

Draft Budget

2023/24

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1 Mayor and CEO's Introduction

We are excited to introduce the Alpine Shire Council Draft 2023/24 budget. This draft budget is in line with our Community Vision 2040 in the Alpine Shire Council Plan 2021-2025, which aims to meet the needs and support the aspirations of our community.

It also reaffirms our commitment to delivering high-quality services, initiatives, events, and projects across the Alpine Shire, as we collectively look towards a bright and positive future.

By maintaining effective cost management practices, the budget establishes a sound financial footing that empowers Council to sustainably provide essential services and carry out vital projects.

Highlights in this year's budget include our Capital Works Program, which continues to be strong with over \$12m allocated for asset renewal supported by successful Grant applications totalling over \$6m.

Major projects included in this budget include:

- \$2m for our annual road renewal program
- completing the Dinner Plain Activation project
- Dinner Plain Snowmaking
- Nimmo Pedestrian Bridge
- Ablett Pavilion Upgrade
- Myrtleford Splashpark
- Myrtleford Savoy Soccer Club Upgrade
- Tronoh Dredge Hole Precinct
- Tawonga Memorial Hall Upgrade

Further supporting Council's commitment to climate change mitigation and reduction of greenhouse gas emissions, key projects will be delivered to improve the efficiency and reduce the environmental impacts of Council infrastructure.

These vital projects include energy efficient projects, vehicle renewal including ongoing EV upgrades, Mount Beauty Landfill Rehabilitation Design, and the roll out of the kerbside collection service for Food Organics, Garden Organics (FOGO).

For the first time, we also encouraged our community to help shape the budget in its development stage, with community members, clubs, sporting groups and organisations invited to submit proposals for possible inclusion.

We received over 40 submissions, each having the opportunity to present to Council. Four projects – the Pebble Beach public toilet in Mount Beauty, Bright Skate Park upgrade, Cobden Street upgrade in Bright, and Big Hill Trail Head Power Upgrade in Mount Beauty - are proposed to be funded in the draft budget.

Another 14 projects have been included for proposed activity in the draft budget without the allocation of specific budget amount.

As we move forward, we have made recruitment a priority, with a specific emphasis on rebuilding the capacity of our statutory planning team. These efforts will be complemented by our commitment to improve our existing processes and procedures, with the aim of delivering an enhanced customer experience for our community.

In addition, we have updated our pipeline of initiatives to align with the strategic objectives outlined in our Council Plan 2021-2025, ensuring that our budgeted activities are in line with our long-term vision for the community.

The upcoming financial year will see the continuation of a number of key initiatives by Council to provide long term solutions to the current housing challenges, including adoption of the Land Development Strategy, progress on the Bright Valley subdivision, and investigation of a Short Stay Rental Accommodation Local Law.

Our 2023/24 budget demonstrates responsible financial management, balancing the ongoing challenges of rising living costs with the strategic delivery of exciting new projects and service improvements that reflect the needs of our growing community.

We are proud to serve our vibrant community in a place known for its natural beauty and its many opportunities for both residents and visitors.

We invite you to read this draft budget and provide feedback during the exhibition period. We look forward to your views on this important document.

Cr John Forsyth
Mayor

Will Jeremy
Chief Executive Officer

Financial Snapshot

Key Statistics	2022/23 Forecast \$'000	2023/24 Budget \$'000
Total Operating Expenditure (\$000)	33,750	34,504
Underlying Operating Surplus (\$000)	7,251	4,333
Capital Works Expenditure (\$000)	17,683	12,601
Staff Numbers (EFT)	138	139

Budgeted Expenditure by Strategic Driver	2023/24 Budget \$'000	Budget %
1. For those who live and visit	2,037	4%
2. For a thriving economy	1,380	3%
3. For the bold protection of our future	3,693	7%
4. For the enjoyment and the opportunities of our lifestyle ^{*1}	18,176	36%
5. For strong and informed leadership ^{*2}	25,501	50%

^{*1} Capital expenditure is largely contained in Strategic Driver 4

^{*2} Operational wages are all included in Strategic Driver 5

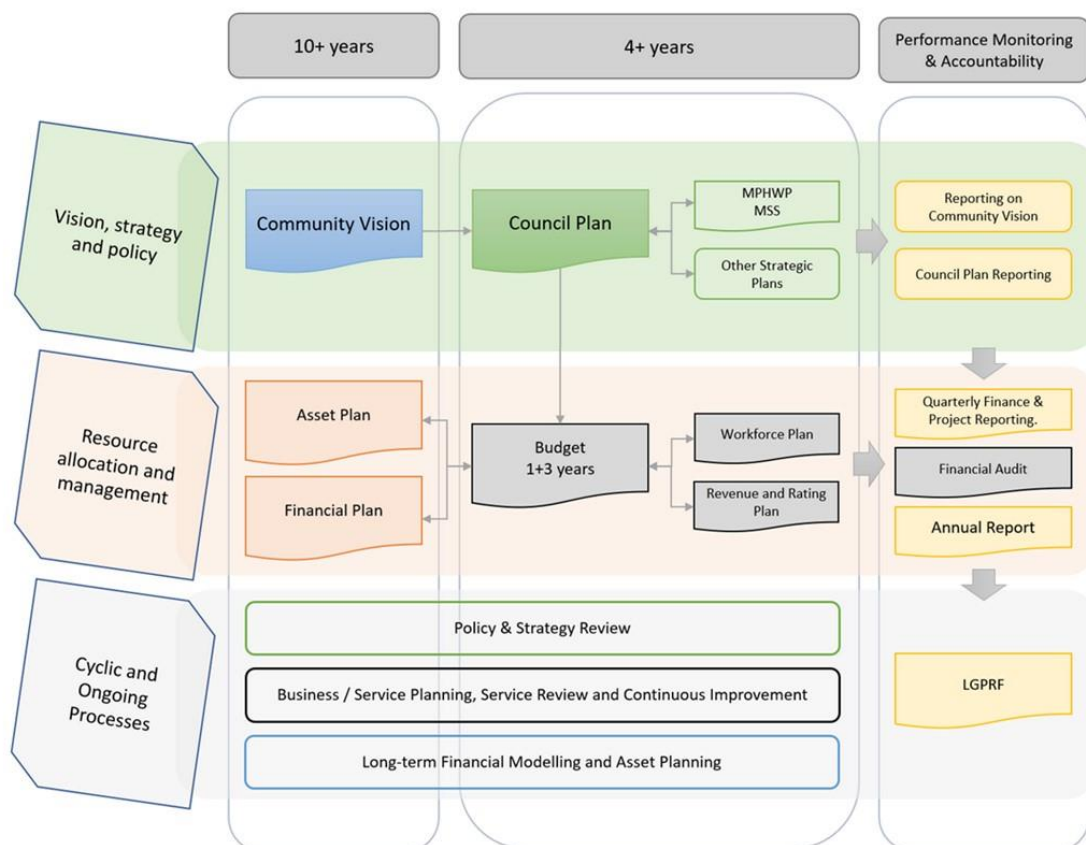
2 Link to the Integrated Planning and Reporting Framework

This section describes how the Annual Budget links to the achievement of the Community Vision 2040 and Council Plan 2021-2025 within an overall integrated planning and reporting framework.

This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision 2040 and Long Term Financial Plan), medium term (Council Plan, Workforce Plan and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

2.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

2.1.1 Key Planning Considerations

Although councils have a legal obligation to provide some services — such as animal management, local roads, food safety and statutory planning — most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities do change.

Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

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

2.2 Our Purpose

Our Community Vision

"Our people, places and environment enrich our area's resilience, prosperity, and sustainability".

The 2040 Community Vision was developed in consultation with our community in 2021. This vision identifies and articulates the long-term aspirations, needs and opportunities of our community and is also consistent with community sentiment expressed during the development of the Council Plan that was adopted in October 2021.

Our Values

1. **A**ccountable
2. **L**eadership
3. **P**roductive
4. **I**ntegrity
5. **N**urture
6. **E**ngaged

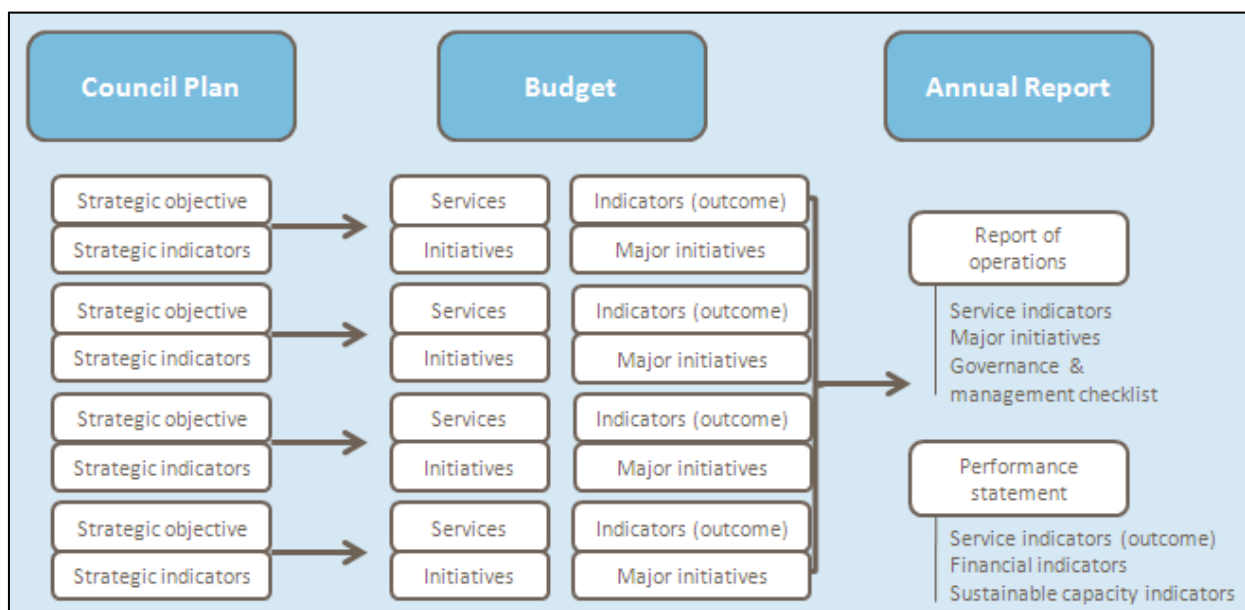
2.3 Strategic Objectives

The Community Vision 2040 provides the long term vision that outlines the aspirations and goals of the Alpine Shire community. This is underpinned by the five strategic drivers identified through community and deliberative engagement that are critical to achieving the community's Vision and frame the Council Plan. The Council Plan 2021-2025 is a four-year plan that outlines Council's role and how it will pursue the aspirations and goals outlined in the Community Vision, Municipal Public Health and Wellbeing Plan and other strategies and plans developed by Council. The Strategic Objectives support delivery of our Strategic Drivers. Under some of the Objectives will be strategies, which describe how we will achieve our objectives.

Strategic Drivers	Strategic Objectives
1. For those who live and visit	<ul style="list-style-type: none"> • A community that is active, connected and supported • Services and resources that enhance health and wellbeing • A caring community • Increasing healthy eating and active living • Improving mental wellbeing • Preventing all forms of violence
2. For a thriving economy	<ul style="list-style-type: none"> • Diverse reasons to visit • Innovative and sustainable business development that supports year-round benefit • Access to technology that meets our evolving needs
3. For the bold protection of our future	<ul style="list-style-type: none"> • Decisive leadership to address the impacts and causes of climate change • Stewardship and care of our natural environment • Responsible management of waste • A community that is prepared for, can respond to, and recover from emergencies • Reducing the impact of climate change on health
4. For the enjoyment and opportunities of our lifestyle	<ul style="list-style-type: none"> • Conservation and promotion of the distinct character across the Shire • Planning and development that reflects the aspirations of the community • Accessible parks that promote active and passive recreation • Diverse arts and cultural experience • Assets for our current and future need
5. For strong and informed leadership	<ul style="list-style-type: none"> • Effective communication and engagement • A responsible, transparent, and responsive organisation • Bold leadership, strong partnerships and effective advocacy

3 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 drivers outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. In line with legislation, Council has identified major initiatives, and service performance outcome indicators in the Budget and will report against them in the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



Source: Department of Jobs, Precincts and Regions

3.1 Strategic Driver 1: For those who live and visit

Vision: To be connected, supported, and welcomed throughout all stages of life.

3.1.1 Services

Service area	Description of services		2022/23 Forecast \$'000	2023/24 Budget \$'000
Libraries	Libraries consist of the Alpine Shire library branches in Myrtleford, Bright and Mount Beauty and delivery of programs such as rhyme time, story time, school holiday programs and visiting authors. The Council also operates the High Country Library Network Hub, which undertakes the purchase and management of books and library materials for the Alpine Shire Council as well as neighbouring councils of Benalla, Mansfield and Wangaratta as a shared service.	Expense	734	766
		Revenue	988	980
		NET Exp (Rev)	(254)	(214)
Swimming Pools	This service is managed under contract to Belgravia Leisure Services. It covers Bright Sports Centre, the provision of outdoor seasonal pools at Myrtleford and Mount Beauty and lifeguarding at the Bright and Porepunkah river pools.	Expense	480	500
		Revenue	0	0
		NET Exp (Rev)	480	500
Visitor Information Centres	This service comprises visitor information services located at Bright, Mount Beauty and Myrtleford. Income is derived from the sale of souvenirs and the lease of the River-deck Café in Bright.	Expense	161	173
		Revenue	175	182
		NET Exp (Rev)	(14)	(9)
Youth	Provision of specific services to youth in the community, including youth awards, youth activities and the Learner to Probationary (L2P) program.	Expense	224	189
		Revenue	403	297
		NET Exp (Rev)	(179)	(108)
Community Development	This service is concerned with building community capacity. Key areas include community resilience, the community grant program and implementing the Municipal Health and Wellbeing Plan.	Expense	411	168
		Revenue	534	421
		NET Exp (Rev)	(123)	(253)
School Crossings	Council provides the school crossing supervisor function to schools within the Alpine Shire Council.	Expense	2	2
		Revenue	44	45
		NET Exp (Rev)	(42)	(43)

3.1.2 Major Initiatives

- Implement the Alpine Shire Council Access and Inclusion Plan.
- Sport and Recreation Masterplan

3.1.3 Strategic Indicators

- Number of visits to aquatic facilities per head of population
- Active library borrowers in municipality
- Cost of library service per population
- Participation in the Maternal and Child Health service
- Participation in supported playgroups

3.1.4 Prescribed Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Swimming Pools (Aquatic Facilities)	Utilisation	Utilisation of aquatic facilities	Number of visits to aquatic facilities / Municipal population
Libraries	Participation	Library membership	Number of registered library members / Municipal population
Maternal and Child Health	Participation	Participation in MCH service	[Number of children who attend the MCH service at least once (in a year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children	[Number of Aboriginal children who attend the MCH service at least once (in a year) / Number of Aboriginal children enrolled in the MCH service] x100

3.2 Strategic Driver 2: For a thriving economy

Vision: Ideas and industry thrive through a climate sensitive and diverse economy.

3.2.1 Services

Service area	Description of services provided		2022/23 Forecast \$'000	2023/24 Budget \$'000
Tourism	This service provides destination marketing and aids in the development of the local industry. It develops and distributes tourism collateral including Official Visitors Guide, trail brochures, maps and retail and dining guide.	Expense	299	327
		Revenue	0	0
		NET Exp (Rev)	299	327
Dinner Plain Services	Provision of specific services to Dinner Plain such as marketing and events of this alpine village, and the provision of the Dinner Plain to Mount Hotham winter bus service.	Expense	381	673
		Revenue	395	413
		NET Exp (Rev)	(14)	260
Festivals and Events	Events are a major contributor to the economy. Council has a role in facilitating the events agenda.	Expense	457	332
		Revenue	70	10
		NET Exp (Rev)	387	322
Economic Development	This service facilitates local and new business to develop and grow.	Expense	63	48
		Revenue	0	0
		NET Exp (Rev)	63	48

3.2.2 Major Initiatives

- Implement the Alpine Shire Council Economic Development Strategy
- Implement the Alpine Shire Council Events Strategy

3.2.3 Strategic Indicators

- Number of small businesses and light industry in the Shire
- Number of permitted festivals and events in the Shire
- Number of overnight and day trip visitors

3.2.4 Service performance outcome indicators

There are no prescribed service performance outcome indicators for this service.

3.3 Strategic Driver 3: For the bold protection of our future

Vision: Our natural environment is protected and preserved.

3.3.1 Services

Service area	Description of services provided		2022/23 Forecast \$'000	2023/24 Budget \$'000
Waste and Recycling	Provision of waste management and recycling services across the Shire. This includes kerbside garbage and recycling collection services as well as the operation of the Myrtleford, Mount Beauty and Porepunkah transfer stations and municipal residual landfills.	Expense	2,995	3,610
		Revenue	3,887	4,754
		NET Exp (Rev)	(892)	(1,144)
Emergency Management	Administrative costs of Council's Emergency Management Planning role, maintenance of various flood warning infrastructure, and additional coordination activities which are fully grant funded.	Expense	98	83
		Revenue	73	98
		NET Exp (Rev)	25	(15)

3.3.2 Major Initiatives

- Commence Community Climate Action Plan
- Introduce Food Organics, Green Organics
- Mount Beauty Landfill Rehabilitation Design

3.3.3 Strategic Indicators

- Increase kerbside collection waste diverted from landfill
- Net Zero Greenhouse Gas Emissions - 2023
- Community satisfaction with waste management performance - Target 70

3.3.4 Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Waste Collection	Waste diversion	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] x100

* See section 5.6 Targeted Performance Indicators, which sets out targets set for Waste in 2023/24 and future years.

3.4 Strategic Driver 4: For the enjoyment and opportunities of our lifestyle

The connection between people and place is strengthened

3.4.1 Services

Service area	Description of services provided		2022/23 Forecast \$'000	2023/24 Budget \$'000
Airports	Provision and maintenance of aerodromes at Mount Beauty and Porepunkah.	Expense	49	49
		Revenue	32	41
		NET Exp (Rev)	17	8
Local Roads, Bridges and Drainage	Maintenance of all Council's roads, and bridges. Council has 685km of roads, 190 bridges and over 40 major culverts. Spending in this area also covers roadside vegetation and drainage.	Expense	1,135	1,266
		Revenue	18	17
		NET Exp (Rev)	1,017	1,243
Footpaths	Maintenance of Council footpaths. Also includes snow grooming services for Dinner Plain.	Expense	116	118
		Revenue	0	0
		NET Exp (Rev)	116	118
Open Spaces	Maintenance of all of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves	Expense	758	835
		Revenue	22	0
		NET Exp (Rev)	736	835
Building Maintenance	Maintenance of all of Council's buildings. This includes operational buildings such as depots and libraries as well as community buildings such as halls and childcare centres.	Expense	374	422
		Revenue	0	0
		NET Exp (Rev)	374	422
Property Management	Management of public amenity facilities and property leases.	Expense	695	500
		Revenue	950	669
		NET Exp (Rev)	(255)	(169)
Operations	Administration and management of Myrtleford, Bright and Mount Beauty works depots and plant maintenance and operational expenses.	Expense	913	996
		Revenue	65	43
		NET Exp (Rev)	848	953
Recreation	Council supports the development and maintenance of recreation reserves across the Shire and also supports recreation clubs and committees.	Expense	91	89
		Revenue	300	0
		NET Exp (Rev)	(209)	89
Building Services	Statutory building services includes processing of building applications, emergency response	Expense	35	45
		Revenue	226	222

Service area	Description of services provided		2022/23 Forecast \$'000	2023/24 Budget \$'000
	responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	NET Exp (Rev)	(191)	(177)
Environmental Health	Registration and inspection of all food premises, wastewater applications, investigation of complaints in relation to noise, odours, dealing with infectious disease outbreaks and other health issues.	Expense	40	195
		Revenue	176	181
		NET Exp (Rev)	(136)	14
Local Laws	This area provides animal registrations, animal management, and local law enforcement.	Expense	58	64
		Revenue	40	35
		NET Exp (Rev)	18	29
Statutory Planning	Assessment of planning applications, the provision of advice to developers and property owners and representing Council at the Victorian Civil and Administrative Tribunal.	Expense	91	361
		Revenue	348	318
		NET Exp (Rev)	(257)	43
Strategic Planning	Prepares and reviews amendments to the Alpine Planning Scheme, structure plans, strategies, master plans, urban growth plans, frameworks and design guidelines.	Expense	984	725
		Revenue	0	0
		NET Exp (Rev)	984	725
Asset Development	Delivers the critical projects to renew and upgrade our community assets and to develop new assets. The area is in part subsidised by recurrent and non- recurrent grants.	Refer to Capital Works Budget		

3.4.2 Major Initiatives

- Planning Scheme Review
- Dinner Plain Activation project
- Nimmo Pedestrian Bridge
- Ablett Pavilion Upgrade

3.4.3 Strategic Indicators

- Community satisfaction with sealed local roads
- Time taken to decide planning applications
- Planning applications decided within required time frames
- Sealed roads maintained to condition standards

3.4.4 Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Food Safety	Health and Safety	Critical and major non-compliance notifications	[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises] x100
Roads	Condition	Sealed local roads maintained to condition standards*	[Number of kilometres of sealed local roads below the renewal intervention level set by Council] / [Kilometres of sealed local roads] x 100
Statutory Planning	Service standard	Planning applications decided within required time frames*	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits] / [Number of planning application decisions made] x 100
Animal Management	Health and safety	Animal management prosecutions	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100

* See section 5.6 Targeted Performance Indicators, which sets out targets set for Roads and Statutory Planning in 2023/24 and future years.

3.5 Strategic Driver 5: For strong and informed leadership

Vision: Collaborative, bold and evidence-based decision making

3.5.1 Services

Service area	Description of services provided		2022/23 Forecast \$'000	2023/24 Budget \$'000
Corporate	Support function to enable Council to deliver services in an efficient, effective and safe manner. This includes financial control, revenue collection, information technology, governance, and risk management.	Expense	9,637	12,088
		Revenue	22,030	23,902
		NET Exp (Rev)	(12,393)	(11,814)
Councillors and Executive	This area includes all remuneration for the Council including the Mayor, and Councillors.	Expense	11,604	13,413
		Revenue	26	0
		NET Exp (Rev)	11,578	13,413

3.5.2 Major Initiatives

- Develop Advocacy Plan

3.5.3 Strategic Indictors

- Council decisions made at meetings closed to the public
- Councillor attendance at council meetings
- Community satisfaction with Council's community consultation and engagement performance
- Working Capital (Current assets as a percentage of current liabilities)
- Community satisfaction with Council's overall performance

3.5.4 Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement*	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.

* See section 5.6 Targeted Performance Indicators, which sets out targets set for Roads and Statutory Planning in 2023/24 and future years.

4 Financial Statements

This section presents information regarding 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

4.1 Comprehensive Income Statement

For the four years ending 30 June 2027

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Budget Future Years Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income					
Rates and charges	20,528	22,414	23,266	23,806	24,736
Statutory fees and fines	552	527	585	601	617
User fees	971	995	1,012	1,038	1,063
Contributions - cash	766	690	750	768	787
Contributions - non-monetary assets	438	1,300	1,100	1,128	1,156
Grants - Operating (recurrent)	3,918	5,236	5,700	5,843	5,989
Grants - Operating (non-recurrent)	2,458	371	-	-	-
Grants - Capital (recurrent)	698	710	726	742	759
Grants - Capital (non-recurrent)	8,987	4,956	2,936	2,920	2,903
Other income	1,684	1,638	1,438	1,368	1,200
Total income	41,001	38,837	37,513	38,214	39,210
Expenses					
Employee costs	11,013	11,754	11,811	11,684	11,999
Materials and services	14,776	14,589	14,462	14,896	15,343
Depreciation and amortisation	7,030	7,250	7,323	7,396	7,470
Amortisation	28	41	41	41	41
Landfill rehabilitation	78	95	61	61	61
Other expenses	817	800	994	1,016	1,038
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment	8	(25)	(25)	(25)	(25)
Total expenses	33,750	34,504	34,667	35,069	35,927
Surplus (deficit) for the year	7,251	4,333	2,846	3,145	3,283
Other comprehensive income					
Net asset revaluation increment /(decrement)	7,341	6,400	4,808	5,170	2,869
Comprehensive result	14,592	10,733	7,654	8,315	6,152

4.2 Balance Sheet

For the four years ending 30 June 2027

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Budget Future Years Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets					
Current assets					
Cash and cash equivalents	3,439	5,498	3,507	3,970	6,864
Trade and other receivables	1,785	2,935	1,911	1,959	2,008
Financial assets	32,000	26,000	24,000	19,000	16,000
Inventories	72	112	110	110	110
Other assets	158	326	313	313	313
Total current assets	37,454	34,871	29,841	25,352	25,295
Non-current assets					
Investment properties	4,153	4,153	4,278	4,406	4,494
Investments in shared services					
Property, infrastructure, plant & equipment	269,308	281,287	287,981	300,662	306,151
Intangibles	134	216	237	258	279
Total non-current assets	273,595	285,656	292,496	305,326	310,924
Total assets	311,049	320,527	322,337	330,678	336,219
Liabilities					
Current liabilities					
Trade and other payables	2,711	2,306	3,124	3,218	3,314
Trust funds and deposits	225	318	358	378	398
Provisions	4,255	3,193	2,633	2,441	2,490
Income received in advance	4,172	4,173	2,032	2,699	2,753
Total current liabilities	11,363	9,990	8,147	8,736	8,955
Non-current liabilities					
Provisions	2,726	3,144	6,679	6,846	6,983
Income received in advance	7,201	6,901			
Total non-current liabilities	9,927	10,045	6,679	2,908	6,983
Total liabilities	21,290	20,035	14,826	15,582	15,938
Net assets	289,759	300,492	307,511	315,096	320,281
Equity					
Accumulated surplus	129,055	133,388	135,599	138,014	140,330
Reserves	160,704	167,104	171,912	177,082	179,951
Total equity	289,759	300,492	307,511	315,096	320,281

4.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2023 – Forecast				
Balance at beginning of the financial year	281,336	127,973	147,291	6,072
Comprehensive result	7,251	7,251		-
Transfer to reserves	7,341	-	7,341	-
Transfer from reserves	(6,169)	(6,169)		-
Balance at end of the financial year	289,759	129,055	154,632	6,072
2024 - Budget				
Balance at beginning of the financial year	289,759	129,055	154,632	6,072
Comprehensive result	4,333	4,333		-
Transfer to reserves	6,400	-	6,400	-
Transfer from reserves			-	
Balance at end of the financial year	300,492	133,388	161,032	6,072
2025 - Budget				
Balance at beginning of the financial year	300,492	133,388	161,032	6,072
Comprehensive result	2,846	2,846		-
Transfer to reserves	4,808	-	4,808	-
Transfer from reserves	(635)	(635)	-	-
Balance at end of the financial year	307,511	135,599	165,840	6,072
2026 - Budget				
Balance at beginning of the financial year	307,511	135,599	165,840	6,072
Comprehensive result	3,145	3,145		-
Transfer to reserves	5,170	-	5,170	-
Transfer from reserves	(730)	(730)	-	
Balance at end of the financial year	315,096	138,014	171,010	6,072
2027 - Budget				
Balance at beginning of the financial year	315,096	138,014	171,010	6,072
Comprehensive result	3,283	3,283		-
Transfer to reserves	2,869	-	2,869	-
Transfer from reserves	(967)	(967)	-	-
Balance at end of the financial year	320,281	140,330	173,879	6,072

4.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Future Years Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Cash flows from operating activities					
Rates and charges	20,594	22,703	22,836	23,293	23,759
Statutory fees and fines	552	527	585	601	617
User fees	971	995	1,012	1,038	1,063
Contributions - cash	766	690	750	768	787
Grants - operating	6,376	7,648	5,861	6,008	6,158
Grants - capital	9,685	8,589	1,102	1,130	1,158
Interest	600	673	411	287	184
Other receipts	1,806	965	277	316	226
Trust funds deposits taken	2,420	2,420	2,420	2,420	2,420
Trust funds deposits repaid	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
Employee costs	(11,013)	(12,004)	(12,067)	(10,917)	(10,302)
Materials and consumables	(14,551)	(16,219)	(12,173)	(12,014)	(12,255)
Other payments	(835)	(855)	(876)	(898)	(921)
Net cash provided by operating activities	14,205	13,732	7,738	9,632	10,494
Cash flows from investing activities					
Payments for property, plant, and equipment	(18,799)	(17,698)	(11,755)	(10,958)	(8,932)
Proceeds from sale of property, plant, and equipment	25	26	26	26	27
Net cash used in investing activities	(18,774)	(17,672)	(11,729)	(10,932)	(8,905)
Cash flows from financing activities					
Finance costs	(0)	6,000	2,000	2,000	3,000
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-
Net cash provided by (used in) financing activities	(0)	6,000	2,000	2,000	3,000
Net (decrease) increase in cash & cash equivalents	(4,569)	2,029	(1,991)	700	4,4589
Cash and cash equivalents at beginning of the financial year	8,008	3,439	5,498	3,270	2,275
Cash and cash equivalents at end of the financial year	3,439	5,498	3,507	3,970	6,864

4.5 Statement of Capital Works

or the four years ending 30 June 2027

	Forecast	Budget	Future Year Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	-	-	-	-	-
Buildings	3,109	2,705	2,205	2,260	2,316
Total property	3,109	2,705	2,205	2,260	2,316
Plant and equipment					
Plant, machinery, and equipment	686	595	459	459	459
Computers and telecommunications	518	830	246	246	246
Intangibles	47	47	41	41	41
Library books	69	84	79	81	83
Total plant and equipment	1,320	1,556	825	827	829
Infrastructure					
Roads	8,506	4,195	2,068	2,125	2,106
Bridges	16	1,125	295	302	309
Footpaths and cycleways	323	150	289	297	305
Drainage	580	370	234	237	244
Recreational, leisure and community facilities	1,314	2,280	528	514	554
Parks, open space and streetscapes	-	-	104	107	110
Waste	2,516	220	363	372	381
Total infrastructure	13,255	8,340	3,881	3,954	4,009
Unallocated	-	-	1,854	1,909	1,966
Total capital works expenditure	17,683	12,601	8,765	8,950	9,120
Represented by:					
New asset expenditure	4,141	4,478	-	-	-
Asset renewal expenditure	6,127	5,491	5,925	6,050	6,165
Asset upgrade expenditure	7,415	2,632	2,840	2,900	2,955
Asset expansion	-	-	-	-	-
Total capital works expenditure	17,683	12,601	8,765	8,950	9,120

4.6 Statement of Human Resources

For the four years ending 30 June 2027

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Future Year Projections		
			2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Staff expenditure					
Employee costs - operating	11,013	11,754	11,811	11,684	11,999
Employee costs - capital	900	900	900	900	900
Total staff expenditure	11,913	12,654	12,711	12,584	12,899
Staff numbers	FTE	FTE	FTE	FTE	FTE
Employees	138	139	136	131	131
Total staff numbers	138	139	136	131	131

A summary of human resources expenditure in 2023/24 categorised according to the organisational structure of the Council

Department	2023/24 \$'000	Permanent Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Community					
Development	1,262	315	329	79	539
Corporate	1,507	748	354	6	399
Customer Experience	1,566	705	571	221	69
Engineering and Assets	856	248	147	101	360
Executive	900	-	-	-	900
Operations	3,212	2,129	668	281	134
Growth and Future	772	405	307	14	46
Statutory Planning and Amenity	1,679	1,142	236	-	301
Total Staff Expenditure	11,754	5,692	2,612	702	2,748
Capitalised Labour Costs	900				
Total Expenditure	12,654				

A summary of the number of full time equivalent (FTE) Council staff in 2023/24 in relation to the above expenditure is included below:

Department	2023/24	Permanent Full Time	Part Time	Casual	Temporary
Community Development	11	3	3	-	5
Corporate	16	8	4	-	5
Customer Experience	20	7	8	3	2
Engineering and Assets	18	10	2	-	5
Executive	6	3	-	-	3
Growth and Future	7	4	3	-	1
Operations	43	32	6	3	2
Statutory Planning & Amenity	18	12	2	-	3
Total staff full time equivalent	139	79	28	6	26

A summary of the human resource expenditure by gender in 2023/24

Gender	Total \$'000	Permanent Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Female	4,831	2,579	1,513	574	1,165
Male	4,882	3,136	515	185	1,046
Self- described gender					
Vacant	2,941	1,779	625		537
Total Staff Expenditure	12,654	6,494	2,653	759	2,748

Gender	Total	Permanent Full Time	Part Time	Casual	Temporary
Female	58	23	17	4	13
Male	53	37	5	2	9
Self- described gender					
Vacant	29	19	5		5
Total Staff Expenditure	139	79	28	6	26

4.6.1 Summary of Planning Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
Executive				
Permanent full time	900	930	960	990
Permanent part time				
Total executive	900	930	960	990
Customer and Community				
Permanent full time	2,150	2,100	2,100	2,200
Permanent part time	1,853	1,900	1,400	1,400
Total Customer and Community	4,003	4,000	3,500	3,600
Assets				
Permanent full time	5,302	5,481	5,542	5,409
Permanent part time	1,746	1,500	1,682	2,000
Total assets	7,048	6,981	7,224	7,409
Casual and other	703	800	900	900
Total Casuals and other	703	800	900	900
Total staff expenditure	12,654	12,711	12,584	12,899
	FTE	FTE	FTE	FTE
Executive				
Permanent full time	3	3	3	3
Permanent part time	-	-	-	-
Total executive	3	3	3	3
Customer and Community				
Permanent full time	28	28	28	28
Permanent part time	13	13	13	13
Total Customer and Community	41	41	41	41
Assets				
Permanent full time	48	49	50	51
Permanent part time	14	14	14	14
Total assets	62	63	64	65
Casual and other	33	29	23	22
Total staff full time equivalent	139	136	131	131

5 Notes to the Financial Statements

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

5.1 Rates and Charges

This section presents information about the Council's rates and charges as prescribed for inclusion in the budget in accordance with the *Local Government Act 1989*, *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

- Rates and Charges Overview
- Detailed Rating Strategy and Policies
- Detailed Charges Strategy and Policies
- Rebates and Concessions
- Detail Rates and Charges Outcomes

5.1.1 Rates and Charges Overview

In combination with grants, rates and charges are an important source of funding which support our ongoing ability to provide community facilities, services and capital works. They account for an estimated 57.7% of total revenue to be received by the Council in 2023/24. In assessing our rates and charges, we take into account:

- Our ability to deliver ongoing cost savings;
- Our ability to source revenue through other means, for example grants;
- Our ability to support community facilities and services;
- Our ability to deliver our capital works pipeline, now and into the future.

In 2023/24, we are proposing a 3.5% increase in average rates, compared to a 1.75% increase in 2022/23. This is in line with the State Government cap under the Fair Go Rates System, which allows local governments to raise rates in line with inflation.

In line with Victorian standards, each Ratepayer's rates are calculated by applying a standard 'rate in the dollar', which is multiplied by the ratepayer's property value ('Capital Improved Value' or CIV) to derive their rates bill.

It is noted that there are typically some variations in actual rates collected compared to the Budget due to:

- Supplementary valuations, whereby under the *Valuation of Land Act 1960* a ratepayer's CIV is adjusted due to (for example) improvement of the developments on their land;
- Ratepayer valuation appeals;
- Changes in land use, for example when rateable land becomes non-rateable, or when residential land becomes commercial / industrial or farm land, or vice versa.

Waste charges will be charged according to a) the bins or waste services that each ratepayer has, and b) the overall cost of managing waste, for example developing, monitoring, managing and rehabilitating landfills; operating our transfer stations; and managing public place waste.

A new Food Organics, Garden Organics (FOGO) Kerbside service (weekly) is being introduced in 2023/24. The charges related to this service are highlighted in this document.

5.1.2 Detailed Rating Strategy and Policies

This statement accompanies the Rates and Charges overview to outline the actual rating strategy of the Council. The purpose of the rating strategy is to identify the fairest and most equitable method of distributing rates across the Alpine Shire.

5.1.2.1 Level of Rates and Charges

The guiding principle for setting of the level of rates and charges is the long term sustainability of the Council, while enabling sufficient funding to deliver:

- Valued Council services,
- Critical capital renewal projects, and
- Works that create new and improved infrastructure for the benefit of residents and visitors.

The guiding documents that aid Council to assess this balance are the Council Plan, which is developed in consultation with the community every four years following general elections; and its associated medium and longer term financial plans, namely the four-year rolling Budget and the Long Term Financial Plan.

Consideration is also given to financial risks such as inflationary risks and local economic risks.

5.1.2.2 Application of Rates to Properties

When levying rates, Council adheres to three overriding principles:

- Equity: including both horizontal and vertical equity in the basis of rating. Horizontal equity means that those in the same position, i.e. with the same property value, should be treated the same. Vertical equity demands that higher property values should attract a higher level of rates;
- Efficiency: that the rating system is easy to apply and is consistent with the major policy objectives of the Council;
- Simplicity: that the rating system is easy to understand. This ensures that the rating system is transparent and capable of being questioned and challenged by ratepayers.

In line with these principles, rates are applied in proportion to the Capital Improved Value (CIV) of each property, as is the standard for the majority of Victorian Councils. CIV is essentially the market value of a property which is easily understood by the average ratepayer. It has been used uniformly by the Alpine Shire Council since the 1995/96 financial year.

The formula for determining the rates payable on a property is: Capital Improved Value (CIV) multiplied by the rate in the dollar.

The rate in the dollar is adjusted as part of the annual budget process to ensure that the correct amounts of rates are raised to fund Council's operations.

In addition to this, the Alpine Shire Council applies a rating structure which includes a general rate, differential rates, and a special rate.

The general rate is the cornerstone of the Council's rating structure and is applied to every property unless the property falls into a specific differential rate category.

The *Local Government Act 1989* enables the Council to apply differential rates if the Council considers that they will contribute to the equitable and efficient carrying out of its functions, in line with local objectives. The Alpine Shire currently has two differential rates, namely the Farm Rate, and the Commercial / Industrial Rate.

The *Local Government Act 1989* also enables the Council to apply special rates and charges for funding initiatives which directly benefit specific segments of the community. Council can require a person to pay a special rate or charge, if it will defray the expense of an initiative of special benefit to the person required to pay it. Council proposes one special rate to fund the special services at Dinner Plain Village, deemed the Dinner Plain Special Rate.

It is noted that the *Local Government Act 1989* also allows for a Municipal Charge, which is a flat charge per assessment that can be used to offset administrative costs of the Council and is in addition to general rates. Municipal Charges have the effect of flattening the rate burden making people in lower valued properties pay more. The Alpine Shire does not have many low value properties as some other Councils do and to place a charge on the rate notice to cover the 'administrative costs' of Council, is unpopular and hard for the ratepayer to understand. Accordingly, this mechanism has been deemed to be unsuitable and is not applied to the Alpine Shire.

5.1.3 Policy

The Revenue and rating Plan was adopted by Council on 15 June 2021. Limited sections are copied here to aide the understanding of the budget documentation.

Council will be undertaking a Revenue and Rating Strategy Review in 2023/24. This will assess likely future fiscal challenges for Council and the role Rates and other Revenue streams will play in funding Council activities.

5.1.3.1 The Farm Rate Policy

Objective

The objective of the farm rate policy is to *“to allow for a reduced rate on all land declared as farm land which will more equitably spread the general rate burden over the rate base of the municipality given the broad nature of services provided by Council and their availability to the farming community.”*

It is important to ensure that highly productive farming land is not rated at levels that force farmers to seek to subdivide and sell off parcels to remain viable.

Scope

The policy applies to Council when considering and determining the annual budget of rates and charges. It does not apply to land located in Bogong Village or the Dinner Plain Village.

Policy Details

A differential rate is applied to farm land at 73% of the general rate. An application must be made in writing to change the classification of a property to the differential farm rate.

“Farm Land” means any rateable land which satisfies the following criteria:

- The land area must be of 8Ha or over; or
 - be used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
 - show that the primary source of income is derived from the land; and
- The land must be used by a business:
 - that has a significant and substantial commercial purpose or character; and
 - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way it is operating.

Any variations outside this policy require Council approval.

Use of the Rate

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

5.1.3.2 The Commercial / Industrial Rate Policy

Purpose

The objective of the Commercial / Industrial Rate Policy is *“to ensure equity in the application of the rating burden across the Shire. It provides for the higher costs of servicing commercial and industrial properties, specialist properties and undertaking economic development and tourism strategies. This is reflected in the application of a rate in the dollar which is higher than the rate in the dollar for other land.”*

The tourism industry is the largest industry within the Shire. Festivals and events are a critical driver for the Alpine Shire economy and Council delivers a coordinated program to facilitate a strong calendar of events.

A significant portion of the money raised is invested to undertake economic development and tourism strategies, to support the growth and future wellbeing of both tourism and economic development within the Shire.

Investment in tourism and economic development, along with the physical location and general nature of commercial/industrial properties, results in a higher servicing cost to Council. Therefore, a differential rate is applied to ensure equity.

Scope

The policy applies to Council when considering and determining the annual budget of rates and charges. It does not apply to land located in Bogong Village or the Dinner Plain Village.

Policy Details

A commercial/industrial differential rate of 143% of the general rate is applied to Commercial / Industrial land.

Commercial or Industrial Land means land which:

- is used primarily for commercial or industrial purposes (including but not limited to any accommodation premises, motel or hotel used primarily to accommodate travellers, tourists or other persons engaged in recreational pursuits); or
- is adapted or designed to be used primarily for commercial or industrial purposes (including but not limited to any accommodation premises adapted or designed to be used primarily for accommodating travellers, tourists or other persons engaged in recreational pursuits); or
- is located in a Commercial 1 Zone, Industrial 1 Zone or Industrial 2 Zone under the Alpine Planning Scheme; or
- has a dwelling constructed on it, which is not the principal place of residence of the owner and which is made available for commercial hire, lease or licence to tourists, persons engaged in recreational pursuits or other like persons (on either a casual or permanent basis). This is defined as a ‘holiday house’.

Any variations outside this policy require Council approval.

5.1.3.3 The Dinner Plain Special Rate

Dinner Plain receives a number of services of special benefit to the Dinner Plain's Commercial and Industrial ratepayers.

In 2023/24 this includes the Dinner Plain to Hotham winter bus service, marketing and event support undertaken specifically for Dinner Plain. The Dinner Plain Special Rate is applied to defray the expenses associated with these special services. The Special Rate is applied to Commercial and Industrial ratepayers in the Dinner Plain village in addition to the General Rate. This Special Rate has reduced over time and is now aligned to the rate applied to Commercial and Industrial land across the rest of the Alpine Shire.

5.1.3.4 Cultural and Recreational Lands

Under the *Cultural Recreational Land Act 1963*, Council has the ability to charge a reduced amount of rates, or not charge rates, to lands that fall under this category. These may include, for example, tennis clubs, bowls clubs or golf clubs. In making this decision, Council needs to have regards to the services provided by the Council and the benefit to the community derived from the recreational lands.

Council individually considers community recreational lands that provide a community benefit as to whether they warrant a reduced or nil rate charge. These lands may still be required to pay service charges such as a waste and recycling collection on a user pays basis.

5.1.3.5 Rates in Lieu

In line with the *Electricity Industry Act 2000*, the Council has a 'Rates In Lieu' arrangement with the AGL Hydro Partnership for its properties within the Alpine Shire. The amount paid is determined by a Victorian Government Gazette and is based on the power generating capacity of the operation, indexed annually in line with CPI. Discounts may be provided where the station operates at low capacity.

5.1.4 Detailed Charges Strategy and Policies

Service rates and charges may be declared for provision of water supply, collection and disposal of refuse and the provision of sewage services. A service rate or charge may be declared on the basis of any criteria specified by the Council.

The annual service rate or charge is applied according to the service delivered and is fully funded from this area. It is not funded by general rates, differential rates or special rates.

Alpine Shire Council levies the following annual waste service charges:

- Waste and Recycling Collection
- Dinner Plain Waste Collection

- Waste Management Charge
- From 2023/24 a Food Organics, Green Organics (FOGO) Collection.

5.1.4.1 Waste Services Charges

Purpose

The purpose of this policy is to ensure that Council has a sound and equitable basis on which to determine the application of waste collection, recycling collection and waste management charges and ensure consistency with provisions of the *Local Government Act 2020*.

Scope

This policy applies to Council when considering and determining the annual budget of rates and charges. This policy does not apply to land located in Bogong Village.

Policy Details – Waste and Recycling Collection

Council operates a waste and recycling kerbside collection service. The waste and recycling kerbside collection service is a compulsory charge to all ratepayers excluding the following:

- Dinner Plain ratepayers (refer to Dinner Plain Waste Collection); and
- Ratepayers who have been provided an exemption from the standard waste and recycling kerbside service.

Council's kerbside waste and recycling collection is compulsory for all premises within the Shire's kerbside collection areas (as determined by Council), except where:

- Properties not included on a collection service route;
- Undeveloped land; or
- An existing commercial service already in place.

The waste and recycling kerbside collection will be charged to ratepayers on the following basis:

- Sizes of bins supplied;
- Types of bins supplied (standard or recycling);
- Quantity of bins supplied; and
- Frequency of bin collection.

The waste and recycling kerbside collection charge operates on a total cost recovery basis which can be applied across multiple years to avoid yearly fluctuations in charges being passed onto ratepayers. If revenue raised from the waste and recycling kerbside collection charge exceeds that of expenditure incurred in a given year, then the balance will be transferred to a reserve, namely the 'Waste Reserve'. The Waste Reserve will then be used for future purposes. Balances retained in the Waste Reserve must be considered each year in determining any future waste kerbside collection charge with the aim of minimising increments being applied to ratepayers. A new FOGO weekly waste service is being introduced in 2023/24.

Policy Details - Dinner Plain Waste Collection

Dinner Plain ratepayers are provided with a separate waste service under a separate waste collection contract due to the specific waste collection requirements of the village. The Dinner Plain waste service is charged on the following basis:

- Standard service; or
- Commercial service.

The commercial service is provided to properties that operate as businesses outside of normal residential property rentals. The Dinner Plain waste services charge is in lieu of the waste and recycling kerbside collection charge.

Any variations outside this policy require Council approval.

Policy Details – Waste Management

Council operates three transfer stations and has a number of residual landfills which are closed and require remediation in the future as required by the Environmental Protection Authority Victoria (EPA). Council also provides a public place waste and recycling service. There are significant costs associated with the management of these sites and provision of these services. The waste management charge is raised to recover the costs incurred.

Expenditure included within the Waste Management Charge includes:

- Landfill rehabilitation expenditure;
- Landfill monitoring expenditure;
- Landfill and transfer stations capital works (renewal and development) expenditure;
- Transfer station operations;
- Waste diversion; and
- Public place bin renewals, purchases and service costs.

The Waste Management Charge will be charged to all rateable assessments on which a building adapted for separate occupancy exists.

The Waste Management Charge operates on a total cost recovery basis which can be applied across multiple years to avoid yearly fluctuations in charges being passed onto ratepayers. If revenue raised from the Waste Management Charge exceeds that of expenditure incurred in a given year, then the balance will be transferred to a reserve, namely the 'Waste Reserve'. The Waste Reserve will then be used for application to future waste related expenditure as specified above.

Balances retained in the Waste Reserve must be considered each year in determining any future Waste Management Charge with the aim of minimising increments being applied to ratepayers.

5.1.5 Rebates and Concessions

The *Local Government Act 1989* provides for concessions applicable under the *State Concessions Act 1986*. Eligible pensioners may apply for a rate concession on their principle place of residence as funded by the State Government.

5.1.6 Detailed Rates and Charges Outcomes

5.1.6.1 Reconciliation of rates and charges to the Comprehensive Income Statement

	Forecast 2022/23	Budget 2023/24	Change	
General rates*	15,735	17,299	1,574	10.0%
Waste management charges	3,653	4,282	629	17.22%
Special rates and charges	168	171	(7)	-3.93%
Supplementary rates and rate adjustments	450	220	(230)	-51.11%
Interest on rates and charges	75	40	(35)	-46.67%
Revenue in lieu of rates	447	400	(47)	-10.5%
Total rates and charges	20,528	22,412	1,884	9.18%

* Includes the flow-through impact of 2022/23 supplementary development in the Shire.

5.1.6.2 The rate in the dollar to be levied as general rates and 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	0.2750	0.2846	(3.5%)
General rate for rateable Dinner Plain properties	0.2750	0.2846	(3.5%)
Differential rate for rateable commercial/industrial properties	0.3933	0.4071	(3.5%)
Differential rate for rateable farm properties	0.2008	0.2078	(3.5%)

* Estimated cents/\$CIV pending valuation from the Valuer General

5.1.6.3 The estimated total value of each type or class of land compared with the previous financial year. The basis of valuation is the Capital Improved Value (CIV).

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential	3,733,638	3,755,256	21,618	0.6%
Dinner Plain	270,151	271,682	1,531	0.6%
Commercial/Industrial	658,036	732,965	74,929	11.4%
Farm	1,237,566	1,241,562	3,996	0.3%
Total value of land	5,899,391	6,001,456	102,065	1.7%

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
Residential	6,383	6,390	7	0.1%
Dinner Plain	543	543	0	0.0%
Commercial/Industrial	1,028	1,052	24	2.3%
Farm	1,047	1,051	4	0.4%
Total number of assessments	9,001	9,036	35	0.4%

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential	9,919	10,962	1,043	10.52%
Dinner Plain	743	773	31	4.17%
Commercial/Industrial	2,588	2,984	396	15.30%
Farm	2,485	2,580	95	3.82%
Total amount to be raised by general rates	15,735	17,299	1,564	9.94%

5.1.6.6 The rate in the dollar to be levied as special rates and under section 163 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 %
Special rate for rateable Commercial/Industrial Dinner Plain properties (Airport not included)	0.1183	0.1224	(3.5%)

* Estimated cents/\$CIV pending valuation from the Valuer General

5.1.6.7 The estimated total amount to be raised by special rates in relation to Dinner Plain Properties compared with the previous financial year.

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Special rate for rateable Commercial/Industrial Dinner Plain properties (Airport not included)	168	171	(2)	(1.2) %
Total amount to be raised	168	171	(2)	(1.2) %

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Waste – 80 litre bin – weekly (fortnightly)	231.30	83.09	(148.21)	(178.4%)
Waste – 240 litre bin - weekly	515.24	-	(515.24)	(100.0%)
Waste – 240 litre bin - fortnightly	231.30	146.30	(85.00)	(58.10%)
FOGO – 240 litre bin – fortnightly* ¹	-	100.71	100.71	100%
Recycling – 140 litre - fortnightly	101.49	60.08	(41.41)	(68.92%)
Recycling – 240 litre - fortnightly	107.00	69.75	(37.25)	(53.41%)
Recycling – 360 litre - fortnightly	113.07	81.35	(31.72)	(38.99%)
Recycling – 240 litre - weekly	214.13	139.50	(74.63)	(53.50%)
Recycling – 360 litre - weekly	226.27	162.70	(63.57)	(28.09%)
Dinner Plain standard service	709.80	603.00	(106.80)	(17.71%)
Dinner Plain commercial service	1,613.12	1,400.00	(213.12)	(15.22%)
Waste management charge* ²	95.00	274.00	179.00	65.33%

*¹ New Food Organics Green Organics Service

*² Waste management charge have been increased to reflect service and processing cost increases.

5.1.6.9 The number of items in relation to each charge type compared to the previous financial year

Type of Charge	Bins 2022/23	Bins 2023/24	Change
	#	#	#
Waste - 80 litre bin – weekly(fortnightly)	5,948	5,973	25
Waste - 240 litre bin - weekly	772	-	(772)
Waste - 240 litre bin - fortnightly	217	1,040	823
FOGO 240 litre bin – fortnightly		6,788	6788
Recycling - 140 litre - fortnightly	394	391	(3)
Recycling - 240 litre - fortnightly	5,929	5,990	61
Recycling - 360 litre - fortnightly	623	639	16
Recycling - 240 litre - weekly	85	84	(1)
Recycling - 360 litre - weekly	79	80	1
Dinner Plain standard service	387	393	6
Dinner Plain commercial service	13	13	-
Total number of bins	14,451	21,391	6,940

Type of Charge	Assessments 2022/23	Assessments 2023/24	Change
Waste management charge	7,852	7,943	91

5.1.6.10 The estimated total amount to be raised by each type of service rate or charge compared with the previous financial year.

Type of Charge	2022/23 \$	2023/24 \$	Change %
Waste - 80 litre bin – weekly (fortnightly)	1,375,772	496,297	(177.21%)
Waste - 240 litre bin - weekly	395,449	-	100.00%
Waste - 240 litre bin - fortnightly	50,192	152,152	67.01%
FOGO 240 litre bin – fortnightly	-	683,619	100.00%
Recycling - 140 litre - fortnightly	39,987	23,491	(70.75%)
Recycling - 240 litre - fortnightly	634,403	417,803	(52.56%)
Recycling - 360 litre - fortnightly	70,443	51,983	(35.51%)
Recycling - 240 litre - weekly	18,201	11,718	(55.33%)
Recycling - 360 litre - weekly	17,875	13,016	(37.33%)
Dinner Plain standard service	277,532	236,979	(17.11%)
Dinner Plain commercial service	20,971	18,200	(15.23%)
Waste management charge	745,940	2,176,382	65.73%
Total	3,646,765	4,281,639	14.83%

5.1.6.11 Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	\$16,084,000	\$16,451,135
Number of rateable properties	9,001	9036
Base Average Rate	\$1,786.91	\$1,820.62
Maximum Rate Increase (set by the State Government)	1.75%	3.5%
Capped Average Rate	\$1,818.18	\$1,884.34
Maximum General Rates and Municipal Charges Revenue	\$16,365,470	\$17,026,924
Budgeted General Rates and Municipal Charges Revenue	\$16,084,000	\$17,299,000
Budgeted Supplementary Rates	\$125,000	\$220,000
Budgeted Total Rates and Municipal Charges Revenue	\$16,209,000	\$17,519,000

5.1.6.12 Any significant Changes that may affect the estimated amounts to be raised by rates and charges

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

- The making of supplementary valuations (2023/24: estimated \$220,000 and budgeted 2022/23: \$125,000)
- The variation of returned levels of values (e.g., valuation objections)

- 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 commercial/industrial land and vice versa.
- Introduction of new services, i.e. FOGO

5.2 Grants

5.2.1 Grants - Operating

Operating Grant Funding Type and Source	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Victorian Grants Commission	3,138	4,491	1,353
Recurrent - State Government			
Youth services	42	47	5
School crossing supervisors	44	45	1
Maternal and child health	325	325	-
Fire Services Levy	55	55	-
Libraries	162	168	6
Other	152	105	(47)
Total recurrent grants	3,918	5,236	1,318

Business Function	VGC Allocations 2023/24 \$'000
Airports	8
Building Maintenance	225
Community Development	332
Councillor's and Executive	1,562
Economic Development	503
Festivals & Events	225
Footpaths	24
Libraries	56
Local Laws	56
Open Space	385
Operations	385
Property Management	134
Recreation	70
Strategic Planning	111
Swimming Pools	139
Tourism	278
Total	4,491

5.2.1.1 Non-recurrent Operating Grants

Operating Grant Funding Type and Source	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
Non-recurrent - Commonwealth Government			
Nil	-	-	-
Non-recurrent - State Government			
Bushfire recovery	947	0	(947)
Economic development and tourism	70	10	(60)
Community development	323	281	(42)
ICT Infrastructure Support	250	-	(250)
Emergency Management	60	60	-
Flood restoration	500	0	(500)
Kerbside Transition Plan	62	0	62)
Other	246	20	(226)
Total non-recurrent grants	2,458	371	(2,087)

5.2.2 Grants – Capital Grants – Capital

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall, the level of capital grants will decrease by \$2,087m compared to the forecast for 2022/23.

A list of capital grants by type and source, classified into recurrent and non-recurrent, is included below.

5.2.2.1 Recurrent Capital Grants

Capital Grant Funding Type and Source	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Roads to recovery	698	710	12
Recurrent - State Government			
Nil	-	-	-
Total recurrent grants	698	710	12

5.2.2.2 Non-Recurrent Capital Grants

Capital Grant Funding Type and Source	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Variance Variance \$'000
Non-recurrent - Commonwealth Government			
Nil	-	-	-
Non-recurrent - State Government			
Buildings	1,990	1,836	(154)
Roads	2,726	700	(2,026)
Recreation	2,728	2,157	(571)
Bridges	479	263	(216)
Pathways	1,064	-	(1,064)
Total non-recurrent grants	8,987	4,956	(4,031)

5.3 Borrowings

The Council continues to operate free from borrowings.

5.4 Capital Works Program

This section presents an overview of capital works expenditure and funding sources, as well as a listing of the capital works projects that will be undertaken for the 2023/24 financial year. Works are also disclosed as current budget or carried forward from last year.

5.4.1 Summary of Works

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	3,109	2,705	(404)	(13)%
Plant and equipment	1,320	1,509	189	14%
Infrastructure	13,255	8,340	(4,915)	(37)%
Total	17,684	12,554	(5,130)	(29)%

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	2,705		1,075	1,630	-	1,939	-	766	-
Plant and equipment	1,509	105	1,404	-	-		-	1,509	-
Infrastructure	8,340	4,373	2,965	1,002	-	4,680	-	3,660	-
Total capital works	12,554	4,478	5,444	2,632	-	6,619	-	5,938	-

5.4.2 Capital Works Budget New Works 2023/24

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri- butions \$'000	Council cash \$'000	Borrowing \$'000
Property									
Buildings									
Myrtleford Memorial Hall	510	-	510	-	-	256	-	254	-
Myrtleford Savoy Soccer Club Upgrade	600	-	-	600	-	600	-	-	-
Ablett Pavilion Upgrade	610	-	-	610	-	610	-	-	-
Energy Efficient Projects	150	-	-	150	-	-	-	150	-
Building Renewal	200	-	200	-	-	-	-	200	-
Mountain View Childrens Centre	50	-	50	-	-	-	-	50	-
Harrietville Log Wagon	50	-	50	-	-	-	-	50	-
Building Maintenance Minor Capital Works	65	-	65	-	-	-	-	65	-
Total property	2,235		875	1,360		1,466		769	
Plant and equipment									
Plant, machinery, and equipment									
Large Plant Renewal	200	-	200	-	-	-	-	200	-
Large Plant New	50	50	-	-	-	-	-	50	-
Small Plant and Equipment Renewal	30	-	30	-	-	-	-	30	-
Vehicle Renewal	260	-	260	-	-	-	-	260	-
Vehicle New	55	55	-	-	-	-	-	55	-
Office furniture and equipment									
Disaster Recovery System Renewal	40	-	40	-	-	-	-	40	-
Internet Renewal	20	-	20	-	-	-	-	20	-
Cyber Security	215	-	215	-	-	-	-	215	-
Unified Communications	22	-	22	-	-	-	-	22	-

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Council cash	Borrowing
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate Technology Infrastructure	270	-	270	-	-	-	-	270	-
Asset management System	20	-	20	-	-	-	-	20	-
End Use Computers	163	-	163	-	-	-	-	163	-
Business Reporting Systems	80	-	80	-	-	-	-	80	-
Library Books	84	-	84	-	-	-	-	84	-
Total plant and equipment	1,509	105	1,404	-	-	-	-	1,509	-
Infrastructure									
Roads									
Dinner Plain Activation	600	600	-	-	-	600	-	-	-
Development Engineering Roads Design	100	-	100	-	-	-	-	100	-
Roads Upgrades	250	-	-	250	-	-	-	250	-
Road Stabilisation and Patching 2023/2024	220	-	220	-	-	220	-	-	-
Resealing and Asphalt Overlays 2023/2024	850	-	850	-	-	500	-	350	-
Kerb And Channel Renewal 2023/2024	145	-	145	-	-	-	-	145	-
Line Marking 2023/2024	50	-	50	-	-	-	-	50	-
Gravel Road Reconstruction and Resheeting Program	500	-	500	-	-	-	-	500	-
Bridges									
Nimmo Pedestrian Bridge	263	263	-	-	-	263	-	-	-
East Ovens Pedestrian Bridge	185	185	-	-	-	113	-	72	-
Bridge Renewal	190	-	190	-	-	-	-	190	-
Footpaths and cycleways									
Footpath Renewal	150	-	150	-	-	-	-	150	-
Drainage									
Drainage Renewal	270	-	270	-	-	-	-	270	-

Capital Works Area	Project cost	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowing
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Development Engineering Drainage Program	20	-	20	-	-	-	-	20	-
Recreational, leisure and community facilities									
Dinner Plain Snowmaking	850	850	-	-	-	850	-	-	-
Bright Skate Park	40	40	-	-	-	30	-	10	-
Stockman Vegetation Offset Management	15	-	15	-	-	-	-	15	-
Myrtleford Splash Park	660	660	-	-	-	660	-	-	-
Waste									
Kerbside Bins Renewal and New	100	-	100	-	-	-	-	100	-
Public Bins Renewal	35	-	35	-	-	-	-	35	-
Food Organics Garden Organics (FOGO) Bins	60	60	-	-	-	-	-	60	-
Transfer Station and Office Renewal	25	-	25	-	-	-	-	25	-
Total infrastructure	5,578	2,658	2,670	250	-	3,236	-	2,342	-
Capitalised wages	900	300	300	300	-	-	-	900	-
Total new capital works expenditure	10,222	3,063	5,249	1,910	-	4,702	-	5,520	-

5.4.3 Works Carried Forward from 2022/23

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contribu- tions \$'000	Council cash \$'000	Borrowing \$'000
Property									
Buildings									
Tawonga Memorial Hall	200	-	200	-	-	200	-	-	-
Myrtleford Savoy Soccer Club Upgrade	160	-	-	160	-	160	-	-	-
Ablett Pavilion Upgrade	110	-	-	110	-	110	-	-	-
Total property	470	-	200	270	-	470	-	-	-
Infrastructure									
Roads									
Dinner Plain Activation	500	500	-	-	-	500	-	-	-
Montgomery Lane Scoping and Design	30	-	30	-	-	30	-	-	-
Carparking Study – Bright Carparking Stage 3	50	-	50	-	-	-	-	50	-
Bridges									
Nimmo Pedestrian Bridge	487	487	-	-	-	487	-	-	-
Drainage									
Development Engineering Design Program	80	-	80	-	-	-	-	80	-
Recreation, Leisure Community									
Dinner Plain Snowmaking	150	150	-	-	-	150	-	-	-
Myrtleford Sport and Activation Recreation Plan	80	-	-	80	-	80	-	-	-
Bright Pioneer Park Masterplan	50	-	-	50	-	50	-	-	-
Mount Beauty Education and Sports Precinct	60	-	-	60	-	60	-	-	-
Myrtleford Splashpark	200	200	-	-	-	200	-	-	-
Tronoh Dredgehole Precinct Design	175	-	-	175	-	175	-	-	-
Total infrastructure	1,862	1,337	160	365	-	1,732	-	130	-
Total capital works carried forward	2,332	1,337	360	635	-	2,202	-	130	-

5.4.4 Summary of Planned Capital Works Expenditure For the four years ended 30 June 2027

Capital Works Area 2025	Asset expenditure type					Summary of funding sources			
	Project	New	Renewal	Upgrade	Expansion	Grants	Contri-	Council	Borrowing
	cost \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	butions \$'000	cash \$'000	\$'000
Property									
Buildings	2,205	-	2,205	-	-	-	-	2,205	-
Total property	2,205	-	2,205	-	-	-	-	2,205	-
Plant and equipment									
Plant, machinery and equipment	459	-	459	-	-	-	-	459	-
Computers and telecommunications	246	-	246	-	-	-	-	246	-
Intangibles	41	-	41	-	-	-	-	41	-
Library books	79	-	79	-	-	-	-	79	-
Total plant and equipment	825	-	825	-	-	-	-	825	-
Infrastructure									
Roads	2,068	-	1,082	986	-	726	-	1,342	-
Bridges	295	-	295	-	-	-	-	295	-
Footpaths and cycleways	289	-	289	-	-	-	-	289	-
Drainage	234	-	234	-	-	-	-	234	-
Recreational, leisure and community facilities	528	-	528	-	-	528	-	-	-
Parks, open space and streetscapes	104	-	104	-	-	-	-	104	-
Waste	363	-	363	-	-	-	-	363	-
Total infrastructure	3,881	-	2,895	986	-	1,254	-	2,627	-
Unallocated	1,854	-	-	1,854	-	-	-	1,854	-
Total capital works expenditure	8,765	-	5,925	2,840	-	1,254	-	7,511	-

Capital Works Area 2026	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Buildings	2,260	-	2,260	-	-	-	-	2,260	-
Total property	2,260	-	2,260	-	-	-	-	2,260	-
Plant and equipment									
Plant, machinery and equipment	459	-	459	-	-	-	-	459	-
Computers and telecommunications	246	-	246	-	-	-	-	246	-
Intangibles	41	-	41	-	-	-	-	41	-
Library books	81	-	81	-	-	-	-	81	-
Total plant and equipment	827	-	827	-	-	-	-	827	-
Infrastructure									
Roads	2,125	-	1,134	991	-	742	-	1,383	-
Bridges	302	-	302	-	-	-	-	302	-
Footpaths and cycleways	297	-	297	-	-	-	-	297	-
Drainage	237	-	237	-	-	-	-	237	-
Recreational, leisure and community facilities	514	-	514	-	-	-	-	514	-
Parks, open space and streetscapes	107	-	107	-	-	-	-	107	-
Waste	372	-	372	-	-	-	-	372	-
Total infrastructure	3,954	-	2,963	991	-	742	-	3,212	-
Unallocated	1,909	-	-	1,909	-	-	-	1,909	-
Total capital works expenditure	8,950	-	6,050	2,900	-	742	-	8,208	-

Capital Works Area 2027	Asset expenditure type					Summary of funding sources			
	Project cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Buildings	2,316	-	2,316	-	-	-	-	2,316	-
Total property	2,316	-	2,316	-	-	-	-	2,316	-
Plant and equipment									
Plant, machinery and equipment	459	-	459	-	-	-	-	459	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers & telecommunications	246	-	246	-	-	-	-	246	-
Intangibles	41	-	41	-	-	-	-	41	-
Library books	83	-	83	-	-	-	-	83	-
Total plant and equipment	829	-	829	-	-	-	-	829	-
Infrastructure									
Roads	2,106	-	1,117	989	-	759	-	1,347	-
Bridges	309	-	309	-	-	-	-	309	-
Footpaths and cycleways	305	-	305	-	-	-	-	305	-
Drainage	244	-	244	-	-	-	-	244	-
Recreational, leisure and community facilities	554	-	554	-	-	-	-	554	-
Parks, open space and streetscapes	110	-	110	-	-	-	-	110	-
Waste	381	-	381	-	-	-	-	381	-
Total infrastructure	4,009	-	3,020	989	-	759	-	3,250	-
Unallocated	1,966	-	-	1,966	-	-	-	1,966	-
Total capital works expenditure	9,120	-	6,165	2,955	-	759	-	8,361	-

5.5 Financial Performance Indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Sch 3 of the *Local Government (Planning and Reporting) Regulations 2020*.

Results against these indicators will be reported in Council's Annual Report.

Indicator	Measure	Forecast 2022/23	Budget 2023/24	Future Budget Projections			Trend +/o/-
		2024/25	2025/26	2026/27			
<i>Operating position</i>							
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	-6.9%	-5.9%	-4.2%	-6.9%	-6.5%	O
<i>Liquidity</i>							
Working Capital	Current assets / current liabilities	392.6%	349.1%	363.4%	270.8%	243.0%	-
Unrestricted cash	Unrestricted cash / current liabilities	28.3%	51.9%	35.7%	217%	32.8%	O
<i>Obligations</i>							
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	0.0%	0.0%	0.0%	0.0%	0.0%	O
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings/rate revenue	0.0%	0.0%	0.0%	0.0%	0.0%	O
Indebtedness	Non-current liabilities / own source revenue	40.5%	38.2%	24.7%	24.8%	24.6%	-
Asset renewal	Asset renewal expenditure/ depreciation	191.8%	111.4%	150.0%	101.5%	101.4%	-

Indicator	Measure	Forecast 2022/23	Budget 2023/24	Future Budget Projections			Trend +/o/-
Stability							
Rates concentration	Rate revenue/adjusted underlying revenue	63.1%	67.7%	68.4%	68.6%	69.8%	O
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.5%	0.5%	0.5%	0.5%	0.5%	O
Efficiency							
Expenditure level	Total expenditure/no. of property assessments	\$3,748	\$3,836	\$3,880	\$4,060	\$4,163	O
Revenue level	Residential rate revenue / No. of residential property assessments	\$1,608	\$1,715	\$1,786	\$1,802	\$1,850	+
Workforce turnover	No. of permanent staff resignations & terminations/average no. of permanent staff for the financial year	20%	10%	10%	10%	10%	O

Key to Forecast Trend:

- + Forecast increase in Council's financial performance/financial position indicator
- O Forecasts that Council's financial performance/financial position indicator will be steady
- Forecast reduction in Council's financial performance/financial position indicator

Notes to indicators

Loans and Borrowings - Council repaid all its borrowings in July 2015 and does not forecast to take out any further borrowings.

5.6 Targeted Performance Indicators – Service and Financial

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.

Indicator Service	Measure	Forecast	Budget	Future Budget Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
Governance¹							
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100	55	55	55.3	55.6	55.8	+
Roads²							
Sealed Local Roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council per kms of sealed local roads	95%	95%	95.5%	96%	96.4%	+
Statutory Planning³							
Planning Applications decided within the required relevant time	Number of planning application decisions made within the relevant required time by the number of decisions made	40%	67%	67.3%	67.7%	68%	+
Waste Management⁴							
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins by weight of garbage, recyclables and green organics collected from kerbside bins	40%	47%	47.2%	47.5%	47.7%	+

Indicator	Measure	Forecast	Budget	Future Budget Projections			Trend
Financial		2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
<i>Liquidity⁵</i>							
Working Capital	Current assets / current liabilities	392.6%	349.1%	320.4%	280.8%	280%	-
<i>Obligations⁶</i>							
Asset renewal	Asset renewal and upgrade expense / asset depreciation	191.8%	111.4%	150.5%	101.5%	104.4%	-
<i>Stability⁷</i>							
Rates concentration	Rate revenue / adjusted underlying revenue	63.1%	67.7%	68.5%	68.5%	68.5%	O
<i>Efficiency⁸</i>							
Expenditure Level	Total expenses / no. of property assessments	\$3,748	\$3,836	\$3,880	\$3,900	\$4,000	+

Key to Target Trend:

- + Increase in Council's financial / service performance
- O Council's financial / service performance will be steady
- Reduction in Council's financial / service performance

Notes to indicators

1. Satisfaction with community consultation and engagement was lowest in 2021/22 - Council will use this as a benchmark for future improvement.
2. Council has undertaken a condition assessment of sealed local roads in 2022/23, with results expected by June 2023. Coupled with the impact of wet weather causing damage to the sealed local road network, it is anticipated that Council's % of sealed local roads below the intervention level may fall compared to previous years, with gradual improvement over future years as a targeted maintenance program improves condition.

3. Council has elected to use the current Statewide Council average of 67% as a target to improve Statutory Planning services in 2023/24. This target may be amended once end-of-year results are obtained for 2022/23.
4. Council will be introducing Food Organics Garden Organics (FOGO) in July 2023 - which should increase the proportion of waste being diverted from landfill. Council has elected to use the current Statewide Council average of 47% as a target in 2023/24 and will review after 12 months of FOGO being delivered.
5. Working Capital is at high levels currently due to unspent Capital grants, the target is to return the indicated range.
6. Council is targeting an Asset Renewal metric in the 100% - 125% range which is considered appropriate in context of asset base.
7. Council is targeting a consistence result for this indicator which emphasises Council's reliance on rates revenue to provide the important services to the community.
8. Council is targeting expenditure growth to be consistent over future periods.

6 Schedule of Fees and Charges

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

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.

Please see overleaf.

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Corporate - Finance and Governance								
Finance	Records retrieval	5 years old or less	Yes	\$ 13.00	\$ 25.00	\$ 12.01	per item	No
Finance	Records retrieval	over 5 years old	Yes	\$ 43.50	\$ 45.00	\$ 1.50	per item	No
Finance	Disabled parking permit			free	free			No
Governance	Freedom of information		Yes	as per legislation	as per legislation		as per legislation	Yes
Corporate - Rates								
Rates	Rates debt recovery costs		Yes	Cost recovery from the ratepayer	Cost recovery from the ratepayer			Partial
Customer Experience - Customer Service								
Customer Service	Land information certificate	Within 7 days	Yes	as per legislation	as per legislation		as per legislation	Yes
Customer Service	Land information certificate	Within 24 hrs	Yes	\$ 51.50	\$ 52.00	\$ 0.50	per certificate	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Customer Service	Copy of rates notice	Post 1999	Yes	\$ 12.50	\$ 12.50	\$ -	per notice per year	No
Customer Experience - Events								
Events	Waste Charges		Yes	\$ -	cost of the service plus 10% administration fee			No
Customer Experience - Libraries								
Libraries	Overdue fine > than 2 days	Inter library	Yes	\$ -	\$ 0.60	\$0.60	per day	No
Libraries	Overdue fine > than 2 days	Book Club	Yes	\$ -	\$ 1.00	\$1.00	per day	No
Libraries	Non-Collection of reserved item				\$ 2.00	\$ 2.00	per item	No
Libraries	Printing/photocopying	Black & White A4	Yes	\$ 0.20	\$ 0.25	\$ 0.05	per page	No
Libraries	Printing/photocopying	Colour A4	Yes	\$ 0.50	\$ 0.50	\$ -	per page	No
Libraries	Printing/photocopying	Black & White A3	Yes	\$ 0.50	\$ 0.50	\$ -	per page	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Libraries	Printing/photocopying	Colour A3	Yes	\$ 1.00	\$ 1.00	\$ -	per page	No
Libraries	Minor damage to an item or barcode		Yes	\$ 2.50	\$ 3.00	\$ 0.50	per item	No
Libraries	DVD or CD ROM replacement cover		Yes	\$ 2.50	\$ 3.00	\$ 0.50	per item	No
Libraries	CDB covers		Yes	\$ 10.50	\$ 10.20	-\$ 0.30	per item	No
Libraries	Lost or damaged items, where price is known		Yes	Price of item	Price of item		per item	No
Libraries	Lost or damaged items, where price is unknown	Adult book	Yes	\$ 27.00	\$ 27.00	\$ -	per item	No
Libraries	Lost or damaged items, where price is unknown	Junior book	Yes	\$ 14.50	\$ 14.50	\$ -	per item	No
Libraries	Lost or damaged items, where price is unknown	Light romance	Yes	\$ 2.50	\$ 2.00	-\$ 0.50	per item	No
Libraries	Lost or damaged items, where price is unknown	Periodical	Yes	\$ 9.50	\$ 9.40	-\$ 0.10	per item	No
Libraries	Lost or damaged items, where price is unknown	Book on disk	Yes	\$ 103.50	\$ 104.00	\$ 0.50	per item	No
Libraries	Lost or damaged items, where price is unknown	Single disk	Yes	\$ 3.50	\$ 19.80	\$ 16.30	per item	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Libraries	Lost or damaged items, where price is unknown	DVD	Yes	\$ 28.00	\$ 28.50	\$ 0.50	per item	No
Libraries	Lost or damaged items, where price is unknown	Playaway	Yes	\$ 103.50	\$ 104.00	\$ 0.50	per item	No
Libraries	Lost or damaged items, where price is unknown	MP3	Yes	\$ 108.50	\$ 109.10	\$ 0.60	per item	No
Libraries	Replacement of lost or damaged cards		Yes	\$ 3.00	\$ 3.00	\$ -	per card	No
Libraries	Interlibrary loans (for loans outside of Victoria or from non-library institutions)		Yes	\$ 28.50	\$ 28.50		per item	No
Libraries	Inter library loan strap/barcode		Yes	\$ 3.50	\$ 4.00	\$ 0.50	per item	No
Libraries	Requests for photocopies not in stock and obtained on inter library loan		Yes	As charged by supplier	As charged by supplier		per item	No
Libraries	Research fee		Yes	\$ 16.50	\$ 16.50	\$ -	per half hour	No
Libraries	Programs and activities		Yes	Free to minimal charge	Set for each event seperately		per attendee	No
Libraries	Disc Cleaning		Yes	\$ 4.50	\$ 4.50	\$ -	per item	No
Libraries	Room Hire		Yes	\$ 5.00	\$ 17.00	\$ 12.00	per hour	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Libraries	USB		Yes		Recover Costs	Recovery of costs. Depends on memory capacity	per item	No
Customer Experience - Visitor Information Centres								
Tours and Talks	Mount Beauty tour and talk (adult)		Yes	\$ 5.00	\$ 5.00		Per person	No
Tours and Talks	Mount Beauty tour and talk (junior)		Yes		\$ 3.00		Per person	No
Engineering and Assets								
Asset Management	Application for Occupation/Works on Council Managed Land Permit		Yes	free	free		per permit	No
Operations - Bright Sports Centre								
Bright Sports Centre	Additional Lifeguard		Yes	\$ 37.50	\$ 39.00	\$ 1.50	per hour	No
Bright Sports Centre	Centre Membership - all areas	Adult - 1 month	Yes	\$ 92.00	\$ 95.50	\$ 3.50	per person	No
Bright Sports Centre	Centre Membership - all areas	Concession - 1 month	Yes	\$ 67.50	\$ 70.00	\$ 2.50	per person	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Bright Sports Centre	Centre Membership - all areas	Family - 1 month	Yes	\$ 164.00	\$ 170.00	\$ 6.00	per family	No
Bright Sports Centre	Centre Membership - all areas	Adult - 3 month	Yes	\$ 268.00	\$ 277.50	\$ 9.50	per person	No
Bright Sports Centre	Centre Membership - all areas	Concession - 3 month	Yes	\$ 195.00	\$ 202.00	\$ 7.00	per person	No
Bright Sports Centre	Centre Membership - all areas	Family - 3 month	Yes	\$ 475.00	\$ 492.00	\$ 17.01	per family	No
Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Adult	Yes	\$ 76.50	\$ 79.50	\$ 3.00	per person	No
Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Concession	Yes	\$ 53.50	\$ 55.50	\$ 2.00	per person	No
Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Family	Yes	\$ 158.00	\$ 164.00	\$ 6.00	per family	No
Bright Sports Centre	After Hours Access	Fob Charge	Yes	\$ 21.00	\$ 22.00	\$ 1.00	per fob	No
Bright Sports Centre	Swimming pool only	Adult - 3 month	Yes	\$ 128.00	\$ 132.50	\$ 4.50	per person	No
Bright Sports Centre	Swimming pool only	Concession - 3 Month	Yes	\$ 80.00	\$ 83.00	\$ 3.00	per person	No
Bright Sports Centre	Swimming pool only	Family - 3 month	Yes	\$ 322.00	\$ 333.50	\$ 11.50	per family	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Bright Sports Centre	Swimming pool only	Adult casual visit	Yes	\$ 8.50	\$ 9.00	\$ 0.50	per person	No
Bright Sports Centre	Swimming pool only	Child/concession - casual visit	Yes	\$ 5.00	\$ 5.50	\$ 0.20	per person	No
Bright Sports Centre	Swimming pool only	Family - Casual Visit	Yes	\$ 18.50	\$ 19.50	\$ 1.00	per family	No
Bright Sports Centre	Swimming pool only	Adult 10 visit card	Yes	\$ 76.50	\$ 79.50	\$ 3.00	per card	No
Bright Sports Centre	Swimming pool only	Concession/child 10 visit card	Yes	\$ 45.00	\$ 47.00	\$ 2.00	per card	No
Bright Sports Centre	Casual gym entry (includes gym and pool)	Adult Casual	Yes	\$ 15.50	\$ 16.50	\$ 1.00	per person	No
Bright Sports Centre	Casual gym entry (includes gym and pool)	Concession - Casual	Yes	\$ 11.00	\$ 11.50	\$ 0.50	per person	No
Bright Sports Centre	Casual gym entry (includes gym and pool)	Adult 10 visit card	Yes	\$ 139.50	\$ 144.50	\$ 5.00	per card	No
Bright Sports Centre	Casual gym entry (includes gym and pool)	Concession 10 visit card	Yes	\$ 96.50	\$ 100.00	\$ 3.50	per card	No
Bright Sports Centre	Hydro program	Hydro 10 Visit Card	Yes		\$ -	\$ -	per person	No
Bright Sports Centre	Learn to swim program		Yes	\$ 18.50	\$ 19.50	\$ 1.00	per person per session	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Bright Sports Centre	Learn to swim program - Early payment discount 10%		Yes		\$ -	\$ -	per person	No
Bright Sports Centre	Learn to swim private lesson		Yes	\$ 58.00	\$ 60.00	\$ 2.00	per lesson	No
Bright Sports Centre	Casual group exercise class entry	Regular Class - Non Member	Yes	\$ 12.50	\$ 13.00	\$ 0.50	per person	No
Bright Sports Centre	Casual group exercise class entry	Active Seniors Class - Non Member	Yes	\$ 7.50	\$ 8.00	\$ 0.50	per person	No
Bright Sports Centre	Casual group exercise class entry	Intro Seniors Class	Yes	\$ 6.50	\$ 7.00	\$ 0.50	per person	No
Bright Sports Centre	Squash court	Adult	Yes	\$ 7.50	\$ 8.00	\$ 0.50	per person	No
Bright Sports Centre	Squash court	Child/concession	Yes	\$ 5.00	\$ 5.50	\$ 0.20	per person	No
Bright Sports Centre	Multi-purpose room hire		Yes	\$ 27.00	\$ 28.00	\$ 0.95	per hour	No
Bright Sports Centre	Pool hire with lifeguard		Yes	\$ 109.00	\$ 113.00	\$ 4.00	per hour	No
Bright Sports Centre	Shower Only		Yes	\$ 4.50	\$ 5.00	\$ 0.50	per person	No
Bright Sports Centre	Squash Membership - 1 week	adult	Yes	\$ -	\$ 12.00	\$ 12.00	per person	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Bright Sports Centre	Squash Membership - 1 week	Concession	Yes	\$ -	\$ 8.00	\$ 8.00	per person	No
Bright Sports Centre	Corporate Membership 5 to 9 Members - 1 month (new members only)	Adult	Yes	\$ -	\$ 83.00	\$ 83.00	per person	No
Bright Sports Centre	Corporate Membership 5 to 9 Members - 1 month (new members only)	Concession	Yes	\$ -	\$ 61.00	\$ 61.00	per person	No
Bright Sports Centre	Corporate Membership 10 to 19 Members - 1 month (new members only)	Adult	Yes	\$ -	\$ 80.00	\$ 80.00	per person	No
Bright Sports Centre	Corporate Membership 10 to 19 Members - 1 month (new members only)	Concession	Yes	\$ -	\$ 55.00	\$ 55.00	per person	No
Bright Sports Centre	Corporate Membership 20+ Members - 1 month (new members only)	Adult	Yes	\$ -	\$ 75.00	\$ 75.00	per person	No
Bright Sports Centre	Corporate Membership 20+ Members - 1 month (new members only)	Concession	Yes	\$ -	\$ 50.00	\$ 50.00	per person	No
Operations - Cemetery								
Cemetery	Administration Fee Misc - Interment		Yes	\$ -	\$ 35.00		per person	No
Cemetery	Administration Fee Misc - Search of cemetery records		Yes	\$ -	\$ 15.00		per person	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Cemetery	Interment Services Exhumation		Yes	\$ -	\$ 425.00		per person	No
Cemetery	Interment Services - Interment of bodily remains - Adult - First Interment		Yes	\$ -	\$ 85.00		per person	No
Cemetery	Interment Services Re Opening Grave - With Cover		Yes	\$ -	\$ 185.00		per person	No
Cemetery	Interment Services Re Opening Grave - Without Cover		Yes	\$ -	\$ 175.00		per person	No
Cemetery	Memorial permit fees Installation - New Headstone and base without existing foundation - Single Grave - Or Monument		Yes	\$ -	\$ 200.00		per person	No
Cemetery	Right of Interment bodily remains At need - Adult - First Interment		Yes	\$ -	\$ 85.00		per person	No
Operations - Community Centres								
Community Centres	Hall or kitchen only hire	Max \$170/day	Yes	\$ 17.00	\$ 18.00	\$ 1.00	per hour	No
Community Centres	Hall and kitchen hire	Max \$280/day	Yes	\$ 28.50	\$ 29.50	\$ 1.00	per hour	No
Community Centres	Bond		Yes	\$ 269.00	\$ 275.00	\$ 6.00	per hire	No
Community Centres	Hall hire insurance (any hall)		Yes	\$ 37.50	\$ 39.00	\$ 1.50	per hire	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Operation - Swimming Pools								
Swimming Pools	Adult daily		Yes	\$ 5.50	\$ 6.00	\$ 0.50	per person	No
Swimming Pools	Child/concession daily		Yes	\$ 3.00	\$ 3.50	\$ 0.10	per person	No
Swimming Pools	Supervising parent		Yes	\$ 4.00	\$ 4.50	\$ 0.50	per person	No
Swimming Pools	Family season - early bird		Yes	\$ 89.00	\$ 92.50	\$ 3.50	per season	No
Swimming Pools	Family season - after early bird closes		Yes	\$ -	\$ 220.00	\$ 220.00	per season	No
Swimming Pools	Adult season		Yes	\$ 82.00	\$ 85.00	\$ 3.00	per season	No
Swimming Pools	Child/concession season		Yes	\$ 43.50	\$ 45.00	\$ 1.50	per season	No
Swimming Pools	Adult 10 visit pass		Yes	\$ 48.00	\$ 50.00	\$ 2.00	per 10 visits	No
Swimming Pools	Child/concession 10 visit pass		Yes	\$ 27.00	\$ 28.00	\$ 0.95	per 10 visits	No
Swimming Pools	Mount Beauty stadium hire		Yes	\$ 27.50	\$ 28.50	\$ 1.00	per hour	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Swimming Pools	Aqua fit/concession		Yes	\$ 8.00	\$ 8.50	\$ 0.50	per session	No
Swimming Pools	Aqua fit/adult		Yes	\$ 11.00	\$ 11.40	\$ 0.40	per session	No
Swimming Pools	Arthritis group		Yes	\$ 3.00	\$ 3.50	\$ 0.10	per hour	No
Swimming Pools	Lane hire		Yes	\$ 30.50	\$ 32.00	\$ 1.50	and swi	No
Swimming Pools	Learn to swim		Yes	\$ 18.00	\$ 19.00	\$ 1.00	one lesson	No
Swimming Pools	Learn to swim		Yes	\$ 56.00	\$ 58.00	\$ 2.00	private lesson	No
Swimming Pools	Pool hire with lifeguard		Yes	\$ 107.00	\$ 111.00	\$ 4.00	per hour	No
Swimming Pools	Seniors Hour		Yes	\$ 3.00	\$ 3.50	\$ 0.50	per hour	No
Operation - The Pavillion, Pioneer Park								
The Pavilion	Meeting room	max 10hr charge/day	Yes	\$ 16.00	\$ 17.00	\$ 1.00	per hour	No
The Pavilion	Function Centre (no kitchen)	max 10hr charge/day	Yes	\$ 26.50	\$ 27.50	\$ 1.00	per hour	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
The Pavilion	Function Centre incl. kitchen	max 10hr charge/day	Yes	\$ 46.50	\$ 48.50	\$ 2.00	per hour	No
The Pavilion	Kitchen only	max 10hr charge/day	Yes	\$ 26.50	\$ 27.50	\$ 1.00	per hour	No
The Pavilion	First Aid Room & Downstairs Toilets (2) Hire	Full day hire	Yes	\$ 152.00	\$ 157.50	\$ 5.50	per day	No
The Pavilion	Entire Downstairs Area (Changerooms, First Aid Room, Toilets)	Full day hire	Yes	\$ 355.00	\$ 367.50	\$ 12.50	per day	No
Operations - Waste Services								
Waste	Domestic putrescible and hard waste		Yes	\$ 48.00	\$ 50.00	\$ 2.00	per cubic metre	No
Waste	Domestic putrescible and hard waste	minimum charge	Yes	\$ 8.00	\$ 8.50	\$ 0.50	per large bag	No
Waste	Concrete and bricks		Yes	\$ 40.50	\$ 42.00	\$ 1.50	per cubic metre	No
Waste	Cement sheeting, plaster board		Yes	\$ 57.00	\$ 59.00	\$ 2.00	per cubic metre	No
Waste	Green waste		Yes	\$ 18.50	\$ 19.50	\$ 1.00	per cubic metre	No
Waste	Raw organic timber		Yes	\$ 18.50	\$ 19.50	\$ 1.00	per cubic metre	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Waste	Processed/treated timber		Yes	\$ 48.00	\$ 50.00	\$ 2.00	per cubic metre	No
Waste	Whitegoods (all)		Yes	\$ 11.50	\$ 12.00	\$ 0.50	each	No
Waste	Steel		Yes	\$ 12.00	\$ 12.50	\$ 0.50	per cubic metre	No
Waste	Oil		Yes	free	free		per litre	No
Waste	Plastic and metal oil containers			\$ 0.80	\$ 1.00	\$ 0.20	per item	No
Waste	Car bodies		Yes	\$ 26.00	\$ 27.00	\$ 1.00	per item	No
Waste	Aluminium, cardboard, steel cans, plastic bottles and containers		Yes	\$ 15.50	\$ 16.50	\$ 1.00	per cubic metre	No
Waste	Paint cans 10 litres and over of any size containing paint		Yes	\$ 5.00	\$ 5.50	\$ 0.20	per litre	No
Waste	Car batteries		Yes	free	free		each	No
Waste	LPG cylinders		Yes	\$ 6.00	\$ 6.50	\$ 0.50	each	No
Waste	Tyres small/4WD		Yes	\$ 11.00	\$ 11.50	\$ 0.50	each	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Waste	Tyres large - truck		Yes	\$ 16.00	\$ 17.00	\$ 1.00	each	No
Waste	Tyres large - tractor or truck		Yes	\$ 95.00	\$ 98.50	\$ 3.35	each	No
Waste	E-waste - Small appliances		Yes	free	free		each	No
Waste	E-waste - Medium appliances		Yes	free	free		each	No
Waste	E-waste - Large appliances		Yes	free	free		each	No
Waste	E-waste scheme exempt items		Yes	free	free		each	No
Waste	Asbestos - Porepunkah only	Minimum charge \$5	Yes	\$ 101.50	\$ 105.50	\$ 4.00	per cubic metre	No
Waste	Green organic mulch sales		Yes	free	free		per cubic metre	No
Waste	Crushed concrete sales		Yes	\$ 39.50	\$ 41.00	\$ 1.50	per cubic metre	No
Waste	Mattress - any size except cot		Yes	\$ 29.50	\$ 31.00	\$ 1.50	each	No
Waste	Mattress - cot		Yes	\$ 10.50	\$ 11.00	\$ 0.50	each	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Waste	Single seater couch		Yes	\$ 21.50	\$ 22.50	\$ 1.00	each	No
Waste	Two seater, sofa or larger couch		Yes	\$ 30.50	\$ 32.00	\$ 1.50	each	No
Waste	Skis or snowboards		Yes	\$ 6.50	\$ 7.00	\$ 0.50	per pair or board	No
Waste	Silage wrap		Yes	\$ 3.50	\$ 4.00	\$ 0.50	per cubic metre	No
Waste	Drum master		Yes	free	free			No
Statutory Planning & Amenity - Building								
Building	Lodgement Fee			as per legislation	as per legislation			
Building	Commercial works \$15,000 - \$39,999	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Building	Commercial works \$40,000 or over	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Building	Carport, garage, verandahs, patios, pergolas and other small extensions - up to 4 inspections \$16,001 or greater alterations / additions to a Class 1 or 10		Yes	competitive quote	competitive quote		minimum fee	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Building	Swimming pool / spa registration		No	as per legislation	as per legislation		Per property	Yes
Building	Swimming pool / spa document search fee		No	as per legislation	as per legislation		Per property	Yes
Building	Swimming pool / spa inspection (2 site visit max)		Yes	\$ 415.00	\$ 500.00	\$ 85.00	Minimum fee	No
Building	Certificate of compliance lodgement		Yes	as per legislation	as per legislation			Yes
Building	Certificate of non-compliance lodgement		Yes	as per legislation	as per legislation			Yes
Building	Commercial works <\$15,000	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Building	Commercial works \$15,001 - \$40,000	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Building	Commercial works >\$40,001	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Building	Carport, garage, sheds, veranda and other small extensions		Yes	competitive quote	competitive quote		minimum fee	No
Building	Swimming pool (in-ground)		Yes	competitive quote	competitive quote		minimum fee	No
Building	Swimming pool (above ground)		Yes	competitive quote	competitive quote		minimum fee	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Building	Restumping or demolition		Yes	competitive quote	competitive quote		minimum fee	No
Building	Dwelling extensions and alterations		Yes	competitive quote	competitive quote		minimum fee plus applicable levies	No
Building	New dwelling		Yes	competitive quote	competitive quote		minimum fee plus applicable levies	No
Building	Multi-unit development		Yes	competitive quote	competitive quote		minimum fee	No
Building	Extension of time for building permit		Yes	\$ 268.00	\$ 270.00	\$ 2.00	per extension	No
Building	Temporary Siting approvals x3 Structures		Yes	\$ 447.00	\$ 450.00	\$ 3.00		
Building	Temporary Siting approvals more than 3 Structures		Yes	\$ 570.00	\$ 590.00	\$ 20.00		
Building	POPE attendance up to 1000 persons & 1 prescribed structure		Yes	\$ 1,146.50	\$ 1,300.00	\$ 153.50		No
Building	POPE attendance up to 5000 persons & 5 prescribed structure		Yes	\$ 1,561.00	\$ 1,800.00	\$ 239.01		No
Building	POPE attendance of greater than 5,000 persons and more than 5 prescribed structures		Yes	\$ 1,770.00	\$ 2,000.00	\$ 230.00		No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Building	Minor amendment to building permit		Yes	\$ 137.00	\$ 140.00	\$ 3.01	per amendment	No
Building	Major amendment to building permit		Yes	\$ 274.00	\$ 300.00	\$ 26.00	per amendment	No
Building	Variation to ResCode (report and consent)		Yes	as per legislation	as per legislation		as per legislation	Yes
Building	Notification of adjoining landowners for siting variation		Yes	as per legislation	as per legislation		per item	
Building	Flooding (Reg 153)		Yes	as per legislation	as per legislation		per item	
Building	Projections beyond street alignment (Part 6)		Yes	as per legislation	as per legislation		per item	
Building	Protection of the public (Reg 116)		Yes	as per legislation	as per legislation		per item	
Building	Additional inspection or re-inspection		Yes	\$ 241.00	\$ 250.00	\$ 9.00	per inspection	No
Building	Additional inspection or re-inspection (remote area)		Yes	\$ 328.00	\$ 350.00	\$ 22.00	per inspection	No
Building	Copy of building permit, endorsed plans or occupancy permit		Yes	\$ 35.00	as per legislation		as per legislation	Yes
Building	Legal point of discharge information		No	as per legislation	as per legislation		as per legislation	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Building	Build over easement		No	as per legislation	as per legislation		as per legislation	Yes
Building	Building information certificate		No	as per legislation	as per legislation		as per legislation	Yes
Building	Essential service inspection and report	minimum amount	Yes	\$ 450.00	\$ 500.00	\$ 50.00	per inspection	No
Building	Non-mandatory inspection		Yes	\$ 240.00	\$ 300.00	\$ 60.00	per inspection	No
Building	Council Comments (to vary a regulation, where report and consent not an option)		Yes	\$ 440.00	\$ 450.00	\$ 10.00	as per regulations	No
Building	BAL Assessment – desktop assessment:		Yes	\$ 650.00	\$ 650.00	\$ -	minimum fee	No
Building	BAL Assessment – on site assessment:		Yes	\$ 1,300.00	\$ 1,300.00	\$ -	minimum fee	No
Building	BAL Assessment – remote on site assessment:		Yes	\$ 1,650.00	\$ 1,650.00	\$ -	minimum fee	No
Building	Performance solutions - amenity matter		Yes	\$ 350.00	\$ 350.00	\$ -	per item	No
Building	Performance solutions - access matter (per item)		Yes	\$ 500.00	\$ 500.00	\$ -	per item	No
Building	Performance solutions - fire safety matter (per item)		Yes	\$ 650.00	\$ 650.00	\$ -	per item	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Building	Partial compliance Exemption - amenity matter (per item)		Yes	\$ 280.00	\$ 300.00	\$ 20.00	per item	No
Building	Partial compliance Exemption - access matter (per item)		Yes	\$ 430.00	\$ 450.00	\$ 20.00	per item	No
Building	Partial compliance Exemption - fire safety matter (per item)		Yes	\$ 550.00	\$ 550.00	\$ -	per item	No
Building	Occupancy Permit/Final Certificate not assoc. with Building Permit Class 1 & 10		Yes	\$ 561.00	\$ 575.00	\$ 14.00	per document	No
Building	Occupancy Permit/Final Certificate not assoc. with Building Permit class 1b		Yes	\$ 1,010.00	\$ 1,100.00	\$ 90.00	per document	No
Building	Occupancy Permit/Final Certificate not assoc. with Building Permit Class 2-9		Yes	\$ 1,224.00	\$ 1,300.00	\$ 76.00	per document	No
Statutory Planning & Amenity - Development								
Development	Application for permit to work in a road reserve		No	as per legislation	as per legislation		as per legislation	Yes
Statutory Planning & Amenity - Health								
Health	Class 1 food premises		No	\$ 557.00	\$ 650.00	\$ 93.00	per annum	No
Health	Class 1 food premises - Charity and Community Groups		No	\$ 278.00	\$ 300.00	\$ 22.00	per annum	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Health	Class 2 food premises		No	\$ 484.00	\$ 550.00	\$ 66.00	per annum (pro rata)	No
Health	Class 2 food premises - Charity and Community Groups		No	\$ 242.00	\$ 275.00	\$ 33.00	per annum (pro rata)	No
Health	Class 3 food premises		No	\$ 276.00	\$ 325.00	\$ 49.00	per annum (pro rata)	No
Health	Class 3 food premises - Charity and Community Groups		No	\$ 138.00	\$ 225.00	\$ 87.00	per annum (pro rata)	No
Health	Class 4 food premises		No	-	-		per annum	No
Health	Class 2 temporary food premises & mobile food vendors (Streatrader)		No	\$ 216.00	\$ 275.00	\$ 59.00	per annum	No
Health	Class 2 temporary food premises & mobile food vendors, charitable and community groups (Streatrader)		No	\$ 56.00	\$ 100.00	\$ 44.00	per annum	No
Health	Class 3 temporary food premises & mobile food vendors (Streatrader)		No	\$ 129.00	\$ 200.00	\$ 71.00	per annum	No
Health	Class 3 temporary food premises & mobile food vendors, charitable and community groups (Streatrader)		No	\$ 31.50	\$ 75.00	\$ 43.50	per annum	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Health	New premises fee		No	50% of annual registration fee plus applicable registration fee	50% of annual registration fee plus applicable registration fee		pro rata	
Health	Inspection and report fee		No	\$ 159.00	\$ 250.00	\$ 91.01	per registration	No
Health	Major non-compliance inspection fee		No	\$ 186.00	\$ 250.00	\$ 64.00	per inspection	No
Health	Major non-compliance inspection fee (where a notice has been issued)		No	\$ 250.00	\$ 250.00	\$ -	per inspection	No
Health	Hairdresser premise registration		No	\$ 213.00	\$ 225.00	\$ 12.01	per premise	No
Health	Beauty or skin penetration registration		No	\$ 170.00	\$ 215.00	\$ 45.00	per annum	No
Health	Prescribed accommodation premise registration		No	\$ 223.00	\$ 275.00	\$ 52.01	per annum	No
Health	Permit to install wastewater system		No	Per legislation	as per legislation		per application	Yes
Health	Change to an existing wastewater permit		No	Per legislation	as per legislation		per application	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Health	Permit to alter wastewater system		No	Per legislation	as per legislation		per application	Yes
Health	Health search		No	\$ 41.50	\$ 55.00	\$ 13.50	per hour or part thereof	No
Health	Caravan park registration		No	as per legislation	as per legislation		as per legislation	Yes
Health	Caravan park rigid annex approval fee		No	\$ 166.00	\$ 170.00	\$ 4.00	per approval	No
Health	Transfer registration fee		No	50% of applicable annual registration fee	50% of applicable annual registration fee		of applicable annual registration fee	No
Health	Registration late penalty fee		No	30% addition to annual registration fee	30% addition to annual registration fee		of original registration fee	No
Statutory Planning & Amenity - Local Laws								
Local Laws	Dog registration	Full	No	\$ 93.50	\$ 95.00	\$ 1.50	per animal	Partially
Local Laws	Dog registration	Pensioner	No	\$ 46.50	\$ 48.00	\$ 1.50	per animal	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Local Laws	Dog registration	Reduced (Desexed/working dog)	No	\$ 31.00	\$ 33.00	\$ 2.00	per animal	Yes
Local Laws	Dog Registration	Reduced Pensioner	No	\$ 15.00	\$ 16.00	\$ 1.01	Per animal	Yes
Local Laws	Dog Registration	Declared Dog	No	\$ 93.50	\$ 95.00	\$ 1.50	Per animal	Yes
Local Laws	Cat registration	Full	No	\$ 93.50	\$ 95.00	\$ 1.50	per animal	Yes
Local Laws	Cat registration	Pensioner	No	\$ 46.50	\$ 48.00	\$ 1.50	per animal	Yes
Local Laws	Cat registration	Reduced	No	\$ 31.00	\$ 33.00	\$ 2.00	per animal	Yes
Local Laws	Cat registration	Reduced Pensioner	No	\$ 15.00	\$ 16.00	\$ 1.00	Per animal	Yes
Local Laws	Domestic Animal Act infringements (e.g. Failure to Register Dog or Cat)		No	as per legislation	as per legislation		as per legislation	Yes
Local Laws	Animal registration tag replacement		Yes	\$ 6.00	\$ 6.50	\$ 0.50	per tag	No
Local Laws	Pound release fee – animals	Registered	No	\$ 85.00	\$ 85.00	\$ -	per animal	Partially
Local Laws	Pound release fee – animals	Unregistered	No	\$ 170.00	\$ 180.00	\$ 10.00	per animal	Partially

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Local Laws	Impounded item release fee – all other items		Yes	\$ 62.50	\$ 62.50	\$ -	Per movement	No
Local Laws	Animal sustenance fee		Yes	\$ 15.50	\$ 17.00	\$ 1.50	per animal per day	No
Local Laws	Livestock impound fee – small stock		Yes	\$ 23.00	\$ 50.00	\$ 27.00	Per animal	No
Local Laws	Livestock impound fee – large stock		Yes	\$ 104.00	\$ 100.00	-\$ 4.00	Per animal	No
Local Laws	Sustenance fee – small stock		Yes	\$ 11.00	\$ 17.00	\$ 6.00	Per animal per day	No
Local Laws	Sustenance fee – large stock		Yes	\$ 21.00	\$ 30.00	\$ 9.00	Per animal per day	No
Local Laws	Veterinary fees		Yes	Reasonable costs	Full cost recovery plus 10% admin fee		Per animal	No
Local Laws	Cat trap hire deposit		No	nil	free		per hire	No
Local Laws	Cat trap hire fee		Yes	nil	free		per hire	No
Local Laws	Domestic animal business fee		No	\$ 135.00	\$ 135.00	\$ -	per year	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Local Laws	Dinner Plain snowmobile permit		No	\$ 73.50	\$ 75.00	\$ 1.50	per snowmobile	No
Local Laws	Parking infringement	Category 1 (e.g. Time Limit)	No	0.5 Penalty Unit	0.5 Penalty Unit		As per legislation	Partially
Local Laws	Parking infringement	Category 2 (e.g. Bus Zone)	No	0.6 Penalty Unit	0.6 Penalty Unit		as per legislation	Yes
Local Laws	Parking infringement	Category 3 (e.g. No Stopping Area)	No	1.0 Penalty Unit	1.0 Penalty Unit		as per legislation	Yes
Local Laws	Vehicle impound fee		No	\$ 116.00	\$ 120.00	\$ 4.00	per vehicle	No
Local Laws	Vehicle storage fee		Yes	\$ 16.00	\$ 20.00	\$ 4.00	per vehicle per day	No
Local Laws	Vehicle & livestock transport fee		Yes	Reasonable costs	Full cost recovery plus 10% admin fee		Per movement	No
Statutory Planning & Amenity - Memorials								
Memorials	Memorial plaque fee		Yes	\$ 61.00	\$ 65.00	\$ 4.00	per annum	No
Statutory Planning & Amenity - Planning								

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Public notification	Notice to neighbours	Yes	\$ 69.00	\$ 75.00	\$ 6.00	per general notification	No
Planning	Public notification	Additional notices	Yes	\$ 9.00	\$ 10.00	\$ 1.00	per notice	No
Planning	Public notification	Notice on land	Yes	\$ 87.00	\$ 150.00	\$ 63.00	up to two signs	No
Planning	Public notification	Additional notices on land	Yes	\$ 15.00	\$ 15.00	\$ -	each additional sign	No
Planning	Public notification	Notice in papers	Yes	\$ 213.00	Cost plus 10% administration fee		per notice	No
Planning	Planning advice in writing		Yes	\$ 128.00	\$ 250.00	\$ 122.00	per advice	No
Planning	Sect 173 agreements		Yes	\$ 425.00	\$ 425.00		per agreement	No
Planning	Copy of Certificate of title and instruments		Yes	\$ 64.00	\$65 plus cost of title & instrument (Land Registry)		per certificate	No
Planning	Copy of planning permit or endorsed plans		Yes	\$ -	\$ 150.00	\$ 150.00	per application	No
Planning	Secondary Consent			\$ 190.00	\$ 240.00	\$ 50.00	per application	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Development Plans - Assessment or amendment				\$ 340.00	\$ 340.00	per application	No
Planning	Demolition of Building s29A Consent - Consideration of request				\$ 65.00	\$ 65.00	per application	No
Planning	Timber Harvesting Plans - Assessment and inspection				\$ 110.00	\$ 110.00	per application	No
Planning	Planning panel - proponent request amendment		Yes	cost of panel	cost of panel			Yes
Planning	Request for Extension of Time	First Request (Development less than \$1M, Subdivisions of 2-20 lots & Change of Use)	No	\$ 128.00	\$ 260.00	\$ 132.00	per application	No
Planning	Request for Extension of Time	Second Request (Development less than \$1M, Subdivisions of 2-20 lots & Change of Use)	No	\$ -	\$ 410.00	\$ 410.00	per application	No
Planning	Request for Extension of Time	Third and Subsequent Requests (Development less than \$1M, Subdivisions of 2-20 lots & Change of Use)	No	\$ -	\$ 620.00	\$ 620.00	per application	No

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Request for Extension of Time	First Request (Development \$1M+ & Subdivisions of 21+ lots)	No	\$ -	\$ 510.00	\$ 510.00	per application	No
Planning	Request for Extension of Time	Second Request (Development \$1M+ & Subdivisions of 21+ lots)	No	\$ -	\$ 980.00	\$ 980.00	per application	No
Planning	Request for Extension of Time	Third and Subsequent Requests (Development \$1M+ Subdivisions of 21+ lots)	No	\$ -	\$ 1,450.00	\$ 1,450.00	per application	No
Planning	Regulation 6 Planning and Environment (Fees) Regulations 2016 - Amendments to planning schemes under the Planning and Environment Act 1987							
Planning	Stage 1 of Amendment - consideration of: - request to amend - submissions that don't seek a change to the amendment - if applicable, abandonment of amendment	Stage 1	No	as per legislation	as per legislation		206 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Stage 2 of Amendment - consideration of submissions seeking a change to the amendment - referral of amendment to a panel where necessary - consideration of panel report - if applicable, abandonment of amendment	Stage 2	No	as per legislation	as per legislation		1021 to 2727 fee units	Yes
Planning	Stage 3 of Amendment - adoption of the amendment - submission of amendment to the Minister (s31) - giving notice of approval of amendment	Stage 3	No	as per legislation	as per legislation		32.5 fee units	Yes
Planning	Stage 4 of Amendment - consideration of request to approve amendment by Minister - giving notice of approval of amendment	Stage 4	No	as per legislation	as per legislation		32.5 fee units	Yes
Planning	Regulation 7 Planning and Environment (Fees) Regulations 2016 - Amendment to planning scheme exempted from certain requirements							
Planning	Request for Minister to prepare amendment to planning scheme exempted from certain requirements		No	as per legislation	as per legislation		270 fee units	Yes
Planning	Regulation 8 Planning and Environment (Fees) Regulations 2016 - Amendment to planning scheme under section 20A of the Planning and Environment Act 1987							

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Request for Minister to prepare amendment to planning scheme of a Class prescribed		No	as per legislation	as per legislation		65 fee units	Yes
Planning	Regulation 9 Planning and Environment (Fees) Regulations 2016 - Applications for permits under section 47 of the Planning and Environment Act 1987							
Planning	Class 1 – Use of land only		No	as per legislation	as per legislation		89 fee units	Yes
Planning	To develop land for a single dwelling per lot, or to use and develop land for a single dwelling per lot, or to undertake development ancillary to the use of land for a single dwelling per lot:							
Planning	Class 2 - Single dwelling per lot - \$10,000 or less		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 3 - Single dwelling per lot - \$10,001 to \$100,000		No	as per legislation	as per legislation		42.5 fee units	Yes
Planning	Class 4 - Single dwelling per lot - \$100,001 to \$500,000		No	as per legislation	as per legislation		87 fee units	Yes
Planning	Class 5 - Single dwelling per lot - \$500,001 to \$1,000,000		No	as per legislation	as per legislation		94 fee units	Yes
Planning	Class 6 - Single dwelling per lot - \$1,000,001 to \$2,000,000		No	as per legislation	as per legislation		101 fee units	Yes
Planning	VicSmart applications							
Planning	Class 7 - VicSmart - \$10,000 or less		No	as per legislation	as per legislation		13.5 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Class 8 - VicSmart - more than \$10,000		No	as per legislation	as per legislation		29 fee units	Yes
Planning	Class 9 - VicSmart - subdivision or consolidation of land		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 10 - VicSmart - other than Classes 7, 8 or 9		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Other development							
Planning	Class 11 - \$100,000 or less		No	as per legislation	as per legislation		77.5 fee units	Yes
Planning	Class 12 - \$100,001 to \$1,000,000		No	as per legislation	as per legislation		104.5 fee units	Yes
Planning	Class 13 - \$1,000,001 to \$5,000,000		No	as per legislation	as per legislation		203.5 fee units	Yes
Planning	Class 14 - \$5,000,001 to \$15,000,000		No	as per legislation	as per legislation		587.5 fee units	Yes
Planning	Class 15- \$15,000,001 to \$50,000,000		No	as per legislation	as per legislation		1732.5 fee units	Yes
Planning	Class 16 - more than \$50,000,001		No	as per legislation	as per legislation		3894 fee units	Yes
Planning	Subdivision, relignment of boundaries, consolidation, or creation, variation or removal of restrictions, easements and right of ways							

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Class 17 - Subdivision - existing building - other than Class 9		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 18 - Subdivision - two lots - other than Classes 9 or 17		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 19 - Relignment of a common boundary between lots or consolidation of two or more lots - other than Class 9		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 20 - Subdivision - other than Classes 9, 17, 18 or 19		No	as per legislation	as per legislation		89 fee units per 100 lots	Yes
Planning	Class 21 - - Create, vary or remove a restriction (within the meaning of the <i>Subdivision Act 1988</i>), or - Create or remove a right of way, or - Create, vary or remove and easement other than a right of way, or - vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Other							
Planning	Class 22 - A permit not otherwise provided for in Classes 1 to 21		No	as per legislation	as per legislation		89 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Regulation 10 <i>Planning and Environment (Fees) Regulations 2016</i> - Composite fee for combined a application for permit under section 47 of the <i>Planning and Environment Act 1987</i>							
Planning	Combined application for more than one Class of permit under Regulation 9.		No	as per legislation	as per legislation		Sum of the highest fee applicable plus 50% of each of the other applicable fees under Reg.9	Yes
Planning	Regulation 11 <i>Planning and Environment (Fees) Regulations 2016</i> - Applications to amend permits under section 72 of the <i>Planning and Environment Act 1987</i>							
Planning	Class 1 – Change use of land allowed by permit or allow new use		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 2 - Amendment to a permit (other than in relation to single dwellings per lot) to change: - statement of what the permit allows - any or all of the permit conditions		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 3 - Amendment to Class 2, 3, 4, 5 or 6 permit - \$10,000 or less		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 4 - Amendment to Class 2, 3, 4, 5 or 6 permit - \$10,001 to \$100,000		No	as per legislation	as per legislation		42.5 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Class 5 - Amendment to Class 2, 3, 4, 5 or 6 permit - \$100,001 to \$500,000		No	as per legislation	as per legislation		87 fee units	Yes
Planning	Class 6 - Amendment to Class 2, 3, 4, 5 or 6 permit - more than \$500,000		No	as per legislation	as per legislation		94 fee units	Yes
Planning	Class 7 - Amendment to a VicSmart permit - \$10,000 or less		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 8 - Amendment to a VicSmart permit - more than \$10,000		No	as per legislation	as per legislation		29 fee units	Yes
Planning	Class 9 - Amendment to Class 9 permit		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 10 - Amendment to Class 10 permit		No	as per legislation	as per legislation		13.5 fee units	Yes
Planning	Class 11 - Amendment to Class 11, 12, 13, 14, 15 or 16 permit - \$100,000 or less		No	as per legislation	as per legislation		77.5 fee units	Yes
Planning	Class 12 - Amendment to Class 11, 12, 13, 14, 15 or 16 permit - \$100,001 to \$1,000,000		No	as per legislation	as per legislation		104.5 fee units	Yes
Planning	Class 13 - Amendment to Class 11, 12, 13, 14, 15 or 16 permit - more than \$1,000,000		No	as per legislation	as per legislation		230.5 fee units	Yes
Planning	Class 14 - Amendment to Class 17 permit		No	as per legislation	as per legislation		89 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Class 15 - Amendment to Class 18 permit		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 16 - Amendment to Class 19 permit		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 17 - Amendment to Class 20 permit		No	as per legislation	as per legislation		89 fee units per every additional 100 lots	Yes
Planning	Class 18 - Amendment to Class 21 permit		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Class 19 - Amendment to Class 22 permit		No	as per legislation	as per legislation		89 fee units	Yes
Planning	Regulation 12 <i>Planning and Environment (Fees) Regulations 2016</i> - Request to amend applications under section 57A of the <i>Planning and Environment Act 1987</i>							
Planning	Amend an application for a permit (all Classes) after s52 notice of the application has been given - no change to Class of permit		No	as per legislation	as per legislation		40% of the applicable fee under Reg.9	Yes
Planning	Amend an application for a permit (all Classes) after s52 notice of the application has been given - change to Class of permit with a higher application fee		No	as per legislation	as per legislation		40% of the applicable fee under Reg.9 for the original Class of permit plus difference between	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
							original fee and fee for new Class of permit	
Planning	Amend an application to amend a permit (all Classes) after s52 notice of the application has been given - no change to Class of permit		No	as per legislation	as per legislation		40% of the applicable fee under Reg.11	Yes
Planning	Amend an application to amend a permit (all Classes) after s52 notice of the application has been given - change to Class of permit with a higher application fee		No	as per legislation	as per legislation		40% of the applicable fee under Reg.11 for the original Class of permit plus difference between original fee and fee for new Class of permit	Yes
Planning	Regulation 13 <i>Planning and Environment (Fees) Regulations 2016</i> - Request to amend applications under section 57A of the <i>Planning and Environment Act 1987</i>							
Planning	Application for any combination of matters in one or more Classes of application under Regulation 11.		No	as per legislation	as per legislation		Sum of the highest fee applicable plus 50% of each of the other	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
							applicable fees under Reg.11	
Planning	Regulation 14 <i>Planning and Environment (Fees) Regulations 2016</i> - Combined permit and amendment process							
Planning	Application for permit when amendment to planning scheme requested - one Class of permit only		No	as per legislation	as per legislation		50% of the applicable fee under Reg.9	Yes
Planning	Application for permit when amendment to planning scheme requested - more than one Class of permit		No	as per legislation	as per legislation		50% of the highest applicable fee under Reg.9	Yes
Planning	Regulation 15 <i>Planning and Environment (Fees) Regulations 2016</i> - Certificate of Compliance							
Planning	Certificate of compliance		No	as per legislation	as per legislation		22 fee units	Yes
Planning	Regulation 16 <i>Planning and Environment (Fees) Regulations 2016</i> - Applications to amend or end an agreement under section 173 of the <i>Planning and Environment Act 1987</i>							
Planning	Amend or end an agreement		No	as per legislation	as per legislation		44.5 fee units	Yes
Planning	Regulation 17 <i>Planning and Environment (Fees) Regulations 2016</i> - Planning Certificate							
Planning	Planning Certificate - non-electronically lodged application		No	as per legislation	as per legislation		1.5 fee units	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Planning	Planning Certificate - electronically lodged application		No	as per legislation	\$ 7.39		7.39	Yes
Planning	Regulation 18 Planning and Environment (Fees) Regulations 2016 - Determination matters to the satisfaction of a person or body							
Planning	Determination that matter specified by a planning scheme has been done satisfactorily		No	as per legislation	as per legislation		22 fee units	Yes
Roadside Trading	Commercial participant – events		No	\$ 68.50	\$ 70.00	\$ 1.50	per event	No
Roadside Trading	Business premises – footpath trading		No	\$ 159.00	\$ 165.00	\$ 6.01	per annum	No
Roadside Trading	Approved site location – annual		No	\$ 245.00	\$ 250.00	\$ 5.00	Per annum	No
Roadside Trading	Horse drawn vehicle / motorcycle tour operator		No	\$ 159.00	\$ 160.00	\$ 1.01	per year	No
Roadside Trading	Advertising sign		No	\$ 74.50	\$ 80.00	\$ 5.50	per sign	No
Roadside Trading	Busking (adult)	Commercial	No	\$ 33.00	\$ 33.00	\$ -	per year	No
Streets & Roads	Outdoor eating facility – footpath dining		No	\$ 159.00	\$ 165.00	\$ 6.00	per annum	No
Subdivision	Certification of a plan of subdivision	Fixed	No	as per legislation	as per legislation		per subdivision	Yes

Business Area	Fee name	Fee - sub group	GST	Adopted 2022/23 Fee	Proposed 2023/24 Fees	\$ Change	Unit of measure	Regulated?
Subdivision	Supervision of works		No	as per legislation	as per legislation		as per legislation	Yes
Subdivision	Checking engineering plans		No	as per legislation	as per legislation		as per legislation	Yes
Subdivision	Public open space contributions		No	<= 5.0%	<= 5.0%		subdivision value	Yes