping	74,000	74,000	-	-	-	-	74,000	-
Renewal of Assets Aquatic Centre	50,000	-	50,000	-	-	-	50,000	-
<b>Total Other Infrastructure</b>	<b>475,000</b>	<b>74,000</b>	<b>401,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>475,000</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>9,541,714</b>	<b>1,246,532</b>	<b>6,724,860</b>	<b>1,570,322</b>	<b>4,440,529</b>	<b>147,030</b>	<b>4,954,155</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>22,861,079</b>	<b>6,877,467</b>	<b>12,038,760</b>	<b>3,944,852</b>	<b>8,256,566</b>	<b>508,636</b>	<b>13,695,877</b>	<b>400,000</b>

## 4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

Capital Works Area 2024/25	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-
Buildings	4,699	1,683	1,807	1,209	13	-	2,580	2,106
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
<b>Total buildings</b>	4,699	1,683	1,807	1,209	13	-	2,580	2,106
<b>Total property</b>	<b>4,699</b>	<b>1,683</b>	<b>1,807</b>	<b>1,209</b>	<b>13</b>	<b>-</b>	<b>2,580</b>	<b>2,106</b>
<b>Plant and equipment</b>								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,668	123	1,545	-	320	-	1,348	-
Fixtures, fittings and furniture	135	25	110	-	-	-	135	-
Computers and telecommunications	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-
<b>Total plant and equipment</b>	<b>1,803</b>	<b>148</b>	<b>1,655</b>	<b>-</b>	<b>320</b>	<b>-</b>	<b>1,483</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	5,844	70	4,282	1,491	2,861	-	2,983	-
Bridges	100	-	100	-	50	-	50	-
Footpaths and cycleways	205	63	132	11	160	-	45	-
Drainage	135	-	135	-	-	-	135	-
Recreational, leisure and community facilities	11,288	6,429	2,485	2,374	5,887	-	4,056	1,345
Waste management	1,030	450	200	380	-	-	1,030	-
Parks, open space and streetscapes	990	628	182	181	310	-	550	130
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	4,236	1,596	640	2,000	1,030	-	3,206	-
<b>Total infrastructure</b>	<b>23,828</b>	<b>9,236</b>	<b>8,155</b>	<b>6,437</b>	<b>10,298</b>	<b>-</b>	<b>12,055</b>	<b>1,475</b>
<b>Total capital works expenditure</b>	<b>30,330</b>	<b>11,068</b>	<b>11,617</b>	<b>7,645</b>	<b>10,631</b>	<b>-</b>	<b>16,119</b>	<b>3,581</b>

Capital Works Area 2025/26	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-
Buildings	7,396	2,374	2,874	2,148	333	-	3,823	3,240
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
<b>Total buildings</b>	7,396	2,374	2,874	2,148	333	-	3,823	3,240
<b>Total property</b>	<b>7,396</b>	<b>2,374</b>	<b>2,874</b>	<b>2,148</b>	<b>333</b>	<b>-</b>	<b>3,823</b>	<b>3,240</b>
<b>Plant and equipment</b>								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,013	59	1,954	-	242	-	1,771	-
Fixtures, fittings and furniture	119	-	119	-	-	-	119	-
Computers and telecommunications	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-
<b>Total plant and equipment</b>	<b>2,132</b>	<b>59</b>	<b>2,073</b>	<b>-</b>	<b>242</b>	<b>-</b>	<b>1,890</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	6,889	302	5,238	1,348	2,835	-	4,053	-
Bridges	108	-	108	-	54	-	54	-
Footpaths and cycleways	410	194	162	54	286	-	70	54
Drainage	146	-	146	-	-	-	146	-
Recreational, leisure and community facilities	5,853	5,207	249	397	2,991	-	1,582	1,280
Waste management	432	173	-	259	-	-	432	-
Parks, open space and streetscapes	864	540	281	43	335	-	421	108
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	9,422	2,144	537	6,741	3,663	-	5,759	-
<b>Total infrastructure</b>	<b>24,125</b>	<b>8,560</b>	<b>6,721</b>	<b>8,843</b>	<b>10,165</b>	<b>-</b>	<b>12,518</b>	<b>1,442</b>
<b>Total capital works expenditure</b>	<b>33,653</b>	<b>10,994</b>	<b>11,668</b>	<b>10,991</b>	<b>10,739</b>	<b>-</b>	<b>18,232</b>	<b>4,682</b>

Capital Works Area 2026/27	Project cost \$'000	Asset expenditure type			Summary of funding sources			
		New	Renewal	Upgrade	Grants	Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>								
Land	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-
Buildings	7,314	6,519	665	131	2,877	-	4,437	-
Heritage buildings	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-
<b>Total buildings</b>	7,314	6,519	665	131	2,877	-	4,437	-
<b>Total property</b>	<b>7,314</b>	<b>6,519</b>	<b>665</b>	<b>131</b>	<b>2,877</b>	<b>-</b>	<b>4,437</b>	<b>-</b>
<b>Plant and equipment</b>								
Heritage plant and equipment	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,929	61	1,868	-	-	-	1,929	-
Fixtures, fittings and furniture	194	-	194	-	-	-	194	-
Computers and telecommunications	-	-	-	-	-	-	-	-
Library books	-	-	-	-	-	-	-	-
<b>Total plant and equipment</b>	<b>2,123</b>	<b>61</b>	<b>2,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,123</b>	<b>-</b>
<b>Infrastructure</b>								
Roads	6,767	188	5,121	1,458	2,653	-	4,114	-
Bridges	111	-	111	-	55	-	55	-
Footpaths and cycleways	338	78	166	94	252	-	86	-
Drainage	150	-	150	-	-	-	150	-
Recreational, leisure and community facilities	4,543	3,690	366	488	2,360	-	1,297	887
Waste management	3,362	-	3,362	-	-	-	3,362	-
Parks, open space and streetscapes	1,839	1,551	244	44	1,042	-	621	177
Aerodromes	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-
Other infrastructure	3,844	997	298	2,549	1,551	-	1,849	443
<b>Total infrastructure</b>	<b>20,955</b>	<b>6,505</b>	<b>9,818</b>	<b>4,632</b>	<b>7,914</b>	<b>-</b>	<b>11,534</b>	<b>1,507</b>
<b>Total capital works expenditure</b>	<b>30,391</b>	<b>13,084</b>	<b>12,544</b>	<b>4,763</b>	<b>10,791</b>	<b>-</b>	<b>18,094</b>	<b>1,507</b>

## 5. Targeted performance indicators

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

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

### Targeted performance indicators – Service

Indicator	Measure	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
					2024/25	2025/26	2026/27	
<b>Governance</b>								
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	53	53	54	55	56	57	+
<b>Roads</b>								
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	1,005	1,000	980	960	940	920	+
<b>Statutory planning</b>								
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	100	98	100	100	100	100	o
<b>Waste management</b>								
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	19	24	40	41	42	43	+

### Targeted performance indicators - Financial

Indicator	Measure	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
					2024/25	2025/26	2026/27	
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	229%	286%	210%	229%	213%	183%	-
<b>Obligations</b>								
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	79%	120%	127%	149%	170%	126%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	61%	59%	60%	58%	56%	60%	o
<b>Efficiency</b>								
Expenditure level	Total expenses / no. of property assessments	\$4,478	\$4,364	\$4,374	\$4,376	\$4,375	\$4,370	+

## 5a. Financial Performance indicators

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

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

Indicator	Measure	Actual	Forecast	Budget	Projections			Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-10.23%	-7.50%	-3.40%	1.50%	6.70%	1.20%	-
Liquidity								
Unrestricted cash	Unrestricted cash / current liabilities	132%	185%	155%	150%	141%	108%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrow ings / rate revenue	14.50%	17.30%	14.40%	11.70%	23.40%	24.70%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrow ings / rate revenue	0.43%	0.60%	3.60%	13.60%	2.10%	4.40%	+
Indebtedness	Non-current liabilities / ow n source revenue	11.39%	11.98%	12.80%	20.00%	26.80%	29.20%	+
Stability								
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.60%	0.60%	0.58%	0.57%	0.56%	0.55%	-
Efficiency								
Revenue level	General rates and municipal charges / no. of property assessments	\$2,354	\$2,405	\$2,546	\$2,589	\$2,601	\$2,626	+

### 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

## 6. Fees and Charges Schedule

Schedule attached on following page



## A. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

### Rates and Property Management

Municipal Charge	Per Property	Non-Taxable	\$ 200.00	\$ 200.00	\$ -	0.0%	Statutory
Urban Bin Service	Per Property	Non-Taxable	\$ 479.00	\$ 497.00	\$ 18.00	3.8%	Statutory
Rural Bin Service	Per Property	Non-Taxable	\$ 407.00	\$ 348.00	\$ (59.00)	-14.5%	Statutory
Additional Garbage Bin	Per bin	Non-Taxable		\$ 140.00	NEW		Statutory
Additional Recycling Bin	Per bin	Non-Taxable		\$ 140.00	NEW		Statutory
Additional Organics Bin	Per bin	Non-Taxable		\$ 140.00	NEW		Statutory
Additional Glass Bin	Per bin	Non-Taxable		\$ 80.00	NEW		Statutory
Commercial Bin Service (weekly garbage/fortnightly recycling)	Per bin	Non-Taxable	\$ 462.00	\$ 480.00	\$ 18.00	3.9%	Statutory
Additional Commercial Garbage Bin (weekly)	Per bin	Non-Taxable		\$ 300.00	NEW		Statutory
Additional Commercial Recycling Bin	Per bin	Non-Taxable	\$ 180.00	\$ 180.00	\$ -	0.0%	Statutory
Additional Commercial Organics Bin	Per bin	Non-Taxable		\$ 180.00	NEW		Statutory
Additional Commercial Glass Bin	Per bin	Non-Taxable		\$ 90.00	NEW		Statutory

### Regional Livestock Exchange

Application fee	Annual Fee	Taxable	\$ 74,800	\$ 77,000	\$ 2,200.00	2.9%	Non-statutory
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#### Truck Wash

Purchase Avdata Key	Per Key	Taxable	\$ 44.00	\$ 44.00	\$ -	0.0%	Non-statutory
Occasional users - tray trucks/trailers	Per 3 mins. Min Charge 3 mins	Taxable	\$ 9.35	\$ 9.35	\$ -	0.0%	Non-statutory
Coin in the slot	Per 2 mins	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Occasional users - semi-trailers	Per Visit	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory

#### General Sales Dues

Sales Dues - Cattle (excluding Bulls)	Per Head/Day	Taxable	\$ 15.40	\$ 16.50	\$ 1.10	7.1%	Non-statutory
Sales Dues - Bulls	Per Head/Day	Taxable	\$ 15.40	\$ 16.50	\$ 1.10	7.1%	Non-statutory
Sales Dues - Calves	Per Head/Day	Taxable	\$ 7.70	\$ 8.25	\$ 0.55	7.1%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Sales Dues - Sheep	Per Head/Day	Taxable	\$ 1.14	\$ 1.19	\$ 0.04	3.8%	Non-statutory
Sales Dues - Goats	Per Head/Day	Taxable	\$ 1.14	\$ 1.19	\$ 0.05	4.4%	Non-statutory
<b>Holding Fees - for use of pens or other accommodation provided by Council</b>							
Cattle	Per Head/Day	Taxable	\$ 1.14	\$ 1.19	\$ 0.05	4.4%	Non-statutory
Sheep	Per Head/Day	Taxable	\$ 1.14	\$ 1.19	\$ 0.05	4.4%	Non-statutory
Goats	Per Head/Day	Taxable	\$ 1.14	\$ 1.19	\$ 0.05	4.4%	Non-statutory
Weighing Fee Cattle (except those for sale)	Per Head	Taxable	\$ 7.26	\$ 7.48	\$ 0.22	3.0%	Non-statutory
Holding Paddock fee - No charge first night. Stock removed by lunchtime Friday or an agistment fee is payable	Per Head/Day	Taxable	\$ 0.37	\$ 0.39	\$ 0.01	2.9%	Non-statutory
Disposal Fee	Per Head	Taxable	\$ 39.60	\$ 40.70	\$ 1.10	2.8%	Non-statutory
Ear Tagging Cattle	Per Head	Taxable	\$ 39.60	\$ 40.70	\$ 1.10	2.8%	Non-statutory
Ear Tagging Sheep and Goats	Per Head	Taxable	\$ 5.72	\$ 5.83	\$ 0.11	1.9%	Non-statutory

### Library Services - (Previously Wimmera Regional Library Corporation)

Replacement of Membership Card	Per Hour	Taxable	\$ 2.00	New	Non-statutory
<b>Inter-Library Loans (non-Public Libraries Victoria)</b>					
Service Fee (non refundable)	Per Item	Taxable	\$ -	New	Non-statutory
Costs	Per Item	Taxable	At Cost		Non-statutory
Late charges	Per item/day	Taxable	\$ -	New	Non-statutory
Information Searches	Per Item	Taxable	At Cost	\$ -	Non-statutory
Library Bags	Per Item	Taxable	\$ 1.50	New	Non-statutory
USB (2GB)	Per Item	Taxable	\$ 8.50	New	Non-statutory
Headphones	Per Item	Taxable	\$ 3.50	New	Non-statutory
Programs & Activities	Per Activity	Taxable	At Cost	\$ -	Non-statutory
Lost/damaged items		Taxable	RRP + inter library costs	\$ -	Non-statutory
Book Clubs	Per Club / Calendar Year	Taxable	\$ 300.00	New	Non-statutory
Temporary membership (non Victorian residents)	Per Month	Taxable	\$ 5.00	New	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Facsimile Charges</b>							
With Australia 1st Page	Per Page	Taxable	\$	3.00	New		Non-statutory
With Australia additional pages	Per Page	Taxable	\$	1.00	New		Non-statutory
Overseas 1st page	Per Page	Taxable	\$	5.80	New		Non-statutory
Overseas additional pages	Per Page	Taxable	\$	2.35	New		Non-statutory

## Recreation Reserves

### 1A Facility - (City Oval)

#### Levels of Service 1A - Turf wicket, oval suitable for regional level day and night time sporting and change facilities

Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Day Rate	Up to 8 Hours	Taxable	\$	300.00	\$	300.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Day Rate	Up to 8 Hours	Taxable	\$	250.00	\$	250.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Day Rate	Up to 8 Hours	Taxable	\$	250.00	\$	250.00	\$	-	0.0%	Non-statutory
Facility Fee (Oval or Tennis/Netball Courts only) – Day Rate	Up to 8 Hours	Taxable			\$	200.00		New		Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Day rate	Up to 4 Hours	Taxable	\$	150.00	\$	150.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Night Rate	Up to 4 Hours	Taxable	\$	390.00	\$	390.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) - Day Rate	Up to 4 Hours	Taxable	\$	125.00	\$	125.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) - Night Rate	Up to 4 Hours	Taxable	\$	365.00	\$	365.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) - Day Rate	Up to 4 Hours	Taxable	\$	125.00	\$	125.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) - Night Rate	Up to 4 Hours	Taxable	\$	365.00	\$	365.00	\$	-	0.0%	Non-statutory
Facility Fee (Oval or Tennis/Netball Courts only) - Day rate	Up to 4 Hours	Taxable			\$	100.00		New		Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Day Rate	Per Hour	Taxable	\$	50.00	\$	50.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Night Rate	Per Hour	Taxable	\$	110.00	\$	110.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Day Rate	Per Hour	Taxable	\$	40.00	\$	40.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Night Rate	Per Hour	Taxable	\$	100.00	\$	100.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Day Rate	Per Hour	Taxable	\$	40.00	\$	40.00	\$	-	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Night Rate	Per Hour	Taxable	\$	100.00	\$	100.00	\$	-	0.0%	Non-statutory
Oval/Greenspace Only – Day Rate	Per Hour	Taxable	\$	30.00	\$	30.00	\$	-	0.0%	Non-statutory
Oval/Greenspace Only – Night Rate	Per Hour	Taxable	\$	90.00	\$	90.00	\$	-	0.0%	Non-statutory
Tennis/Netball Courts Only – Day Rate	Per Hour	Taxable	\$	30.00	\$	30.00	\$	-	0.0%	Non-statutory
Tennis/Netball Courts Only – Night Rate	Per Hour	Taxable	\$	90.00	\$	90.00	\$	-	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Line markings	Per Hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory

**Levels of Service 1B – Oval/greenspace may have turf/wicket/concrete pitch or no pitch. Clubroom/kitchen may have change facilities, may have lights to training standard**

**1B Facility - (Dudley Cornell / College Oval / Sunnyside / Haven / Racecourse)**

Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Day Rate	Up to 8 Hours	Taxable	\$ 75.00	\$ 75.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Day Rate	Up to 8 Hours	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Day Rate	Up to 8 Hours	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Facility Fee (Oval or Tennis/Netball Courts only) –Day Rate	Up to 8 Hours	Taxable		\$ 40.00	New		Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Day Rate	Up to 4 Hours	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Night Rate	Up to 4 Hours	Taxable	\$ 130.00	\$ 130.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Day Rate	Up to 4 Hours	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) –Night Rate	Up to 4 Hours	Taxable	\$ 110.00	\$ 110.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Day Rate	Up to 4 Hours	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Night Rate	Up to 4 Hours	Taxable	\$ 110.00	\$ 110.00	\$ -	0.0%	Non-statutory
Facility Fee (Oval or Tennis/Netball Courts only) – Day Rate	Up to 4 Hours	Taxable		\$ 25.00	New		Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) –Day Rate	Per Hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval & Tennis/Netball Courts) – Night Rate	Per Hour	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Day Rate	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Oval) – Night Rate	Per Hour	Taxable	\$ 35.00	\$ 35.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Day Rate	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Facility Fee (Clubrooms and Tennis/Netball Courts) – Night Rate	Per Hour	Taxable	\$ 35.00	\$ 35.00	\$ -	0.0%	Non-statutory
Clubrooms Only	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Oval/Greenspace Only – Day Rate	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Oval/Greenspace Only – Night Rate	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Tennis/Netball Courts Only – Day Rate	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Tennis/Netball Courts Only – Night Rate	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory

**Seasonal User**

Calculation for seasonal users is casual cost per week for 10 weeks. Seasonal users are provided access for 6 months either over summer or winter.

**Annual User**

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

Calculation for annual users is casual cost per week for 20 weeks. Annual users are provided access for 6 to 12 Months

**Notes for Recreation Reserves**

Clubrooms at City Oval is for change rooms only. Clubrooms may be provided to multiple groups at the same time.

Day hire is 7am-8pm during daylight saving hours. Night hire is 8pm-11pm during daylight saving hours.

Day hire is 7am-6pm during non-daylight saving hours. Night hire is 6pm-11pm during non-daylight saving hours.

Licence will override any fees payable

**Horsham Town Hall**

Auditorium Theatre (500)	Per Hour	Taxable	\$	-	\$	288.00	New	Non-statutory
Auditorium Rehearse/Bump In/Out	Per Hour	Taxable	\$	-	\$	192.00	New	Non-statutory
Auditorium Season Blackout Charge	Per Hour	Taxable	\$	-	\$	29.00	New	Non-statutory
Foyer	Per Hour	Taxable	\$	-	\$	75.00	New	Non-statutory
Heritage Hall - Expo/Events	Per Hour	Taxable	\$	-	\$	157.00	New	Non-statutory
Heritage Hall - Performance/Bump In/Out	Per Hour	Taxable	\$	-	\$	169.00	New	Non-statutory
Heritage Hall - Expo Set-Ups/Event Set-Ups/Rehearsals	Per Hour	Taxable	\$	-	\$	53.00	New	Non-statutory
Town Hall Balcony Room	Per Hour	Taxable	\$	-	\$	46.00	New	Non-statutory
Education Studio Seated (40)	Per Hour	Taxable	\$	-	\$	68.00	New	Non-statutory
Green Room or Meeting Room Seated (25)	Per Hour	Taxable	\$	-	\$	55.00	New	Non-statutory
Art Gallery	Per Hour	Taxable	\$	-	\$	60.00	New	Non-statutory
Town Hall Kitchen	Per Hour	Taxable	\$	-	\$	54.00	New	Non-statutory
Piano Hire	Per Hire	Taxable	\$	170.00	\$	180.00	\$	10.00 5.9% Non-statutory
Piano Tuning	Per Tuning	Taxable	\$	290.00	\$	300.00	\$	10.00 3.4% Non-statutory
Additional Cleaning	Per Hour	Taxable	\$	105.00	\$	105.00	\$	- 0.0% Non-statutory

**Community rate - Discount of 60% on rental hire charges only**

Duty Manager/Front of House	Per Hour	Taxable	\$	50.00	\$	50.00	\$	- 0.0% Non-statutory
Duty Manager/Front of House - Overtime	Per Hour	Taxable	\$	95.00	\$	95.00	\$	- 0.0% Non-statutory
Duty Manager/Front of House - Public Holiday	Per Hour	Taxable	\$	100.00	\$	125.00	\$	25.00 25.0% Non-statutory
Casual Box Office staff	Per Hour	Taxable	\$	42.00	\$	42.00	\$	- 0.0% Non-statutory
Casual Box Office staff - Overtime	Per Hour	Taxable	\$	84.00	\$	79.80	\$	(4.20) -5.0% Non-statutory
Casual Box Office staff - Public Holiday	Per Hour	Taxable	\$	94.50	\$	105.00	\$	10.50 11.1% Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Casual Ushers, Bar Staff & Merchandise sellers	Per Hour	Taxable	\$ 42.00	\$ 42.00	\$ -	0.0%	Non-statutory
Casual Ushers, Bar Staff & Merchandise sellers - Overtime	Per Hour	Taxable	\$ 84.00	\$ 79.80	\$ (4.20)	-5.0%	Non-statutory
Casual Ushers, Bar Staff & Merchandise sellers	Per Hour	Taxable	\$ 94.50	\$ 105.00	\$ 10.50	11.1%	Non-statutory
Supervising Technician	Per Hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.0%	Non-statutory
Supervising Technician - Overtime	Per Hour	Taxable	\$ 114.00	\$ 114.00	\$ -	0.0%	Non-statutory
Supervising Technician - Public Holiday	Per Hour	Taxable	\$ 128.50	\$ 150.00	\$ 21.50	16.7%	Non-statutory
Casual technical staff	Per Hour	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Casual technical staff - Overtime	Per Hour	Taxable	\$ 89.00	\$ 95.00	\$ 6.00	6.7%	Non-statutory
Casual technical staff - Public Holiday	Per Hour	Taxable	\$ 100.00	\$ 125.00	\$ 25.00	25.0%	Non-statutory
Missed Meal Breaks	Per Hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Radio Mic	Per Day		\$ 55.00	\$ 55.00	\$ -	0.0%	Non-statutory
Lapel Mic	Per Day		\$ 55.00	\$ 55.00	\$ -	0.0%	Non-statutory
Lectern	Per Hire		\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Haze Machine	Per Hire		\$ 130.00	\$ 130.00	\$ -	0.0%	Non-statutory
Projector 6000 Lumen	Per Hire		\$ 300.00	\$ 300.00	\$ -	0.0%	Non-statutory
Projector 3300 Lumen	Per Hire		\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
2400 x 1200 Riser (Beartrap 400mm)	Per Hire		\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
2400 x 1200 Riser (Beartrap 600mm)	Per Hire		\$ 30.00	\$ 30.00	\$ -	0.0%	Non-statutory
Glow Tape	Per tape		\$ 45.00	\$ 45.00	\$ -	0.0%	Non-statutory
Interactive TV Hire	Per Day		\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Mirror Ball Hire	Per Hire		\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Projection Mirror	Per Hire		\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Power Leads	Per Hire		\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Powered Speaker/Wedge	Per Day		\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Richard Morris Sequin Curtain	Per Hire		\$ 250.00	\$ 250.00	\$ -	0.0%	Non-statutory
Up Lights	Per Hire		\$ 100.00	\$ 100.00	\$ -	0.0%	Non-statutory
Whiteboard	Per Hire		\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Artificial Grass	Per Hire		\$ 250.00	\$ 250.00	\$ -	0.0%	Non-statutory
Festoon Lights (Plus replacement globes)	Per Hire		\$ 150.00	\$ 150.00	\$ -	0.0%	Non-statutory
Acoustic Drapes	Per Hire		\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory



## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Chair Cover Hire	Per Item		\$ 12.00	\$ 12.00	\$ -	0.0%	Non-statutory
Outside Table Hire	Per Item		\$ 11.00	\$ 11.00	\$ -	0.0%	Non-statutory
Linen Serviettes	Per Item		\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
Tea & Coffee - Supper	Per Person		\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Tea & Coffee - All Day	Per Person		\$ 4.00	\$ 4.00	\$ -	0.0%	Non-statutory
Tea, Coffee & Juice - All Day	Per Person		\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Tea, Coffee & Biscuits - Supper	Per Person		\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Juice - All Day	Per Person		\$ 3.00	\$ 3.00	\$ -	0.0%	Non-statutory
Punch - Jug	Per Person		\$ 9.00	\$ 9.00	\$ -	0.0%	Non-statutory
Commercial Ticket fees	Per Ticket	Taxable	\$ 4.50	\$ 4.50	\$ -	0.0%	Non-statutory
Community Ticket fees	Per Ticket	Taxable	\$ 1.60	\$ 1.60	\$ -	0.0%	Non-statutory
Complimentary Tickets Issuing fee	Per Ticket	Taxable	\$ 1.60	\$ 1.60	\$ -	0.0%	Non-statutory
Additional Performances/Days (per ticketed schedule)	Per Performance	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Specialised & Complex Seating Plans	Per Plan	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Credit card fee	Per Transaction	Taxable	\$ 0.01	\$ 0.01	\$ -	0.0%	Non-statutory
Change to price structure after sales commence	Per change	Taxable	\$ 50.00	\$ 50.00	\$ -	0.0%	Non-statutory
Cancellation of booking after on-sale	Per Cancellation	Taxable	\$ 45.00	\$ 45.00	\$ -	0.0%	Non-statutory
Cancellation of Booking ticket print	Per Ticket	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
Postage fees (registered/express/regular)	Per Post	Taxable	\$ 8.50	\$ 8.50	\$ -	0.0%	Non-statutory
Seat Exchange fee	Per Exchange	Taxable	\$ 1.50	\$ 1.50	\$ -	0.0%	Non-statutory
Ticket Reprint fee	Per Reprint	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
<b>Commission on Merchandise is 10 % of Sales</b>							
Marketing Package - Community	Per Event		\$ 300.00	\$ 300.00	\$ -	0.0%	Non-statutory
Marketing Package - Commercial	Per Event		\$ 500.00	\$ 500.00	\$ -	0.0%	Non-statutory
<b>Kalkee Road Children's Hub</b>							
Multipurpose Room - Full Rate	Hourly	Taxable	\$ 62.70	\$ 66.00	\$ 3.30	5.3%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Multipurpose Room - Full Rate	Half Day	Taxable	\$ 141.90	\$ 148.50	\$ 6.60	4.7%	Non-statutory
Multipurpose Room - Full Rate	Full Day	Taxable	\$ 260.70	\$ 275.00	\$ 14.30	5.5%	Non-statutory
Multipurpose Room - Community Rate	Hourly	Taxable	\$ 28.60	\$ 30.25	\$ 1.65	5.8%	Non-statutory
Multipurpose Room - Community Rate	Half Day	Taxable	\$ 62.70	\$ 66.00	\$ 3.30	5.3%	Non-statutory
Multipurpose Room - Community Rate	Full Day	Taxable	\$ 125.40	\$ 132.00	\$ 6.60	5.3%	Non-statutory
Meeting Room - Full Rate	Hourly	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Meeting Room - Full Rate	Half Day	Taxable	\$ 50.60	\$ 52.80	\$ 2.20	4.3%	Non-statutory
Meeting Room - Full Rate	Full Day	Taxable	\$ 100.10	\$ 104.50	\$ 4.40	4.4%	Non-statutory
Meeting Room - Community Rate	Hourly	Taxable	\$ 11.55	\$ 12.10	\$ 0.55	4.8%	Non-statutory
Meeting Room - Community Rate	Half Day	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Meeting Room - Community Rate	Full Day	Taxable	\$ 46.20	\$ 48.40	\$ 2.20	4.8%	Non-statutory
Specialist/Consulting Room - Full Rate	Hourly	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Specialist/Consulting Room - Full Rate	Half Day	Taxable	\$ 50.60	\$ 52.80	\$ 2.20	4.3%	Non-statutory
Specialist/Consulting Room - Full Rate	Full Day	Taxable	\$ 100.10	\$ 104.50	\$ 4.40	4.4%	Non-statutory
Specialist/Consulting Room - Community Rate	Hourly	Taxable	\$ 11.55	\$ 12.10	\$ 0.55	4.8%	Non-statutory
Specialist/Consulting Room - Community Rate	Half Day	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Specialist/Consulting Room - Community Rate	Full Day	Taxable	\$ 46.20	\$ 48.40	\$ 2.20	4.8%	Non-statutory
Gauwirr Room - Full Rate	Hourly	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Gauwirr Room - Full Rate	Half Day	Taxable	\$ 50.60	\$ 52.80	\$ 2.20	4.3%	Non-statutory
Gauwirr Room - Full Rate	Full Day	Taxable	\$ 100.10	\$ 104.50	\$ 4.40	4.4%	Non-statutory
Gauwirr Room - Community Rate	Hourly	Taxable	\$ 11.55	\$ 12.10	\$ 0.55	4.8%	Non-statutory
Gauwirr Room - Community Rate	Half Day	Taxable	\$ 23.10	\$ 24.20	\$ 1.10	4.8%	Non-statutory
Gauwirr Room - Community Rate	Full Day	Taxable	\$ 46.20	\$ 48.40	\$ 2.20	4.8%	Non-statutory
Office Rental Single Desk - Exclusive Use	Weekly	Taxable	\$ 125.40	\$ 132.00	\$ 6.60	5.3%	Non-statutory
	Annually	Taxable	\$ 5,995.00	\$ 6,160.00	\$ 165.00	2.8%	Non-statutory
Office Rental Hot Desk	Daily	Taxable	\$ 68.20	\$ 71.50	\$ 3.30	4.8%	Non-statutory
<b>Wimmera Business Centre</b>							
Meeting Room hire	Half Day	Taxable	\$ 67.00	\$ 70.00	\$ 3.00	4.5%	Non-statutory
	Full Day	Taxable	\$ 114.00	\$ 120.00	\$ 6.00	5.3%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Interview Room hire	Evening	Taxable	\$ 72.50	\$ 75.00	\$ 2.50	3.4%	Non-statutory
	Per Hour	Taxable		\$ 25.00	New		Non-statutory
	Half Day	Taxable		\$ 50.00	New		Non-statutory
	Full Day	Taxable	\$ 114.00	\$ 80.00	\$ (34.00)	-29.8%	Non-statutory
	Evening	Taxable		\$ 55.00	New		Non-statutory
Hot Desk Hire Sole Use	Per Hour	Taxable	\$ 15.00	\$ 18.00	\$ 3.00	20.0%	Non-statutory
	Full Day	Taxable		\$ 100.00	New		Non-statutory
Hot Desk Hire Shared Use	Per Hour	Taxable		\$ 15.00	New		Non-statutory
	Full Day	Taxable		\$ 60.00	New		Non-statutory
	Per Hour	Taxable		\$ 10.00	New		Non-statutory

## 'The Station' - 14-16 Pynsent Street, Horsham

Back Rooms In House	Per Hour	Taxable	\$ 5.70	\$ 5.90	\$ 0.20	3.5%	Non-statutory
	4 Hours	Taxable	\$ 17.10	\$ 17.70	\$ 0.60	3.5%	Non-statutory
	8 Hours	Taxable	\$ 34.20	\$ 35.40	\$ 1.20	3.5%	Non-statutory
	Weekly	Taxable	\$ 114.00	\$ 118.00	\$ 4.00	3.5%	Non-statutory
Front Rooms In House (Inc. Kitchen)	Per Hour	Taxable	\$ 11.40	\$ 11.80	\$ 0.40	3.5%	Non-statutory
	4 Hours	Taxable	\$ 34.20	\$ 35.40	\$ 1.20	3.5%	Non-statutory
	8 Hours	Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.5%	Non-statutory
	Weekly	Taxable	\$ 285.00	\$ 295.00	\$ 10.00	3.5%	Non-statutory
Main Hall	Per Hour	Taxable	\$ 17.10	\$ 17.70	\$ 0.60	3.5%	Non-statutory
	4 Hours	Taxable	\$ 51.30	\$ 53.10	\$ 1.80	3.5%	Non-statutory
	8 Hours	Taxable	\$ 91.20	\$ 94.40	\$ 3.20	3.5%	Non-statutory
	Weekly	Taxable	\$ 456.00	\$ 472.00	\$ 16.00	3.5%	Non-statutory

## Jubilee Hall hire

Meeting Room (1, 2 & 3)	Per Hour	Taxable	\$ 5.20	\$ 5.40	\$ 0.20	3.8%	Non-statutory
	4 Hours	Taxable	\$ 15.50	\$ 16.20	\$ 0.70	4.5%	Non-statutory
	8 Hours	Taxable	\$ 31.00	\$ 32.40	\$ 1.40	4.5%	Non-statutory

## Horsham Aquatic Centre

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Memberships</b>							
Health and Wellness Start-up Fee	Each	Taxable	\$ 100.00	\$ 99.00	\$ (1.00)	-1.0%	Non-statutory
Health and Wellness Start-up Fee - 6 month Commit & Save	Each	Taxable	\$ 26.00	\$ 29.95	\$ 3.95	15.2%	Non-statutory
Health & Wellness	Each	Taxable	\$ 43.00	\$ 45.50	\$ 2.50	5.8%	Non-statutory
Health & Wellness Family - Existing ONLY	Each	Taxable	\$ 35.00	\$ 36.50	\$ 1.50	4.3%	Non-statutory
Health & Wellness Concession	Each	Taxable	\$ 35.00	\$ 36.50	\$ 1.50	4.3%	Non-statutory
Health & Wellness Concession Family - Existing ONLY	Each	Taxable	\$ 27.00	\$ 28.50	\$ 1.50	5.6%	Non-statutory
Health & Wellness Corporate	Each	Taxable	\$ 35.00	\$ 36.50	\$ 1.50	4.3%	Non-statutory
New corporate/concession members (sign up after June 30)	Each	Taxable		\$ 39.95	NEW		Non-statutory
Teen Gym	Each	Taxable	\$ 25.00	N/A	N/A		Non-statutory
Joining Fee	Each	Taxable	\$ 25.00	\$ 26.50	\$ 1.50	6.0%	Non-statutory
Pryme Movers	Each	Taxable	\$ 25.00	\$ 26.50	\$ 1.50	6.0%	Non-statutory
Joining Fee	Each	Taxable	\$ 25.00	\$ 29.95	\$ 4.95	19.8%	Non-statutory
Aquatic Start-up Fee	Each	Taxable	\$ 25.00	\$ 29.95	\$ 4.95	19.8%	Non-statutory
Aquatic Start-up Fee - Child	Each	Taxable	\$ 26.00	\$ 29.95	\$ 3.95	15.2%	Non-statutory
Aquatic	Each	Taxable	\$ 29.00	\$ 30.00	\$ 1.00	3.4%	Non-statutory
Aquatic Family - Existing ONLY	Each	Taxable	\$ 23.00	\$ 25.00	\$ 2.00	8.7%	Non-statutory
Aquatic Concession	Each	Taxable	\$ 23.00	\$ 25.00	\$ 2.00	8.7%	Non-statutory
Aquatic Concession Family - Existing ONLY	Each	Taxable	\$ 17.50	\$ 19.00	\$ 1.50	8.6%	Non-statutory
Aquatic Corporate	Each	Taxable	\$ 23.00	\$ 25.00	\$ 2.00	8.7%	Non-statutory
<b>Rec Swimming</b>							
Adult Swim	Each	Taxable	\$ 6.00	\$ 6.25	\$ 0.25	4.2%	Non-statutory
Child/Concession Swim	Each	Taxable	\$ 5.00	\$ 5.25	\$ 0.25	5.0%	Non-statutory
Family Swim	Each	Taxable	\$ 12.50	\$ 13.50	\$ 1.00	8.0%	Non-statutory
		Taxable					
<b>Swimming Lessons</b>							
Swimming Lesson Membership	Each	Taxable	\$ 38.50	\$ 39.95	\$ 1.45	3.8%	Non-statutory
Swimming Lesson Plus Family - Existing ONLY	Each	Taxable	\$ 31.00	\$ 33.00	\$ 2.00	6.5%	Non-statutory
Private Lesson (30 minutes)	Each	Taxable	\$ 36.00	\$ 38.00	\$ 2.00	5.6%	Non-statutory
Adult/Aqua guard/Pre-Club	Each	Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Schools - Aquatic</b>							
Swimming Lesson (instructor) 30 minutes - per participant	Each	Taxable	\$ 5.00	\$ 5.50	\$ 0.50	10.0%	Non-statutory
Swimming Lesson (instructor) 45 minutes - per participant	Each	Taxable	\$ 6.75	\$ 7.50	\$ 0.75	11.1%	Non-statutory
Swimming Lesson (instructor) 60 minutes - per participant	Each	Taxable	\$ 8.25	\$ 9.00	\$ 0.75	9.1%	Non-statutory
<b>Swimming Carnivals</b>							
Schools - per entrance	Each	Taxable	\$ 2.00	\$ 2.50	\$ 0.50	25.0%	Non-statutory
Carnival Hire	Each	Taxable	\$ 105.00	\$ 125.00	\$ 20.00	19.0%	Non-statutory
Swim Club (within operating hours) - per participant	Each	Taxable	\$ 4.00	\$ 4.50	\$ 0.50	12.5%	Non-statutory
<b>Facility Rental</b>							
Community Studio - 1 hour	Each	Taxable	\$ 45.00	\$ 48.00	\$ 3.00	6.7%	Non-statutory
Crèche - 1 hour	Each	Taxable	\$ 45.00	\$ 48.00	\$ 3.00	6.7%	Non-statutory
Recreation Hall - 1 hour	Each	Taxable	\$ 45.00	\$ 48.00	\$ 3.00	6.7%	Non-statutory
Lane hire - 1 hour	Each	Taxable	\$ 45.00	\$ 48.00	\$ 3.00	6.7%	Non-statutory
Any additional hours (50% reduction)	Each	Taxable	\$ 22.50	\$ 24.00	\$ 1.50	6.7%	Non-statutory
<b>Other</b>							
Shower	Each	Taxable	\$ 3.80	\$ 4.00	\$ 0.20	5.3%	Non-statutory
Locker	Each	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory
<b>Health Club</b>							
Casual Gym	Each	Taxable	\$ 16.80	\$ 17.95	\$ 1.15	6.8%	Non-statutory
Casula Gym concession	Each	Taxable	\$ 13.20	\$ 13.95	\$ 0.75	5.7%	Non-statutory
Health Consultation & Program Induction	Each	Taxable	\$ 92.00	\$ 95.00	\$ 3.00	3.3%	Non-statutory
<b>Group Fitness</b>							
Casual Class	Each	Taxable	\$ 16.80	\$ 17.80	\$ 1.00	6.0%	Non-statutory
Casual Class concession	Each	Taxable	\$ 13.20	\$ 13.80	\$ 0.60	4.5%	Non-statutory
Pryme Movers	Each	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	5.6%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Birthday Parties</b>							
Non-catered - Community Studio	Each	Taxable	\$ 17.00	\$ 18.50	\$ 1.50	8.8%	Non-statutory
Deposit	Each	Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8.3%	Non-statutory
<b>Personal Training</b>							
1/2 hour Session - Individual	Each	Taxable	\$ 44.00	\$ 46.00	\$ 2.00	4.5%	Non-statutory
1/2 hour Session - 2 person (total)	Each	Taxable	\$ 28.00	\$ 30.00	\$ 2.00	7.1%	Non-statutory
1/2 hour Session - 3 person (total)	Each	Taxable	\$ 17.20	\$ 18.00	\$ 0.80	4.7%	Non-statutory
<b>Active Ageing</b>							
Group Fitness/Gym	Each	Taxable	\$ 3.60	\$ 3.80	\$ 0.20	5.6%	Non-statutory
Group Swim	Each	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	2.9%	Non-statutory
<b>Crèche</b>							
Member Booking	Each	Taxable	\$ 6.80	\$ 7.80	\$ 1.00	14.7%	Non-statutory
Non-Member Booking	Each	Taxable	\$ 8.80	\$ 9.80	\$ 1.00	11.4%	Non-statutory
Member Families	Each	Taxable	\$ 12.50	\$ 12.80	\$ 0.30	2.4%	Non-statutory
Non-Member Families	Each	Taxable	\$ 16.50	\$ 16.80	\$ 0.30	1.8%	Non-statutory
<b>Building and Asset Management</b>							
Council System Key - Key issue	Per Key	Taxable	\$ 52.50	\$ 55.00	\$ 2.50	4.8%	Non-statutory
Council Lock System – Change of Locks.	Per Change	Taxable	At Cost	At Cost	\$ -	0.0%	Non-statutory
Building and Asset Management Administration Fee	Per Charge	Taxable	\$ 95.00	\$ 100.00	\$ 5.00	5.3%	Non-statutory
Security Alarm Response (False Alarm / Accidental Activation)	Per Incident	Taxable	\$ 95.00	\$ 100.00	\$ 5.00	5.3%	Non-statutory
Fire Alarm Response (False Alarm / Accidental Activation)	Per Incident	Taxable	At Cost	At Cost	\$ -	0.0%	Non-statutory
Photocopying A4 Black & White	Per Page	Taxable	\$ 0.85	\$ 0.25	\$ (0.60)	-70.6%	Non-statutory
Photocopying A4 Colour	Per Page	Taxable	\$ 0.90	\$ 1.00	\$ 0.10	11.1%	Non-statutory
Photocopying A3 Black & White	Per Page	Taxable	\$ 0.95	\$ 1.00	\$ 0.05	5.3%	Non-statutory
Photocopying A3 Colour	Per Page	Taxable	\$ 1.00	\$ 2.50	\$ 1.50	150.0%	Non-statutory



## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Photocopying A2 Black & White	Per Page	Taxable	\$ 11.00	\$ 12.00	\$ 1.00	9.1%	Non-statutory
Photocopying A2 Colour	Per Page	Taxable	\$ 12.00	\$ 13.50	\$ 1.50	12.5%	Non-statutory
Photocopying A1 Black & White	Per Page	Taxable	\$ 18.00	\$ 19.00	\$ 1.00	5.6%	Non-statutory
Photocopying A1 Colour	Per Page	Taxable	\$ 19.00	\$ 21.00	\$ 2.00	10.5%	Non-statutory
Photocopying A0 Black & White	Per Page	Taxable	\$ 27.50	\$ 30.00	\$ 2.50	9.1%	Non-statutory
Photocopying A0 Colour	Per Page	Taxable	\$ 30.00	\$ 33.00	\$ 3.00	10.0%	Non-statutory

## Dog and Cat Control

Dog	Per Dog	Taxable	\$ 156.00	\$ 162.00	\$ 6.00	3.8%	Statutory
Dog - Desexed/Microchipped	Per Dog	Taxable	\$ 52.00	\$ 54.00	\$ 2.00	3.8%	Statutory
Dog - Working	Per Dog	Taxable	\$ 52.00	\$ 54.00	\$ 2.00	3.8%	Statutory
Dog - Pensioner Concession	Per Dog	Taxable	\$ 78.00	\$ 81.00	\$ 3.00	3.8%	Statutory
Dog - Pensioner Concession - Desexed/Microchipped	Per Dog	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.8%	Statutory
Dog - Pensioner Concession - Working	Per Dog	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.8%	Statutory
Cat	Per Dog	Taxable	\$ 156.00	\$ 162.00	\$ 6.00	3.8%	Statutory
Cat - Desexed/Microchipped	Per Dog	Taxable	\$ 52.00	\$ 54.00	\$ 2.00	3.8%	Statutory
Cat - Pensioner Concession	Per Dog	Taxable	\$ 78.00	\$ 81.00	\$ 3.00	3.8%	Statutory
Cat - Pensioner Concession - Desexed/Microchipped	Per Dog	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.8%	Statutory
Dog – Dangerous.	Per Dog	Taxable	\$ 260.00	\$ 270.00	\$ 10.00	3.8%	Statutory
Dog – Restricted Breed.	Per Dog	Taxable	\$ 260.00	\$ 270.00	\$ 10.00	3.8%	Statutory
Replacement registration tag for dogs and cats. First Replacement Only.	Per Tag	Taxable	No Charge	No Charge		0.0%	Non-statutory
Replacement registration tag for dogs and cats. Subsequent Replacements	Per Tag	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Registration tag for dogs and cats not required to be registered in the Municipality	Per Animal	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory
Pound - First release fee - During Normal Working Hours (1 free release every two years, but does not apply if Dog involved in attack)	Per Release	Taxable	No Charge	No Charge		0.0%	Non-statutory
Pound - First release fee - (Outside normal working hours)	Per Release	Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4.2%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Pound - Second release fee	Per Release	Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4.2%	Non-statutory
Pound - Third and subsequent release fee	Per Release	Taxable	\$ 250.00	\$ 260.00	\$ 10.00	4.0%	Non-statutory
Additional release fee if dog involved in attack	Per Release	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	2.9%	Non-statutory
Daily feeding and cleaning charges - First 24 hours on weekdays (excl. Public Holidays)	Per Day	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Daily feeding and cleaning charges - Per weekday after first 24 hours	Per Day	Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3.2%	Non-statutory
Daily feeding and cleaning charges - Per weekend/public holiday	Per Day	Taxable	\$ 62.00	\$ 64.00	\$ 2.00	3.2%	Non-statutory
Additional charge if animal is required to be kept in quarantine at Pound.	Per Day	Taxable	\$ 33.00	\$ 34.00	\$ 1.00	3.0%	Non-statutory
Additional charge if animal is required to be kept in quarantine with Vet	Per visit	Taxable	Cost + 30%	Cost + 30%		0.0%	Non-statutory
Surrendered Animal - If animal surrendered to Pound.	Per Animal	Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.5%	Non-statutory
Surrendered Animal - If animal found at large and subsequently surrendered.	Per Animal	Taxable	\$ 103.00	\$ 106.00	\$ 3.00	2.9%	Non-statutory
Veterinary costs for Impounded Animal. Plus 30% administration and transport fee.	Per Animal	Taxable	At Cost	At Cost		0.0%	Non-statutory
Transport Costs to deliver and retrieve animal from Veterinarian.	Per Animal	Taxable	\$ 38.50	\$ 40.00	\$ 1.50	3.9%	Non-statutory
Hire Charge – Cat Trap (Each). First two weeks.	Per Animal	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
Hire Charge – Cat Trap (Each). After first two weeks.	Per Animal	Taxable	\$ 17.00	\$ 17.50	\$ 0.50	2.9%	Non-statutory
Transport Charge - Cat Trap	Per Trap	Taxable	\$ 50.00	\$ 52.50	\$ 2.50	5.0%	Non-statutory
Cat Trap - lost/stolen/damaged/not returned		Taxable	\$ 180.00	\$ 185.00	\$ 5.00	2.8%	Non-statutory
Hire Charge – Dog Barking Control Device (Each). First two weeks.	Per Device	Taxable	No Charge	No Charge		0.0%	Non-statutory
Hire Charge – Dog Barking Control Device (Each). After first two weeks.	Per Device	Taxable	\$ 28.50	\$ 30.00	\$ 1.50	5.3%	Non-statutory
Transport Charge – Dog Barking Control Device.	Per Device	Taxable	\$ 52.00	\$ 54.00	\$ 2.00	3.8%	Non-statutory
Dog Barking Control Device - lost/stolen/damaged/not returned	Per Device	Taxable	\$ 170.00	\$ 175.00	\$ 5.00	2.9%	Non-statutory
Registration/Renewal of a Domestic Animal Business.	Per Business	Taxable	\$ 310.00	\$ 320.00	\$ 10.00	3.2%	Non-statutory
<b>Offences: Domestic Animals Management Act</b>							
10(1) Failure to apply to register a dog or cat over 3 months S10(1)	Pen. Unit = 2	Non-Taxable	\$ 370.00	TBC			Statutory
20(1) Registered dog or cat not wearing council identification marker S20(1)	Pen. Unit = 0.5	Non-Taxable	\$ 92.00	TBC			Statutory
22 Person other than owner removing, altering or defacing identification marker S22	Pen. Unit = 0.5	Non-Taxable	\$ 92.00	TBC			Statutory
23(4) Dog or cat on private property after notice of objection served S23(4)	Pen. Unit = 0.5	Non-Taxable	\$ 92.00	TBC			Statutory
24(1) Dog at large during daylight hours S24(1)	Pen. Unit = 1.5	Non-Taxable	\$ 277.00	TBC			Statutory
24(2) Dog at large at night S24(2)	Pen. Unit = 2	Non-Taxable	\$ 370.00	TBC			Statutory
25(1) Cat at large 25(1)	Pen. Unit = 0.5	Non-Taxable	\$ 92.00	TBC			Statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
26(1) Contravening Council Order relating to presence of dogs or cats in public places	S26 Pen. Unit = 1	Non-Taxable	\$ 185.00	TBC			Statutory
27(1) Greyhound outside premises of owner not adequately muzzled and on leash	Pen. Unit = 1.5	Non-Taxable	\$ 277.00	TBC			Statutory
32(1) Dog or cat being a nuisance	Pen. Unit = 0.5	Non-Taxable	\$ 92.00	TBC			Statutory
32(4) Not complying with court order to abate nuisance created by dog or cat	Pen. Unit = 1.5	Non-Taxable	\$ 277.00	TBC			Statutory
<b>Offences: Community Local Law</b>							
2.14 Failing to immediately remove and appropriately dispose of any animal excrement	Pen. Unit = 2	Non-Taxable	\$ 370.00	TBC			Statutory
2.15 Failing to carry a device suitable for picking up and cleaning of any animal excrement	Pen. Unit = 2	Non-Taxable	\$ 370.00	TBC			Statutory
2.16 Failing to have dog on leash on any road or municipal place	Pen. Unit = 2	Non-Taxable	\$ 370.00	TBC			Statutory

## Parking Control

Parking Meter	Per Hour	Taxable	\$ 1.50	\$ 1.50	\$ -	0.0%	Non-statutory
Allocated on Street Car Parking Fee (per Bay)	Per Month	Taxable	\$ 100.00	N/A	N/A		Non-statutory
Low cost all-day parking	Per Day	Taxable	\$ 5.00	N/A	N/A		Non-statutory
Closing Off a Parking Bay/Not Available.	Per Day	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Hire charge – Traffic Cones (Bond may be required).	Per Cone	Taxable	\$ 7.00	\$ 7.00	\$ -	0.0%	Non-statutory
Hire charge – Traffic Cones. Non-Profit (Bond may be required)	Per Cone	Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory

## Health Fees

Class 1 - Premises - Base fee	Annual	Non-Taxable	\$ 430.00	\$ 440.00	\$ 10.00	2.3%	Non-statutory
Class 2 - Premises - Base fee	Annual	Non-Taxable	\$ 430.00	\$ 440.00	\$ 10.00	2.3%	Non-statutory
Maximum Fee Class 1 and 2	Annual	Non-Taxable	\$ 4,050.00	\$ 4,150.00	\$ 100.00	2.5%	Non-statutory
Full time equivalent employees - greater than 5	Per Employee	Non-Taxable	\$ 38.00	\$ 39.00	\$ 1.00	2.6%	Non-statutory
Class 2 Accommodation Meals (B&B)	Annual	Non-Taxable	\$ 150.00	N/A	N/A	N/A	Non-statutory
Class 2 - School Canteens	Annual	Non-Taxable	\$ 43.00	\$ 44.00	\$ 1.00	2.3%	Non-statutory
Class 2 - Food Vehicle	Annual	Non-Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.0%	Non-statutory
Class 2 - Community Group	Annual	Non-Taxable	\$ 115.00	\$ 120.00	\$ 5.00	4.3%	Non-statutory
Class 2 - Home Based Premises	Annual	Non-Taxable		\$ 130.00	New		Non-statutory
Class 2 - Temporary Event	Per Event	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9.1%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Class 3A - Premises	Annual	Non-Taxable		\$ 240.00		New	Non-statutory
Class 3A - Accommodation Premises	Annual	Non-Taxable		\$ 155.00		New	Non-statutory
Class 3A - Home Based Premises	Annual	Non-Taxable		\$ 120.00		New	Non-statutory
Class 3A - Community Group	Annual	Non-Taxable		\$ 115.00		New	Non-statutory
Class 3A - Temporary Event	Annual	Non-Taxable		\$ 55.00		New	Non-statutory
Class 3 - Premises	Annual	Non-Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.3%	Non-statutory
Class 3 - Accommodation Premises	Annual	Non-Taxable	\$ 126.00	\$ 130.00	\$ 4.00	3.2%	Non-statutory
Class 3 - Community Group	Annual	Non-Taxable	\$ 110.00	\$ 110.00	\$ -	0.0%	Non-statutory
Class 3 - Home Based Premises	Annual	Non-Taxable		\$ 110.00		New	Non-statutory
Class 3 - Food Vehicle	Annual	Non-Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.3%	Non-statutory
Class 3 - Temporary Event	Per Event	Non-Taxable	\$ 45.00	\$ 50.00	\$ 5.00	11.1%	Non-statutory
<b>Health Premises</b>							
Registered premises	Annual	Non-Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.0%	Non-statutory
Registered premises - Renewal	Per Renewal	Non-Taxable	\$ 110.00	\$ 115.00	\$ 5.00	4.5%	Non-statutory
Registered premises - Transfer	Per Transfer	Non-Taxable	\$ 140.00	\$ 145.00	\$ 5.00	3.6%	Non-statutory
Accommodation	Annual	Non-Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.0%	Non-statutory
Late Fee - After December 31, 10% of the fee will be added							
<b>Septic Tank Fees</b>							
Permit to Install or Install a OWMS	Fee Unit = 48.88	Non-Taxable	\$ 747.40	TBC			Statutory
Permit to Alter a OWMS	Fee Unit = 20	Non-Taxable	\$ 305.80	TBC			Statutory
Minor Alteration	Fee Unit = 37.25	Non-Taxable	\$ 569.60	No Charge			Statutory
Transfer a Permit	Fee Unit = 9.93	Non-Taxable	\$ 151.80	TBC			Statutory
Amend a Permit	Fee Unit = 10.38	Non-Taxable	\$ 158.70	TBC			Statutory
Renew a Permit	Fee Unit = 8.31	Non-Taxable	\$ 127.10	TBC			Statutory
Exemption from a Permit/Assessment Only	Fee Unit = 14.67	Non-Taxable	\$ 224.30	TBC			Statutory
Inspection by Request	Per Hour	Taxable	\$ 157.30	\$ 160.60	\$ 3.30	2.1%	Non-statutory
<b>Swimming Pool</b>							
Category 1 Swimming pool	Per Pool	Non-Taxable	\$ 320.00	TBC			Statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Category 1 Swimming Pool - Caravan Park	Per Pool	Non-Taxable		\$ 230.00		NEW	Statutory

## Waste Management Fees

### Replacement Waste Bins

120 Litre	Per Bin	Taxable	\$ 75.00	\$ 80.00	\$ 5.00	6.7%	Non-statutory
240 Litre	Per Bin	Taxable	\$ 85.00	\$ 90.00	\$ 5.00	5.9%	Non-statutory

### General Waste

Car boot/240 Litre Bin	Per Load	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	2.9%	Non-statutory
6 x 4 Trailer, Utility (1m3)	Per Load	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4.0%	Non-statutory
6 x 4 Trailer with sides (1.5m3)	Per Load	Taxable	\$ 37.50	\$ 39.00	\$ 1.50	4.0%	Non-statutory
Tandem Trailer	Per Load	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.0%	Non-statutory
Light Truck	Per Load	Taxable	\$ 75.00	\$ 78.00	\$ 3.00	4.0%	Non-statutory
Dead Animals	Per Carcass	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4.0%	Non-statutory

### Green Waste - Clean

Up to 2 Cubic Metres	Per Load	Taxable	\$ 10.00	\$ 20.00	\$ 10.00	100.0%	Non-statutory
Trucks/Large Loads/Tandem Trailer	Per Load	Taxable	\$ 24.00	\$ 48.00	\$ 24.00	100.0%	Non-statutory
6 X 4 Trailer	Per Load	Taxable	\$ 8.00	\$ 16.00	\$ 8.00	100.0%	Non-statutory

### Recyclables

Sorted Paper/Cardboard/Polystyrene	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Sorted Bottles/Glass/Cans	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Sorted Steel/White Ware/Fencing/Tanks	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Car Batteries	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Empty Gas Cylinders	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Mattresses - Single	Per Mattress	Taxable	\$ 20.00	\$ 30.00	\$ 10.00	50.0%	Non-statutory
Mattresses - Double or Larger	Per Mattress	Taxable	\$ 40.00	\$ 40.00	\$ -	0.0%	Non-statutory
Light Tyres	Per Tyre	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Heavy Tyres	Per Tyre	Taxable	\$ 45.00	\$ 45.00	\$ -	0.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Heavy Tyres (Truck)	Per Tyre	Taxable	\$ 82.00	\$ 82.00	\$ -	0.0%	Non-statutory
Heavy Tyres (Farm Vehicles)	Per Tyre	Taxable	\$ 200.00	\$ 200.00	\$ -	0.0%	Non-statutory
Waste Oil (non-commercial only)	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
TVs, Monitors	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
Chemical Drums - Triple Rinsed	Per Load	Taxable	No Charge	No Charge	\$ -		Non-statutory
<b>Commercial Waste</b>							
Builders Waste/Concrete/Spoil	Per m3	Taxable	\$ 230.00	\$ 230.00	\$ -	0.0%	Non-statutory
Builders Waste/Concrete/Spoil Cartage Fee	Per m3	Taxable	\$ 14.00	\$ 14.00	\$ -	0.0%	Non-statutory
<b>If loads are in Excess of 3m3, they should be transported to Dooen Landfill (By Arrangement)</b>							
<b>Asbestos Waste Not Accepted</b>							
<b>Sale of Chipped Green waste (if available)</b>							
Trailer 6 X 4	Per Load	Taxable	\$ 10.00	\$ 10.00	\$ -	0.0%	Non-statutory
Tandem Trailer	Per Load	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory
Truckload	Per Load	Taxable	\$ 25.00	\$ 25.00	\$ -	0.0%	Non-statutory
Loading Charge (To max. \$5.00)	Per m3	Taxable	\$ 2.00	\$ 2.00	\$ -	0.0%	Non-statutory

### Waste Management Fees - Dooen Landfill

#### Waste only Accepted by Arrangement

#### Green Waste and Recyclables not Accepted - use Transfer Station

All Loads (Minimum 3 tonne)	Per 3 tonnes	\$ 673.50	\$ 697.00	\$ 23.50	3.5%	Non-statutory
Excess above 3 tonnes	Per Tonne	\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory
Hard Waste - Builders Rubble etc.	Per Tonne	\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory
Power Pole Surcharge in Addition to Hard Waste Charge	Per Tonne	\$ 200.00	\$ 207.00	\$ 7.00	3.5%	Non-statutory
Grain Tarp Surcharge in Addition to Hard Waste Charge	Per Tonne	\$ 650.00	\$ 672.00	\$ 22.00	3.4%	Non-statutory
Approved Commercial Waste Operators	Per Tonne	\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory



## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Sheepskins	Per Tonne		\$ 224.50	\$ 224.50	\$ -	0.0%	Non-statutory
Animal Carcass (Larger than Sheep)	Per Carcass		\$ 224.50	\$ 224.50	\$ -	0.0%	Non-statutory
Clean Concrete (Suitable for crushing)	Per Tonne		\$ 5.00	\$ 5.00	\$ -	0.0%	Non-statutory
Asbestos (With EPA Approval)	Per Tonne		\$ 330.00	\$ 350.00	\$ 20.00	6.1%	Non-statutory
Low Level Contaminated Soil (Cat. C & Cat. D)	Per Tonne		\$ 330.00	\$ 350.00	\$ 20.00	6.1%	Non-statutory
Reportable Priority Waste & Priority Waste	Per Tonne			\$ 350.00	NEW		Non-statutory
Grain Waste (GMO Waste requires DJPR Approval)	Per Tonne		\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory
Sale of Crushed Concrete (subject to availability)	Per Tonne		\$ 15.00	\$ 16.00	\$ 1.00	6.7%	Non-statutory
<b>Putrescible Waste</b>							
Municipal - other Councils within waste group area	Per Tonne		\$ 167.00	\$ 172.00	\$ 5.00	3.0%	Non-statutory
Municipal - other Councils outside waste group area	Per Tonne		\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory
HRCC	Per Tonne		\$ 151.80	\$ 157.00	\$ 5.20	3.4%	Non-statutory
Fill - Suitable for Landfill Cover	Per Tonne		\$ 224.50	\$ 232.00	\$ 7.50	3.3%	Non-statutory
Fill - Suitable for Capping	Per Tonne		\$ 46.00	\$ 46.00	\$ -	0.0%	Non-statutory
<b>Aerodrome</b>							
Western Ag Supplies (formally Western Aerial Pty Ltd)	Annual	Taxable	\$ 525.00	\$ 540.00	\$ 15.00	2.9%	Non-statutory
Horsham Flying Club	Annual	Taxable	\$ 1,050.00	\$ 1,080.00	\$ 30.00	2.9%	Non-statutory
Horsham Aviation Services	Annual	Taxable	\$ 1,650.00	\$ 1,690.00	\$ 40.00	2.4%	Non-statutory
Horsham Aero Club	Annual	Taxable	\$ 1,050.00	\$ 1,080.00	\$ 30.00	2.9%	Non-statutory
Regular non-hangar site user fee	Annual	Taxable	\$ 245.00	\$ 252.50	\$ 7.50	3.1%	Non-statutory
Occasional Landing Fee	Per Landing	Taxable	\$ 15.00	\$ 15.00	\$ -	0.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Park and Gardens</b>							
Weddings at Gardens - Hire Charge	Per Event	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.0%	Non-statutory
Booking Fee for Wedding Photographs	Per Event	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.0%	Non-statutory
Emergency Bore Water Charge - Water in excess of 20,000KL per year	Per KL	Taxable	\$ 1.00	\$ 1.00	\$ -	0.0%	Non-statutory
<b>Roads and Drainage</b>							
Road opening Permit Fee	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Opening Gravelled Surface	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Opening Bitumen or Concrete Footpath	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Opening Removal of Kerb & Channel	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Opening Sealed Roadways	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Opening Tap into Stormwater drain	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Boring Under Road (No disturbance to pavement)	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Construction of Kerb Crossing permit	Each Permit	Taxable	\$ 82.00	\$ 84.00	\$ 2.00	2.4%	Non-statutory
Subdivider/ Developer Contribution - For upgrading existing roads servicing development	Per Project	Taxable	Calculated Fee	Calculated Fee			Non-statutory
Drainage Headwork's Urban areas	Per Hectare	Non-Taxable	\$ 20,600	\$ 21,000	\$ 400.00	1.9%	Non-statutory
Drainage Headwork's Rural Residential areas - pro-rata	Per Hectare	Non-Taxable	\$ 20,600	\$ 21,000	\$ 400.00	1.9%	Non-statutory
Design Checking Fee - 0.75% of approved actuals							
Design/Supervision/Administration - 7.5% of approved actuals							
Supervision only - 2.5% of approved actuals							
<b>Local Laws</b>							
29d Clean Up of illegally dumped, items not disposed of properly, Hazard and unightly clean up costs - Fee plus all contractor and Council costs associated with clean up and removal.	Each Permit	Taxable	\$ 310.00	\$ 320.00	\$ 10.00	3.2%	Non-statutory
36.a Permit to make any change to the land	Each Permit	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.3%	Non-statutory
36.b Permit for removal of anything from the land	Each Permit	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.3%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
36.c Permit for erection of scaffolding, hoarding or overhead protective awnings and other structures or affixing of advertising or erection of signs or other things (including pipes, wires, cables, pavers, fixture, fitting and other objects) in, on, across, under or over the land	Each Permit	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.3%	Non-statutory
36.d Permit for any change, interference with or removal of a structure or ornament (including pipes, wires, cables, pavers, fixture, fitting and other objects) associated with the land	Each Permit	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.3%	Non-statutory
36.e Permit for planting of a tree or other vegetation on the land, interference with vegetation on the land or removal of vegetation from the land	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
36.f Permit for occupation of the land including without limitation by fencing, use of a mobile crane, travel tower, concrete line pump, scissor lift, or the swinging or hoisting of things across any part of the land by means of a lift hoist or tackle	Each Permit	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.3%	Non-statutory
36.g Permit for the deposit or leaving of materials, supplies, waste and things on the land including without limitation skip bins, machinery plant or equipment and tools, paving, gravel, aggregate or other surface treatments	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
37 Permit to collect wood from a road, road related area or Council land	Each Permit	Non-Taxable	\$ 31.00	\$ 32.50	\$ 1.50	4.8%	Non-statutory
38.b Permit to construct, install, remove or alter a vehicle crossover, including any temporary crossover	Each Permit	Non-Taxable	\$ 80.00	\$ 82.00	\$ 2.00	2.5%	Non-statutory
39 Permit to Leave a Trailer or Caravan for more than Seven Days - A person must not on road, road related area or Council land cause, allow or suffer— a. to remain a motor vehicle, caravan (or similar), trailer, boat, damaged or dilapidated motor vehicle— i. for more than seven (7) days;	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory
39.a.ii Permit to Place or Display a Vehicle or Goods for Sale	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
39.b Permit for any repair, service, dismantling, painting, panel beating, washing, cleaning or other work of similar nature on a motor vehicle, caravan (or similar) or trailer except for running repairs in the case of breakdown	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory
41.b Permit to Camp in a Public Place - Except in an area prescribed as an area for the purpose a person must not on road, road related area or Council land cause, allow or suffer camping, where camp has the same meaning as in the Road Management (General) Regulations 2016;	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
43 Permit for a prescribed vehicle or machine or class of vehicle or machine to be used on a road	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
48.a Permit to place or affix any advertising, banner, billposting, real estate sign, mobile billboard or prescribed sign	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
48.b Permit to distribute any unsolicited document to persons;	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
48.c Permit to display any goods or samples	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
48.d Permit to erect or place a vehicle, caravan, trailer, table, chairs, stall, barrow, booth, tent, kiosk or barrow for the purpose of selling or hiring any goods or services;	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
48.e Licensed Premises - Permit to place any outdoor eating furniture or associated facilities for food and drink premises - per chair	Each Permit	Non-Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.5%	Non-statutory
48.e Unlicensed Premises -Permit to place any outdoor eating furniture or associated facilities for food and drink premises - per chair	Each Permit	Non-Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3.2%	Non-statutory
48.f Permit to Sell or offer for sale or hire any goods or services carried about or placed on the person or any other moveable thing - includes ice cream trucks and coffee carts, etc.	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
48.g Non Profit - Permit to sell or offer for sale any raffle ticket or ask for or receive or do anything to indicate a desire for a donation of money or any other thing	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
48.g Business/Other - Permit to sell or offer for sale any raffle ticket or ask for or receive or do anything to indicate a desire for a donation of money or any other thing	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory
48.h Permit to Busk	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
48.i Permit to Conduct or hold a concert, festival, show, public gathering, rally, street party, circus, carnival, performance or other similar activity;	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
48.i Permit to Hold a Rally, Procession, or Demonstration	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
48.j Permit to hold any public exhibitions, displays or events (including without limitation weddings);	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
48.k Permit to provide organised athletics, sport, health or fitness services;	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
48.l Permit to record images by film, video, digital or other technology to broadcast publish or publicly exhibit for commercial purpose;	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
48.m Permit to undertake any other activity prescribed for the purposes of this clause	Each Permit	Non-Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3.0%	Non-statutory
49 Permit to Conduct Fireworks	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory
53.a.i Permit to Play Amplified Music or Sound on a Road or in a Public Place	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
54a Permit to Burn	Each Permit	Non-Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.8%	Non-statutory
57.b Permit for land in the urban area, cause, allow or suffer a freight container to be kept, stored, repaired or otherwise used or remain unless permitted under an Act	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
64.a.b Permit to Ride or Lead a Horse in a Built Up Area or in a Municipal Place	Each Permit	Non-Taxable	\$ -	\$ -	\$ -	0.0%	Non-statutory
66.b.c.d Permit to Keep More than the Permitted Number of Animals	Each Permit	Non-Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory
67.68.69.70 Permit to Drove	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory
71 Permit to Graze	Each Permit	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	3.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Permit Administration Fee	Each Permit	Taxable	\$ 11.00	\$ 11.00	\$ -	0.0%	Non-statutory
<b>Abandoned Items</b>							
40a Recreational Vehicle Impound Release Fee - 1st Offence	Per Offence	Non-Taxable	\$ 62.00	\$ 64.00	\$ 2.00	3.2%	Non-statutory
40a Recreational Vehicle Impound Release Fee - 2nd Offence	Per Offence	Non-Taxable	\$ 140.00	\$ 145.00	\$ 5.00	3.6%	Non-statutory
40a Recreational Vehicle Impound Release Fee - 3rd and Subsequent	Per Offence	Non-Taxable	\$ 270.00	\$ 280.00	\$ 10.00	3.7%	Non-statutory
Abandoned Vehicle Release Fee	Per Vehicle	Non-Taxable	\$ 270.00	\$ 280.00	\$ 10.00	3.7%	Non-statutory
44 Shopping Trolley Impound Release Fee	Per Trolley	Non-Taxable	\$ 135.00	\$ 140.00	\$ 5.00	3.7%	Non-statutory
Impound Release Fee - Other item	Per Item	Non-Taxable	\$ 140.00	\$ 145.00	\$ 5.00	3.6%	Non-statutory
Impounded Vehicle or item towing and removal costs	Per item	Taxable	At Cost	At Cost	\$ -		Non-statutory
<b>Mobile Food Traders</b>							
48.f Annual permit	Annual	Non-Taxable	\$ -	\$ 1,000.00	New		Non-statutory
48.f 6 month permit	6 Monthly	Non-Taxable	\$ -	\$ 600.00	New		Non-statutory
48.f Peak weekend (holiday & long weekend periods) permit	Each Permit	Non-Taxable	\$ -	\$ 200.00	New		Non-statutory
48.f Off-peak weekend permit	Each Permit	Non-Taxable	\$ -	\$ 150.00	New		Non-statutory
48.f Weekday permit	Each Permit	Non-Taxable	\$ -	\$ 100.00	New		Non-statutory
Failure to adhere to Fire Prevention Notice. Fee plus contractor and Council costs	Per Offence	Non-Taxable	\$ 310.00	\$ 320.00	\$ 10.00	3.2%	Non-statutory
Vic Roads Search Fee - if required to identify vehicle owner	Per Search	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.8%	Non-statutory
ASIC Search Fee - if required to identify address or other details	Per Search	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.8%	Non-statutory
Regulatory Services Administration Fee. Plus Council costs	Per Fee	Taxable	\$ 93.00	\$ 96.00	\$ 3.00	3.2%	Non-statutory

## Planning

### Planning Scheme Amendments

Stage 1:	Fee Unit = 206	\$ 3,149.70	TBC	Statutory
a) considering a request to amend a planning scheme; and				
b) taking action required by Division 1 of Part 3 of the Act; and				
c) considering any submissions which do not seek a change to the amendment; and				

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
d) if applicable, abandoning the amendment							
<b>Stage 2 For:</b>							
a) considering:							
i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Unit = 1021		\$ 15,611.00	TBC			Statutory
ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Unit = 2040		\$ 31,191.00	TBC			Statutory
iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	Fee Unit = 2727		\$ 41,695.80	TBC			Statutory
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							
e) after considering submissions and the panel's report, abandoning the amendment.							
<b>Stage 3 For:</b>	Fee Unit = 32.5		\$ 496.90	TBC			Statutory
a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and							
b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and							
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.							
<b>Stage 4 For:</b>	Fee Unit = 32.5		\$ 496.60	TBC			Statutory
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and							
b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.							
<i>Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.</i>							
Assess the amendment request as per Council Policy - Privately Initiated Planning Scheme Amendment	Per Amendment	Taxable	Calculated Fee	Calculated Fee			0.0% Non-statutory



## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Planning Officer Time	Per Hour	Taxable	\$ 192.50	\$ 192.50	\$ -	0.0%	Non-statutory
<b>Planning Fees</b>							
Class 1 Use only:	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
Class 2-6: Single Dwellings: 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:							
Up to \$10,000	Fee Unit = 13.5	Non-Taxable	\$ 206.40	TBC			Statutory
>\$10,000 to \$100,000	Fee Unit = 42.5	Non-Taxable	\$ 649.80	TBC			Statutory
>\$100,000-\$500,000	Fee Unit = 87	Non-Taxable	\$ 1,330.20	TBC			Statutory
\$500,000-\$1,000,000	Fee Unit = 94	Non-Taxable	\$ 1,437.30	TBC			Statutory
\$1,000,000-\$2,000,000	Fee Unit = 101	Non-Taxable	\$ 1,544.30	TBC			Statutory
(Other than VicSmart, subdivisions or consolidated land)							Statutory
Class 7 VicSmart application Up to \$10,000	Fee Unit = 13.5	Non-Taxable	\$ 206.40	TBC			Statutory
Class 8 VicSmart application >\$10,000	Fee Unit = 29	Non-Taxable	\$ 443.40	TBC			Statutory
Class 9 VicSmart application to subdivide or consolidate land	Fee Unit = 13.5	Non-Taxable	\$ 206.40	TBC			Statutory
Class 10 VicSmart application (other than a class 7, class 8 or class9 permit)	Fee Unit = 13.5	Non-Taxable	\$ 206.40	TBC			Statutory
To Develop land (other than single dwelling per lot) where the estimated cost is:							
Class 11 <\$100,000	Fee Unit = 77.5	Non-Taxable	\$ 1,185.00	TBC			Statutory
Class 12 >\$100,000 - \$1,000,000	Fee Unit = 104.5	Non-Taxable	\$ 1,597.80	TBC			Statutory
Class 13 >\$1,000,000 - \$5,000,000	Fee Unit = 230.5	Non-Taxable	\$ 3,524.30	TBC			Statutory
Class 14 >\$5,000,000 - \$15,000,000	Fee Unit = 587.5	Non-Taxable	\$ 8,982.90	TBC			Statutory
Class 15 >\$15,000,000 - \$50,000,000	Fee Unit = 1732.5	Non-Taxable	\$ 26,489.90	TBC			Statutory
Class 16 >\$50,000,000	Fee Unit = 3894	Non-Taxable	\$ 59,539.30	TBC			Statutory
Class 17 To subdivide an existing building (other than a class 9 permit)	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Class 18 To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
Class 19 To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
Class 20 Subdivide land (other than a class 9, class 16, class 17 or class 18 permit) (per 100 lots created)	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
Class 21 To:	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or							Statutory
b) create or remove a right of way; or							
c) create, vary or remove an easement other than a right of way; or							
d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.							
Class 22A permit not otherwise provided for in the regulation	Fee Unit = 89	Non-Taxable	\$ 1,360.80	TBC			Statutory
<i>Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.</i>							
13 For a combined application to amend permit: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made		Non-Taxable	Calculated Fee	Calculated Fee			Statutory
14 For a combined permit and planning scheme amendment: Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made		Non-Taxable	Calculated Fee	Calculated Fee			Statutory
15 For a certificate of compliance	Fee Unit = 22	Non-Taxable	\$ 336.40	TBC			Statutory
16 For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Fee Unit = 44.5	Non-Taxable	\$ 680.40	TBC			Statutory
18 Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Fee Unit = 22	Non-Taxable	\$ 336.40	TBC			Statutory
Extension of time to Planning Permit (First)	Per Application	Non-Taxable	\$ 180.00	\$ 190.00	\$ 10.00	5.6%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Extension of time to Planning Permit (Second)	Per Application	Non-Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.3%	Non-statutory
Extension of time to Planning Permit (Third and subsequent)	Per Application	Non-Taxable	\$ 450.00	\$ 460.00	\$ 10.00	2.2%	Non-statutory
Secondary Consent for Planning Permits – Minor	Per Application	Non-Taxable	\$ 150.00	\$ 160.00	\$ 10.00	6.7%	Non-statutory
– Major	Per Application	Non-Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.3%	Non-statutory
Amendment to Planning Permit not otherwise listed	Per Amendment	Non-Taxable	\$ 200.00	\$ 210.00	\$ 10.00	5.0%	Non-statutory
Planning Permit History	Per Permit	Taxable	\$ 140.00	N/A	N/A		Non-statutory
Advertising Fee and planning permit History	Per Advert	Taxable	\$ 150.00	\$ 160.00	\$ 10.00	6.7%	Non-statutory
Copy of Title and Title Plan	Per Title	Taxable	\$ 70.00	\$ 75.00	\$ 5.00	7.1%	Non-statutory
Copy of Covenant/Section 173	Per Covenant	Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10.0%	Non-statutory
Request for Council consent (i.e. Liquor Licence) where no P/P required	Per Request	Taxable	\$ 100.00	\$ 110.00	\$ 10.00	10.0%	Non-statutory
Application for Council signing and scaling Section 173 Agreement	Per Application	Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.3%	Non-statutory
Inspection Fee	Per Inspection	Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.2%	Non-statutory
Request for Planning Information in writing	Per Request	Taxable	\$ 75.00	\$ 80.00	\$ 5.00	6.7%	Non-statutory
<b>Subdivision Fees</b>							
6 For certification of a plan of subdivision	Fee Unit = 11.8	Non-Taxable	\$ 180.40	TBC			Statutory
7 Alteration of plan under section 10(2) of the Act	Fee Unit = 7.5	Non-Taxable	\$ 114.70	TBC			Statutory
8 Amendment of certified plan under section 11(1) of the Act	Fee Unit = 9.5	Non-Taxable	\$ 145.30	TBC			Statutory
9 Checking of engineering plans							
0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Per Plan	Non-Taxable	Calculated Fee	Calculated Fee		0.0%	Non-statutory
10 Engineering plan prepared by council							
3.5% of the cost of works proposed in the engineering plan (maximum fee)	Per Plan	Non-Taxable	Calculated Fee	Calculated Fee		0.0%	Non-statutory
11 Supervision of works							
2.5% of the estimated cost of construction of the works (maximum fee)	Per Works	Non-Taxable	Calculated Fee	Calculated Fee		0.0%	Non-statutory
12 Public Open Space Valuation	Per Valuation	Taxable	\$ -	\$ 880.00	New		Non-statutory

## Building

### Extensions and Alterations

Value of Works \$5001 to \$10,000	Each	Taxable	\$ 819.50	\$ 847.00	\$ 27.50	3.4%	Non-statutory
Value of Works \$10,001 to \$20,000	Each	Taxable	\$ 1,072.50	\$ 1,100.00	\$ 27.50	2.6%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc	2023/24 Fee Inc	Fee Increase / (Decrease)	Fee	Basis of Fee
			GST	GST		Increase / (Decrease)	
			\$	\$		\$	
Value of Works \$20,001 to \$50,000	Each	Taxable	\$ 1,540.00	\$ 1,595.00	\$ 55.00	3.6%	Non-statutory
Value of Works \$50,001 to \$100,000	Each	Taxable	\$ 2,051.50	\$ 2,178.00	\$ 126.50	6.2%	Non-statutory
Value of Works \$100,001 to \$150,000	Each	Taxable	\$ 2,376.00	\$ 2,464.00	\$ 88.00	3.7%	Non-statutory
Value of Works \$150,001 to \$200,000	Each	Taxable	\$ 2,794.00	\$ 2,893.00	\$ 99.00	3.5%	Non-statutory
Value of Works \$200,001 to \$250,000 *	Each	Taxable	\$ 3,135.00	\$ 3,245.00	\$ 110.00	3.5%	Non-statutory
Value of Works \$250,001 to \$300,000 *	Each	Taxable	\$ 3,520.00	\$ 3,652.00	\$ 132.00	3.8%	Non-statutory
Value of Works \$300,001 to \$350,000 *	Each	Taxable	\$ 3,993.00	\$ 4,136.00	\$ 143.00	3.6%	Non-statutory
Value of Works above \$350,000	Each	Taxable	\$ 4,224.00	\$ 4,378.00	\$ 154.00	3.6%	Non-statutory
Protection Works	Each	Taxable	\$ 880.00	\$ 880.00	\$ -	0.0%	Non-statutory
* Includes partial compliance							
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)							
* Includes four (4) mandatory inspections - additional inspections \$175 each							
Owner Builder (New Dwellings, Re-erection / Re-siting)							
Value of Works \$1 to \$200,000	Each	Taxable	\$ 3,135.00	\$ 3,245.00	\$ 110.00	3.5%	Non-statutory
Value of Works \$200,001 to \$250,000	Each	Taxable	\$ 3,619.00	\$ 3,899.50	\$ 280.50	7.8%	Non-statutory
Value of Works \$250,001 to \$350,000	Each	Taxable	\$ 3,916.00	\$ 4,218.50	\$ 302.50	7.7%	Non-statutory
Value of Works above \$350,000	Each	Taxable	\$ 3,998.50	\$ 4,136.00	\$ 137.50	3.4%	Non-statutory
Protection Works	Each	Taxable	\$ 880.00	\$ 880.00	\$ -	0.0%	Non-statutory
performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)							
Includes four (4) mandatory inspections - additional inspections \$175 each							
Registered Builder (New Dwellings, Re-erection / Re-siting)							
Value of Works \$1 to \$200,000	Each	Taxable	\$ 2,568.50	\$ 2,651.00	\$ 82.50	3.2%	Non-statutory
Value of Works \$200,001 to \$340,000	Each	Taxable	\$ 2,898.50	\$ 3,124.00	\$ 225.50	7.8%	Non-statutory
Value of Works \$340,001 to \$550,000	Each	Taxable	\$ 3,190.00	\$ 3,437.50	\$ 247.50	7.8%	Non-statutory
Value of Works above \$550,000	Each	Taxable	\$ 3,657.50	\$ 3,784.00	\$ 126.50	3.5%	Non-statutory
Protection Works	Each	Taxable	\$ 880.00	\$ 880.00	\$ -	0.0%	Non-statutory
performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)							
Includes four (4) mandatory inspections - additional inspections \$175 each							

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Miscellaneous - Building Permits</b>							
Garage, Car Port, Shed, Patio, Veranda, Pergola	Each	Taxable	\$ 951.50	\$ 984.50	\$ 33.00	3.5%	Non-statutory
Swimming Pool (Fence Alterations Only)	Each	Taxable	\$ 398.20	\$ 412.50	\$ 14.30	3.6%	Non-statutory
Swimming Pool (New Fence Only)	Each	Taxable	\$ 704.00	\$ 726.00	\$ 22.00	3.1%	Non-statutory
Swimming Pool and All Fences	Each	Taxable	\$ 902.00	\$ 935.00	\$ 33.00	3.7%	Non-statutory
Restumping (Work must be performed by a Registered Builder)	Each	Taxable	\$ 968.00	\$ 1,001.00	\$ 33.00	3.4%	Non-statutory
Demolish / Remove Building - Domestic (shed / house)	Each	Taxable	\$ 869.00	\$ 924.00	\$ 55.00	6.3%	Non-statutory
Demolish / Remove Building - Commercial	Each	Taxable	\$ 913.00	\$ 968.00	\$ 55.00	6.0%	Non-statutory
Minor Works less than \$5,000	Each	Taxable	\$ 759.00	\$ 825.00	\$ 66.00	8.7%	Non-statutory
Additional Inspections	Each	Taxable	\$ 209.00	\$ 209.00	\$ -	0.0%	Non-statutory
<i>Works Includes three (3) mandatory inspections</i>							
<b>Commercial Building Work (Class 2-9)</b>							
<b>New Building, Extension, Alterations</b>							
Value of Works up to \$10,000	Each	Taxable	\$ 1,028.50	\$ 1,067.00	\$ 38.50	3.7%	Non-statutory
Value of Works \$10,001 to \$50,000	Each	Taxable	\$ 1,485.00	\$ 1,595.00	\$ 110.00	7.4%	Non-statutory
Value of Works \$50,001 to \$100,000	Each	Taxable	\$ 2,200.00	\$ 2,365.00	\$ 165.00	7.5%	Non-statutory
Value of Works \$100,001 to \$150,000	Each	Taxable	\$ 2,722.50	\$ 2,805.00	\$ 82.50	3.0%	Non-statutory
Value of Works \$150,001 to \$200,000	Each	Taxable	\$ 3,080.00	\$ 3,190.00	\$ 110.00	3.6%	Non-statutory
Value of Works \$200,001 to \$250,000*	Each	Taxable	\$ 3,630.00	\$ 3,740.00	\$ 110.00	3.0%	Non-statutory
Value of Works \$250,001 to \$300,000*	Each	Taxable	\$ 4,202.00	\$ 4,334.00	\$ 132.00	3.1%	Non-statutory
Value of Works \$300,001 to \$500,000*	Each	Taxable	\$ 4,785.00	\$ 4,950.00	\$ 165.00	3.4%	Non-statutory
Value of Works above \$500,000 - negotiated with Council*	Each	Taxable	By Negotiation	By Negotiation			Non-statutory
Protection Works	Each	Taxable	\$ 880.00	\$ 880.00	\$ -	0.0%	Non-statutory
Additional Inspections	Per Inspection	Taxable	\$ 209.00	\$ 209.00	\$ -	0.0%	Non-statutory
* Includes partial compliance							
* performance solutions additional \$1,000 (up to 2, more than 2 to be negotiated)							
* Includes four (4) mandatory inspections							
<b>Levies / Bonds</b>							
Building Administration Fund Levy - building works over \$10,000 (Cost x 0.128%)	Each	Non-Taxable	Calculated Fee	Calculated Fee			Statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
Bond / Guarantee: Re-erection of buildings - The lesser of the cost of building works or Fee	Each	Non-Taxable	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%	Non-statutory
Council Infrastructure (Asset) Protection Deposit	Each	Non-Taxable	\$ 700.00	\$ 700.00	\$ -	0.0%	Non-statutory
<b>Inspections</b>							
Statutory Inspections	Each	Taxable	\$ 209.00	\$ 225.50	\$ 16.50	7.9%	Non-statutory
Compliance Inspection	Each	Taxable	\$ 209.00	\$ 220.00	\$ 11.00	5.3%	Non-statutory
Additional Inspections	Each	Taxable	\$ -	\$ 242.00	New		Non-statutory
<b>Inspections of Swimming Pool and Spa Barriers (compliance inspection)</b>							
First Inspection	Each	Taxable	\$ 330.00	\$ 330.00	\$ -	0.0%	Non-statutory
Re-inspection	Each	Taxable	\$ 203.50	\$ 203.50	\$ -	0.0%	Non-statutory
<i>Includes certificate - FORM 23 or FORM 24 (non-compliance)</i>							
<i>Excludes prescribed lodgements fees</i>							
<b>Swimming Pools and Spa's (lodgement fees)</b>							
Swimming Pool / Spa registration fee	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
Swimming Pool / Spa records search determination fee	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
lodging a certificate of pool and spa barrier non-compliance	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
lodging a certificate of pool and spa barrier compliance	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
<b>Report and Consent</b>							
Application for report and consent (To build over an easement vested in Council) (Regulation 310, Part 4 – Siting, 513, 515, 604, 802 and 806)	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
Application for report and consent (Regulation 610 - Location of Point of Stormwater Discharge)	Each	Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
Application for report and consent (Section 29a – Demolition of Building)		Non-Taxable	Prescribed Fee	Prescribed Fee			Statutory
Farm Building Exemption Request	Each	Taxable	\$ -	\$ 330.00	New		Non-statutory
<b>File Retrieval / Search</b>							
File Retrieval – Minor Document (for example, Copy of Building / Occupancy Permit/ Plans	Each	Taxable	\$ 49.50	\$ 49.50	\$ -	0.0%	Non-statutory
File Retrieval / Search (for example, Permit History)	Each	Taxable	\$ 132.00	\$ 132.00	\$ -	0.0%	Non-statutory

## APPENDIX 9.1A

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST \$	2023/24 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Amended Building Permit</b>							
Amended Building Permit – Minor Alterations	Each	Taxable	\$ 187.00	\$ 198.00	\$ 11.00	5.9%	Non-statutory
Amended Building Permit – Major Alterations (+ additional inspections)	Each	Taxable	\$ 308.00	\$ 324.50	\$ 16.50	5.4%	Non-statutory
Time Extension – Building Permit (first request)	Each	Taxable	\$ 319.00	\$ 330.00	\$ 11.00	3.4%	Non-statutory
Time Extension – Building Permit (second request)	Each	Taxable	\$ 363.00	\$ 374.00	\$ 11.00	3.0%	Non-statutory
Time Extension – Building Permit (third request)	Each	Taxable	\$ 407.00	\$ 423.50	\$ 16.50	4.1%	Non-statutory
<b>Refunds</b>							
Withdrawn Application – Permit Lodged Not Yet Assessed	Retained	Taxable	\$ 396.00	\$ 407.00	\$ 11.00	2.8%	Non-statutory
Withdrawn Application – Permit Assessed Not Yet Issued - Whichever is the greater of 40% of Total Fees or Listed minimum Fee	Retained	Taxable	\$ 528.00	\$ 550.00	\$ 22.00	4.2%	Non-statutory
Permit Cancellation – After Permit Issued - Refund only for inspections not carried out, based on inspection fee at time of cancellation	Retained	Taxable	Permit Fee	Permit Fee			Non-statutory
Permit Cancellation – After Permit Expired	Retained	Taxable	No Refund	No Refund			Non-statutory
<b>Lodgement Fee</b>							
Lodgement fee for Private Building Surveyors (Submission of Section 80, 30, and 73) - lodged via hard copy / email / facsimile	Each	Taxable	Prescribed Fee	Prescribed Fee			Non-statutory
Lodgement fee for Private Building Surveyors - (Submission of Section 80, 30, and 73) lodged wholly online via Greenlight only	Each	Taxable	Prescribed Fee	Prescribed Fee			Non-statutory
<i>Building Fees may be negotiated based on volume, scope and economies of scale</i>							
<b>Events</b>							
Place of Public Entertainment (POPE) Occupancy Permit	Each	Taxable	\$ 400.00	\$ 400.00	\$ -	0.0%	Non-statutory
Temporary Siting Approval or Temporary Structure Inspection	Each	Taxable	\$ 260.00	\$ 260.00	\$ -	0.0%	Non-statutory
Entertainment / Event Consideration, Notification, and Approval - No Permit Required	Each	Taxable	\$ 20.00	\$ 20.00	\$ -	0.0%	Non-statutory



