

Budget

2022/23

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1 Mayor and Acting Chief Executive Officer's Introduction

We are delighted to present the Alpine Shire Council 2022/23 budget, our first budget with a focus on the new Community Vision 2040 and Council Plan 2021-2025.

The new Community Vision and Council Plan were developed through comprehensive community engagement, resulting in a plan clearly aligned with the needs and aspirations of our community.

With an exciting new set of strategic objectives and a renewed commitment to support, build and represent our community, this budget aims to balance our business-as-usual with a range of new initiatives and a large capital works program.

This budget ensures that we can continue to deliver high-quality services, initiatives, events and projects that empower our communities as we all turn our gaze to a positive future.

Community resilience, supporting local businesses to thrive and ensuring our communities are proud of where they live, are just some of the key priorities that underpin our day-to-day decision making.

Council's 2022/23 budget provides a strong financial position, allowing us to focus on the critical services and initiatives to support our community.

As we progress through 2022 and into 2023 Council will work with the community to develop and adopt key documents that will guide our operation into the future.

These include the completion of the Land Development Strategy, which will identify future growth areas in the Shire, and commencement of a Community Climate Action Plan in response to the Climate Emergency declared by Council in November 2021.

We will deliver climate action initiatives to deliver net zero corporate carbon emissions by July 2023 and prepare for the roll out of the kerbside collection service for Food Organics, Green Organics (FOGO).

Our strategic planning, building control, local laws and environmental health functions will continue to underpin our ability to support a safe, sustainable and highly liveable Shire.

As we continue to adapt to changing conditions, our budget provides full support for our diverse community facilities and activities, from our libraries, airports, swimming pools and visitor information centres, to our youth activities and maternal and child health services.

We plan to deliver another strong capital expenditure program totalling \$18.84m, made possible through supporting Government funding of over \$8.1m.

Major projects include the Dinner Plain Activation (\$1.45m), Dargo High Plains Road Upgrade (\$2.25m), Landfill Rehabilitation (\$2.2m), Annual Road Renewal Program (\$1.5m), Detailed Design of the Ablett Pavilion Upgrade, Myrtleford Splashpark, Myrtleford Savoy Soccer Club Upgrade, and the Harrierville Tronoh Dredge Hole Precinct.

The Tawonga Memorial Hall Upgrade, and Mountain View Children's Centre Concept Design will also be carried out in this new financial year.

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

These vital projects include the Mount Beauty Stadium Renewable Energy Upgrade (\$200,000) and Bright Office Electric Vehicle Charging station installation (\$61,000).

The Energy Efficient Streetlight Upgrade (\$500,000) will see ageing and inefficient street lighting replaced with energy-efficient alternatives, and a number of Council buildings will be upgraded to renewable energy solutions.

While delivering a large capital works program, we will also maintain our vital civil assets to a standard that we are all proud of, from our road, bridges and footpaths to our buildings, public amenities, bins and recreational areas.

The budget includes a rate increase of 1.75% for 2022/23, (1.5% in 2021/22) in line with the Fair Go Rates System, which caps Victorian Council rate increases in line with inflation.

We believe this budget strikes the important balance between supporting our residents and businesses in their ongoing recovery from the Covid-19 pandemic and delivering key climate change initiatives and projects with an eye to an exciting and prosperous future, while remaining financially responsible.

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.

Cr Sarah Nicholas
Mayor

Alan Clark
Acting Chief Executive Officer

Financial Snapshot

Key Statistics	2021/22 Forecast	2022/23 Budget
Total Operating Expenditure (\$000)	30,205	31,363
Underlying Operating Surplus (\$000)	11,659	5,502
Capital Works Expenditure (\$000)	16,780	18,840
Staff Numbers (EFT)	124	127

Budgeted Expenditure by Strategic Driver	2022/23 Budget	% of Budget
1. For those who live and visit	1,750	4%
2. For a thriving economy	1,315	3%
3. For the bold protection of our future	3,048	7%
4. For the enjoyment and the opportunities of our lifestyle ^{*1}	23,799	52%
5. For strong and informed leadership ^{*2}	15,652	34%

^{*1} Capital Expenditure and capitalised wages are predominately included in Strategic Driver 4

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

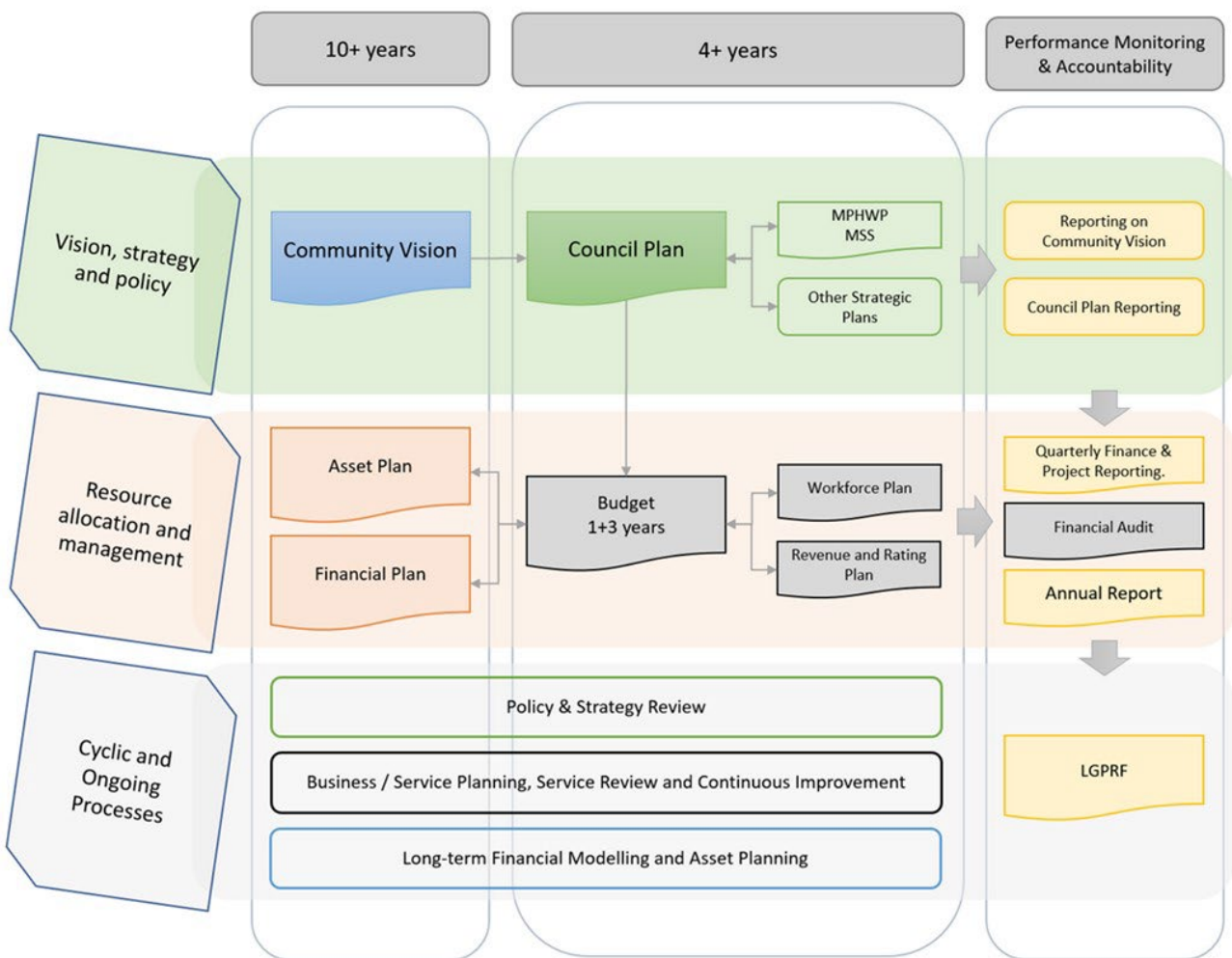
2 Link to the Integrated Planning and Reporting Framework

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

Accountable	We are accountable and responsible for our decisions and actions, and the impacts of these on our community and the organisation
Leadership	We demonstrate leadership by being informed, applying innovative thinking and solutions and making fair and timely decisions in the best interest of our community and the organisation for now and the future.
Productive	We are productive by focusing on delivering efficient and high quality services and projects that respond to the needs and priorities of our community and the organisation.
Integrity	We have integrity by being committed, truthful and transparent in our decision making and our interactions with our community and the organisation.
Nurture	We nurture the relationships, contributions and strengths of our community and the individuals of the organisation.
Engaged	We are engaged with our community, and within the organisation to build strong and effective relationships and inform our choices.

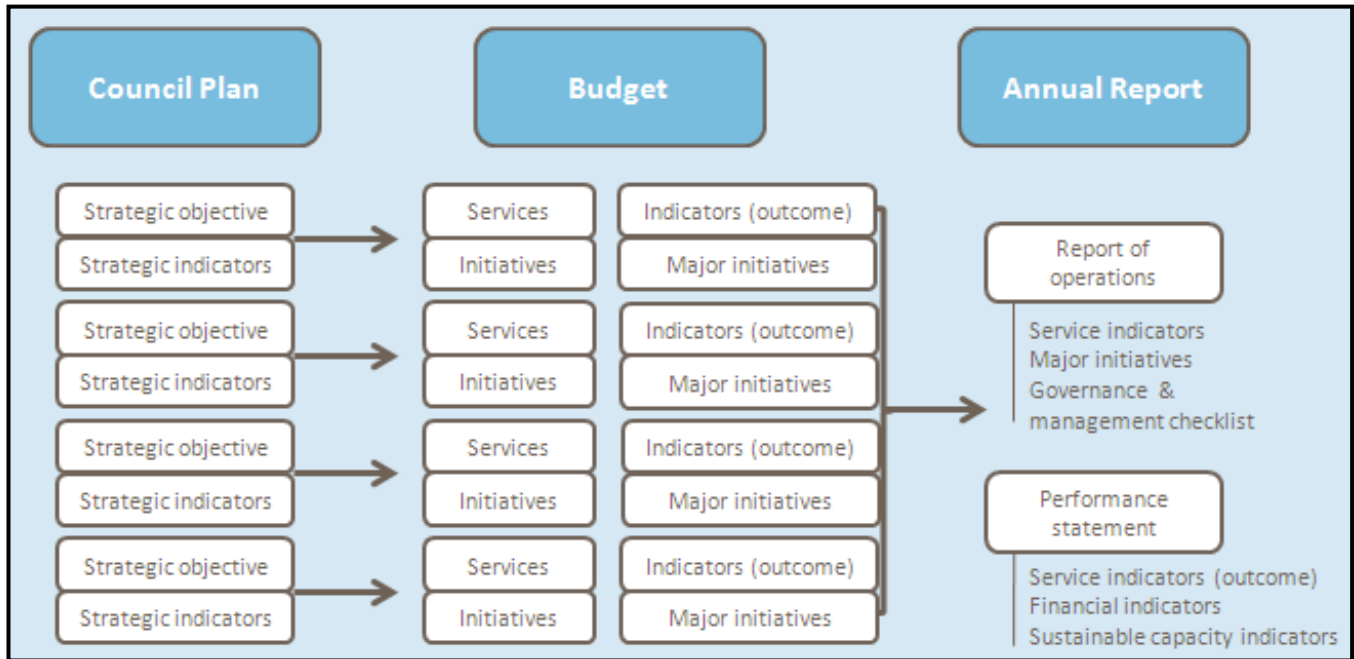
2.3 Strategic Objectives

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 over the next four years.

Strategic Drivers	Strategic Objectives
1. For those who live and visit	<ul style="list-style-type: none">1.1 A community that is active, connected and supported1.2 Services and resources that enhance health and wellbeing1.3 A caring community1.4 Increasing healthy eating and active living1.5 Improving mental wellbeing1.6 Preventing all forms of violence
2. For a thriving economy	<ul style="list-style-type: none">2.1 Diverse reasons to visit2.2 Innovative and sustainable business development that supports year-round benefit2.3 Access to technology that meets our evolving needs
3. For the bold protection of our future	<ul style="list-style-type: none">3.1 Decisive leadership to address the impacts and causes of climate change3.2 Stewardship and care of our natural environment3.3 Responsible management of waste3.4 A community that is prepared for, can respond to, and recover from emergencies3.5 Reducing the impact of climate change on health
4. For the enjoyment and opportunities of our lifestyle	<ul style="list-style-type: none">4.1 Conservation and promotion of the distinct character across the Shire4.2 Planning and development that reflects the aspirations of the community4.3 Accessible parks that promote active and passive recreation4.4 Diverse arts and cultural experience4.5 Assets for our current and future needs
5. For strong and informed leadership	<ul style="list-style-type: none">5.1 Effective communication and engagement5.2 A responsible, transparent, and responsive organisation5.3 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 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. 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		2021/22	2022/23
			Forecast \$'000	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.	Exp	685	729
		Rev	967	966
		Net Expense (Revenue)	(282)	(237)
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.	Exp	421	480
		Rev	19	0
		Net Expense (Revenue)	402	480
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.	Exp	149	161
		Rev	181	175
		Net Expense (Revenue)	(32)	(14)
Youth	Provision of specific services to youth in the community, including youth awards, youth activities and the Learner to Probationary (L2P) program.	Exp	161	161
		Rev	120	128
		Net Expense (Revenue)	41	33
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.	Exp	457	252
		Rev	581	453
		Net Expense (Revenue)	(124)	(201)
School Crossings	Council provides the school crossing supervisor function to schools within the Alpine Shire Council.	Exp	1	2
		Rev	37	37
		Net Expense (Revenue)	(36)	(35)

3.1.2 Major Initiatives

- Reflect Reconciliation Action Plan
- Implement the Alpine Shire Council Access and Inclusion Plan

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 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	Active library borrowers in the municipality	[Number of active library borrowers in the last three years / The sum of the population for the last three years] x 100
Maternal and Child Health	Participation	Participation in the MCH service	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

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		2021/22	2022/23
			Forecast \$'000	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.	Exp	281	399
		Rev	0	0
		Net Expense (Revenue)	281	399
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.	Exp	382	423
		Rev	385	419
		Net Expense (Revenue)	(3)	4
Festivals and Events	Events are a major contributor to the economy. Council has a role in facilitating the events agenda.	Exp	457	457
		Rev	140	0
		Net Expense (Revenue)	317	457
Economic Development	This service facilitates local and new business to develop and grow.	Exp	89	59
		Rev	500	0
		Net Expense (Revenue)	(411)	59

3.2.2 Major Initiatives

- Implement the Alpine Shire Council Economic Development Strategy
- Develop a Telecommunications 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		2021/22	2022/23
			Forecast \$'000	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.	Exp	2,578	2,651
		Rev	3,711	3,603
		Net Expense (Revenue)	(1,133)	(952)
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.	Exp	82	98
		Rev	73	73
		Net Expense (Revenue)	9	25
Dinner Plain Facilities	Provision of specific waste collection and public facilities services for Dinner Plain.	Exp	293	299
		Rev	299	299
		Net Expense (Revenue)	(6)	0

3.3.2 Major Initiatives

- Commence Community Climate Action Plan
- Prepare for the implementation of a Food Organics Garden Organics (FOGO) collection service

3.3.3 Strategic Indicators

- Increase kerbside collection waste diverted from landfill
- Net Zero Greenhouse Gas Emissions
- 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

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

Vision: The connection between people and place is strengthened.

3.4.1 Services

Service area	Description of services provided		2021/22	2022/23
			Forecast \$'000	Budget \$'000
Airports	Provision and maintenance of aerodromes at Mount Beauty and Porepunkah.	Exp	44	49
		Rev	36	41
		Net Expense (Revenue)	8	8
Local Roads, Bridges and Drainage	Maintenance of all Council's roads, and bridges. Council has 576km of roads, 120 bridges and over 40 major culverts. Spending in this area also covers roadside vegetation and drainage.	Exp	877	1,006
		Rev	8	18
		Net Expense (Revenue)	869	988
Footpaths	Maintenance of Council footpaths. Also includes snow grooming services for Dinner Plain.	Exp	86	86
		Rev	0	0
		Net Expense (Revenue)	86	86
Open Spaces	Maintenance of all of Council's open space areas such as playgrounds, parks, street trees, roundabouts and public reserves.	Exp	626	683
		Rev	24	22
		Net Expense (Revenue)	602	661
Building Maintenance	Maintenance of all of Council's buildings. This includes operational buildings such as depots, administration buildings and libraries as well as community buildings such as halls, senior citizens centres and childcare centres. This area is also responsible for rectifying damage caused by vandalism.	Exp	413	374
		Rev	0	0
		Net Expense (Revenue)	413	374
Property Management	Management of public amenity facilities and property leases.	Exp	616	616
		Rev	523	537
		Net Expense (Revenue)	93	79
Operations	Administration and management of Myrtleford, Bright and Mount Beauty works depots and plant maintenance and operational expenses.	Exp	817	843
		Rev	70	65
		Net Expense (Revenue)	747	778
Recreation	Council supports the development and maintenance of recreation reserves across the Shire and also supports recreation clubs and committees.	Exp	119	91
		Rev	0	0
		Net Expense (Revenue)	119	91

Service area	Description of services provided		2021/22	2022/23
			Forecast \$'000	Budget \$'000
Building Services	Statutory building services includes processing of building applications, emergency management response responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.	Exp	12	35
		Rev	269	216
		Net Expense (Revenue)	(257)	(181)
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.	Exp	6	40
		Rev	180	175
		Net Expense (Revenue)	(116)	(135)
Local Laws	This area provides animal registrations, animal management, and local law enforcement.	Exp	49	0
		Rev	86	252
		Net Expense (Revenue)	(37)	(252)
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.	Exp	45	90
		Rev	291	348
		Net Expense (Revenue)	(246)	(258)
Strategic Planning	Prepares and reviews amendments to the Alpine Planning Scheme, structure plans, strategies, master plans, urban growth plans, frameworks and design guidelines.	Exp	469	984
		Rev	20	438
		Net Expense (Revenue)	449	546
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

- Dargo High Plains Road upgrade
- Mounby Beauty Airport upgrade
- Develop the Alpine Shire Council Land Development Strategy
- Develop the Alpine Shire Council Housing Affordability Strategy
- Implement the Alpine Shire Council Sports and Active Recreation Plan

3.4.3 Strategic Indicators

- Community satisfaction with sealed local roads - Target 60
- Time taken to decide planning applications – Target 60 days
- Planning applications decided within required time frames – 80%
- 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 notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Roads	Satisfaction	Satisfaction with sealed local roads	[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]
Statutory Planning	Decision making	Council planning decisions upheld at VCAT	[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Animal Management	Health and safety	Animal management prosecutions	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100

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		2021/22	2022/23
			Forecast \$'000	Budget \$'000
Corporate	Support function to enable Council to deliver services in an efficient, effective and safe manner. This includes financial control and planning, revenue collection, information technology, customer service, governance, and risk management.	Exp	1,581	1,930
		Rev	22,532	19,886
		Net Expense (Revenue)	(20,951)	(17,956)
Councillors and Executive	Includes all human resources support, marketing and communications activities, and advocacy activities. This area also includes remuneration for the Council workforce, the Mayor, and the Councillors.	Exp	10,866	12,095
		Rev	0	0
		Net Expense (Revenue)	10,866	12,095

3.5.2 Major Initiatives

- Gender Equality Action Plan implementation
- Deliberative engagement panel involvement in key strategic projects
- Implementation of online Customer Service and engagement application

3.5.3 Strategic Indicators

- Council decisions made at meetings closed to the public
- Councillor attendance at council meetings
- Community satisfaction with Council's community consultation and engagement performance – Target 60
- Working Capital (Current assets as a percentage of current liabilities)
- Community satisfaction with Council's overall performance – Target 70

3.5.4 Service performance outcome indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with council decisions	[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]

4 Financial Statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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*:

- 4.1 Comprehensive Income Statement
- 4.2 Balance Sheet
- 4.3 Statement of Changes in Equity
- 4.4 Statement of Cash Flows
- 4.5 Statement of Capital Works
- 4.6 Statement of Human Resources

4.1 Comprehensive Income Statement

For the four years ending 30 June 2026

	Forecast	Budget	Future Years Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Income					
Rates and charges	19,840	20,390	20,618	21,231	21,865
Statutory fees and fines	443	552	570	585	601
User fees	1,091	965	987	1,012	1,038
Contributions - cash	638	716	732	750	768
Contributions - non-monetary assets	430	438	448	459	470
Grants - Operating (recurrent)	6,281	3,835	4,982	5,095	5,210
Grants - Operating (non-recurrent)	2,109	319	-	-	-
Grants - Capital (recurrent)	710	710	726	742	759
Grants - Capital (non-recurrent)	9,512	8,072	8,613	360	360
Other income	810	868	922	990	982
Total income	41,864	36,865	38,598	31,224	32,053
Expenses					
Employee costs	10,165	11,233	10,382	10,692	11,011
Materials and services	14,201	13,632	11,890	12,042	12,301
Depreciation and amortisation	5,093	5,549	6,194	6,825	7,032
Amortisation	28	28	41	41	41
Landfill rehabilitation	78	78	61	49	49
Other expenses	632	835	854	877	900
Net gain/(loss) on disposal of property, infrastructure, plant, and equipment	8	8	8	9	9
Total expenses	30,205	31,363	29,431	30,534	31,342
Surplus (deficit) for the year	11,659	5,502	9,167	690	711
Other comprehensive income					
Net asset revaluation increment /(decrement)	3,988	4,031	5,444	6,425	6,629
Comprehensive result	15,647	9,533	14,611	7,115	7,340

4.2 Balance Sheet

For the four years ending 30 June 2026

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Assets					
Current assets					
Cash and cash equivalents	1,625	2,529	1,520	1,270	2,275
Trade and other receivables	2,604	2,001	2,649	1,911	1,959
Financial assets	30,000	22,000	21,000	21,000	19,000
Inventories	122	103	112	110	112
Other assets	387	326	351	313	344
Total current assets	34,738	26,959	25,632	24,604	23,690
Non-current assets					
Investment properties	3,775	3,775	3,775	3,775	3,775
Investments in shared services	123	123	123	123	123
Property, infrastructure, plant & equipment	231,559	248,242	263,189	270,842	279,173
Intangibles	428	193	215	252	252
Total non-current assets	235,925	252,333	267,302	274,974	283,323
Total assets	270,663	279,292	292,934	299,578	307,013
Liabilities					
Current liabilities					
Trade and other payables	2,723	2,378	2,095	2,124	2,170
Trust funds and deposits	434	318	338	358	378
Provisions	3,317	2,971	2,884	2,406	2,494
Income received in advance	3,902	33	32	31	30
Total current liabilities	10,376	5,700	5,349	4,919	5,072
Non-current liabilities					
Provisions	3,150	2,426	1,841	1,831	1,802
Income received in advance	2,405	6,901	6,869	6,838	6,808
Total non-current liabilities	5,555	9,327	8,710	8,669	8,610
Total liabilities	15,931	15,027	14,059	13,588	13,682
Net assets	254,732	264,265	278,876	285,991	293,331
Equity					
Accumulated surplus	128,414	133,916	143,083	143,773	144,484
Reserves	126,318	130,349	135,793	142,218	148,847
Total equity	254,732	264,265	278,876	285,991	293,331

4.3 Statement of Changes in Equity

For the four years ending 30 June 2026

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 – Forecast				
Balance at beginning of the financial year	239,085	116,755	118,206	4,124
Comprehensive result	15,647	11,659	3,988	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
Balance at end of the financial year	254,732	128,414	122,194	4,124
2023 – Budget				
Balance at beginning of the financial year	254,732	128,414	122,194	4,124
Comprehensive result	9,533	5,502	4,031	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
Balance at end of the financial year	264,265	133,916	126,225	4,124
2024 – Budget				
Balance at beginning of the financial year	264,265	133,916	126,225	4,124
Comprehensive result	14,610	9,166	5,444	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
Balance at end of the financial year	278,876	143,083	131,669	4,124
2025 – Budget				
Balance at beginning of the financial year	278,876	143,083	131,669	4,124
Comprehensive result	7,115	690	6,425	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
Balance at end of the financial year	285,991	143,773	138,094	4,124
2026 – Budget				
Balance at beginning of the financial year	285,991	143,773	138,094	4,124
Comprehensive result	7,341	712	6,629	-
Transfer to reserves	-	-	-	-
Transfer from reserves	-	-	-	-
Balance at end of the financial year	293,331	144,484	144,723	4,124

4.4 Statement of Cash Flows

For the four years ending 30 June 2026

	Forecast	Budget	Future Years Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Cash flows from operating activities					
Rates and charges	19,824	20,378	20,594	21,203	21,836
Statutory fees and fines	443	552	570	585	601
User fees	1,091	965	987	1,012	1,038
Contributions - cash	638	716	732	750	768
Grants - operating	8,390	4,254	4,358	5,861	5,191
Grants - capital	10,222	8,782	9,339	1,102	1,119
Interest	140	141	162	211	184
Other receipts	1,240	1,792	1,175	1,206	1,237
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	(9,552)	(11,111)	(10,599)	(10,613)	(10,930)
Materials and consumables	(15,555)	(13,977)	(12,173)	(12,013)	(12,255)
Other payments	(632)	(835)	(855)	(877)	(899)
Net cash provided by operating activities	16,269	11,677	14,310	8,447	7,910
Cash flows from investing activities					
Payment for investments	(5,174)	8,000	1,000	-	2,000
Payments for property, plant, and equipment	(16,780)	(18,799)	(16,344)	(8,724)	(8,932)
Proceeds from sale of property, plant, and equipment	25	25	26	26	27
Net cash used in investing activities	(21,929)	(10,774)	(15,318)	(8,698)	(6,905)
Net (decrease) increase in cash & cash equivalents	(5,660)	904	(1,009)	(250)	1005
Cash and cash equivalents at beginning of the financial year	7,285	1,625	2,529	1,520	1,270
Cash and cash equivalents at end of the financial year	1,625	2,529	1,520	1,270	2,275

4.5 Statement of Capital Works

For the four years ending 30 June 2026

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Future Year Projection		
			2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Property					
Land	-	-	-	-	-
Buildings	4,047	3,431	5,410	2,205	2,260
Total property	4,047	3,431	5,410	2,205	2,260
Plant and equipment					
Plant, machinery and equipment	977	562	458	459	459
Computers and telecommunications	571	410	205	205	205
Intangibles		41	41	41	41
Library books		69	77	79	81
Total plant and equipment	1,548	1,082	781	784	786
Infrastructure					
Roads	7,712	8,155	2,029	2,074	2,125
Bridges	28	487	288	295	302
Footpaths and cycleways	2,654	230	283	289	297
Drainage	336	530	226	231	237
Recreational, leisure and community facilities	116	1,355	5,048	502	514
Parks, open space and streetscapes	66	-	102	104	107
Waste	273	3,570	355	363	372
Total infrastructure	11,185	14,327	8,331	3,858	3,954
Unallocated	-	-	1,800	1,854	1,909
Total capital works expenditure	16,780	18,840	16,322	8,701	8,909
Represented by:					
New asset expenditure	3,710	2,951	1,800	1,854	1,909
Asset renewal expenditure	6,685	4,664	11,991	3,327	3,432
Asset upgrade expenditure	6,386	11,245	2,531	3,520	3,568
Asset expansion	-	-	-	-	-
Total capital works expenditure	16,780	18,840	16,322	8,701	8,909

4.6 Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Future Year Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Staff expenditure					
Employee costs - operating	10,165	11,233	10,382	10,692	11,011
Employee costs - capital	1,155	1,178	1,148	889	889
Total staff expenditure	11,320	12,725	11,530	11,838	11,900
	FTE	FTE	FTE	FTE	FTE
Full time equivalent numbers					
Employees	124	127	120	118	114
Total staff numbers	124	127	120	118	114

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

	Permanent				
	2022/23 \$'000	Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Asset Development	-	-	-	-	-
Asset Maintenance	3,542	3,368	40		133
Bushfire Recovery	332				332
Corporate	2,029	882	698	116	311
Councillor and Executive	912	201	71		640
Economic and Community					
Development	1,474	143	710	175	446
Facilities	1,248	529	261	237	221
Planning and Amenity	1,718	1,268	246	132	72
Total Staff Expenditure	11,233	6,391	2,026	660	2,156
Capitalised Labour Costs	1,492				
Total Expenditure	12,725				

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

	Permanent				
	2022/23	Full Time	Part Time	Casual	Temporary
Asset Development	10	3	2	1	5
Asset Maintenance	39	38			1
Bushfire Recovery	3				3
Corporate	19	7	8	1	2
Councillor and Executive	6	2	1		3
Customer and Digital Projects	5	2			3
Economic and Community					
Development	14	1	7	1	4
Facilities	14	5	4	3	3
Planning and Amenity	17	12	3	1	1
Total staff full time equivalent	127	70	25	7	25

4.6.1 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000
Executive				
Permanent full time	1,083	880	885	900
Permanent part time	71	73	75	77
Total executive	1,154	953	960	977
Corporate				
Permanent full time	1,940	2,100	2,186	2,210
Permanent part time	1,915	1,919	2,432	2,53
Total corporate	3,855	4,019	4,618	4,463
Assets				
Permanent full time	4,860	4,302	4,010	4,100
Permanent part time	40	60	80	90
Total assets	4,900	4,362	4,090	4,190
Casual and other	2,816	2,196	2,170	2,270
Total casuals and other	2,816	2,196	2,170	2,270
Total staff expenditure	12,725	11,530	11,838	11,900
	FTE	FTE	FTE	FTE
Executive				
Permanent full time	4	4	4	4
Permanent part time	1	1	1	1
Total executive	5	5	5	5
Corporate				
Permanent full time	21	21	21	21
Permanent part time	17	17	17	17
Total corporate	38	38	38	38
Assets				
Permanent full time	46	39	39	39
Permanent part time	9	9	9	9
Total assets	55	48	48	48
Casual and other	29	29	27	23
Total casual and others	29	29	27	23
Total staff full time equivalent	127	120	118	114

For the budget year ending 2022/23

Gender	Total \$'000	Permanent			Temporary \$'000
		Full Time \$'000	Part Time \$'000	Casual \$'000	
Female	4,361	1,316	1,697	335	1,013
Male	5,785	3,938	311	285	1,251
Vacant	2,579	1,390	237	137	815
Self-described gender	-	-	-	-	-
	12,725	6,644	2,245	757	3,079

Gender	Total	Permanent			Temporary
		Full Time	Part Time	Casual	
Female	52	16	20	4	11
Male	62	46	3	2	11
Vacant	13	8	1	1	3
Self-described gender	-	-	-	-	-
Total staff full time equivalent	127	70	25	7	25

Council preparing a Gender Equality Action Plan which will be completed prior to 30 June 2022. This is a four-year plan, that will include the strategies and measures to improve gender equality in the workplace, based on the results of a workplace gender audit.

Council has developed a Workforce Plan (December 2021), which describes the organisational structure, projected staffing over the next four years, and includes measures to ensure gender equality, diversity and inclusiveness.

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 2020* and the *Local Government (Planning and Reporting) Regulations 2014*:

- 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 55% of total revenue to be received by the Council in 2022/23. 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 2022/23, we are proposing a 1.75% increase in average rates, compared to a 1.5% increase in 2021/22. 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 continue to 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.

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 a large number of 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 following policies are set out in the Revenue and Rating Plan adopted by Council on 15 June 2021. Sections are copied here to aid the understanding of the budget documentation.

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 Differential 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 2022/23 this includes the Dinner Plain to Hotham winter bus service, roadways snow clearing, cross country trail grooming, marketing and event support undertaken specifically for Dinner Plain, and cable television maintenance. 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 and Dinner Plain waste collection charges. This Special Rate

has been reducing 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 & Recycling Collection
- Dinner Plain Waste Collection
- Waste Management Charge

5.1.4.1 Waste Services Charge Policy

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.

An exemption may be granted on the waste and recycling kerbside collection service on the following basis:

- Properties not included on a collection service route; or
- 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.

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 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 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
General rates*	15,595	16,084	489	3.14%
Waste management charges	3,567	3,647	80	2.24%
Special rates and charges	178	168	(10)	(5.62%)
Supplementary rates and rate adjustments	134	125	(9)	(6.72%)
Interest on rates and charges	80	81	1	1.25%
Revenue in lieu of rates	285	285	-	0.00%
Total rates and charges	19,839	20,390	551	2.78%

* Includes the flow-through impact of 2021/22 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	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change %
General rate for rateable residential properties	0.3649	0.275	(24.63)%
General rate for rateable Dinner Plain properties	0.3649	0.275	(24.63)%
Differential rate for rateable commercial/industrial properties	0.5218	0.3933	(24.63)%
Differential rate for rateable farm properties	0.2664	0.2008	(24.62)%

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	2021/22 \$'000	2022/23 \$'000	Change	
			\$'000	%
Residential	2,677,000	3,733,638	1,056,638	39.5%
Dinner Plain	204,299	270,151	65,852	32.2%
Commercial/Industrial	505,203	658,036	152,833	30.3%
Farm	928,330	1,237,566	309,236	33.3%
Total value of land	4,314,832	5,899,391	1,584,599	36.7%

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	2021/22 Number	2022/23 Number	Change	
			Number	%
Residential	6,362	6,383	21	0.3%
Dinner Plain	541	543	2	0.4%
Commercial/Industrial	989	1,028	39	3.9%
Farm	1,047	1,047	-	0.0%
Total number of assessments	8,939	9,001	62	0.7%

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	2021/22 \$'000	2022/23 \$'000	Change	
			\$'000	%
Residential	9,741	10,268	527	5.4%
Dinner Plain	745	743	(2)	(0.3%)
Commercial/Industrial	2,636	2,588	(48)	(1.8%)
Farm	2,473	2,485	12	0.5%
Total amount to be raised by general rates	15,595	16,084	489	3.1%

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	2021/22 cents/\$CIV	2022/23 cents/\$CIV	Change %
Special rate for rateable Commercial/Industrial Dinner Plain properties (Airport not included)	0.1569	0.1183	(24.6)%

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	2021/22 \$'000	2022/23 \$'000	Change	
			\$'000	%
Special rate for rateable Commercial/Industrial Dinner Plain properties (Airport not included)	178	168	(10)	(5.6)%
Total amount to be raised	178	168	(10)	(5.6)%

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	Per Rateable Property	Change	
	2021/22	2022/23	\$	%
	\$	\$	\$	%
Waste - 80 litre bin - weekly	226.50	231.30	4.80	2.1%
Waste - 240 litre bin - weekly	502.20	512.24	10.04	2.0%
Waste - 240 litre bin - fortnightly	226.50	231.30	4.80	2.1%
Recycling - 140 litre - fortnightly	99.55	101.49	1.94	1.9%
Recycling - 240 litre - fortnightly	104.90	107.00	2.10	2.0%
Recycling - 360 litre - fortnightly	91.13	113.07	21.94	24.1%
Recycling - 240 litre - weekly	182.38	214.13	31.75	17.4%
Recycling - 360 litre - weekly	182.38	226.27	43.89	24.1%
Dinner Plain standard service	682.24	709.80	27.56	4.0%
Dinner Plain commercial service	1,500.48	1,613.12	112.64	7.5%
Waste management charge	80.00	95.00	15.00	18.8%

Waste charges 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	Bins	Change
	2021/22	2022/23	
Waste - 80 litre bin - weekly	5,916	5,948	32
Waste - 240 litre bin - weekly	698	772	74
Waste - 240 litre bin - fortnightly	211	217	6
Recycling - 140 litre - fortnightly	391	394	3
Recycling - 240 litre - fortnightly	5,888	5,929	41
Recycling - 360 litre - fortnightly	574	623	49
Recycling - 240 litre - weekly	82	85	3
Recycling - 360 litre - weekly	69	79	10
Dinner Plain standard service	387	391	4
Dinner Plain commercial service	13	13	-
Total number of bins	14,229	14,451	222

Type of Charge	Assessments	Assessments	Change
	2021/22	2022/23	
	#	#	#
Waste management charge	7,768	7,852	84

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	2021/22 \$	2022/23 \$	Change %
Waste - 80 litre bin - weekly	1,339,974	1,375,772	2.7%
Waste - 240 litre bin - weekly	350,536	395,449	12.8%
Waste - 240 litre bin - fortnightly	47,792	50,192	5.0%
Recycling - 140 litre - fortnightly	38,924	39,987	2.7%
Recycling - 240 litre - fortnightly	617,651	634,403	2.7%
Recycling - 360 litre - fortnightly	63,628	70,443	10.7%
Recycling - 240 litre - weekly	17,214	18,201	5.7%
Recycling - 360 litre - weekly	15,306	17,875	16.8%
Dinner Plain standard service	269,306	277,532	3.1%
Dinner Plain commercial service	20,559	20,971	2.0%
Waste management charge	621,440	745,940	20.0%
Total	3,402,330	3,646,765	7.2%

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.

	2021/22	2022/23
Total Rates	\$15,622,000	\$16,084,000
Number of rateable properties	8,939	9,001
Base Average Rate	\$1,747.62	\$1,786.91
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$1,774	\$1,818.18
Maximum General Rates and Municipal Charges Revenue	\$15,856,356	\$16,365,470
Budgeted General Rates and Municipal Charges Revenue	\$15,622,000	\$16,084,000
Budgeted Supplementary Rates	\$125,000	\$125,000
Budgeted Total Rates and Municipal Charges Revenue	\$15,747,000	\$16,209,000

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 (2022/23: estimated \$125,000 and 2021/22: \$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.

5.2 Grants

5.2.1 Grants – Operating

Operating Grant Funding Type and Source	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000
Recurrent - Commonwealth Government			
Victorian Grants Commission	5,496	3,138	(2,358)
Recurrent - State Government			
Senior citizens	29	2	(27)
Youth services	96	81	(15)
School crossing supervisors	37	37	-
Maternal and child health	325	312	(13)
Fire Services Levy	54	56	2
Libraries	156	156	1
Other	88	53	(35)
Total recurrent grants	6,281	3,835	(2,446)

Council allocates Victorian Grants Commission (VGC) income to specific business functions which benefit the community. The table below sets out how the VGC income has been allocated.

Business Function	VGC Allocation \$'000
Airports	6
Building Maintenance	156
Community Development	234
Councillors and Executive	1,090
Economic Development	350
Festivals and Events	156
Footpaths	16
Libraries	39
Local Laws	39
Open Spaces	273
Operations	273
Property Management	93
Recreation	47
Strategic Planning	78
Swimming Pools	93
Tourism	195
TOTAL	3,138

5.2.1.1 Non-recurrent Operating Grants

Operating Grant Funding Type and Source	Forecast	Budget	Variance
	2021/22 \$'000	2022/23 \$'000	\$'000
Non-recurrent - Commonwealth Government			
Nil	-	-	-
Non-recurrent - State Government			
Bushfire recovery	1,008	20	(988)
Economic development and tourism	211	-	(211)
Community development	177	116	(61)
ICT Infrastructure Support	100	-	(100)
Emergency services	73	73	-
FOGO		110	110
Outdoor Activation	500	-	(500)
Other	40	-	(40)
Total non-recurrent grants	2,109	319	(1,790)

5.2.2 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 \$1.44m compared to the forecast for 2021/22.

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	Budget	Variance
	2021/22 \$'000	2022/23 \$'000	\$'000
Recurrent - Commonwealth Government			
Roads to recovery	710	710	-
Recurrent - State Government			
Nil	-	-	-
Total recurrent grants	710	710	-

5.2.2.2 Non-Recurrent Capital Grants

Capital Grant Funding Type and Source	Forecast	Budget	Variance
	2021/22 \$'000	2022/23 \$'000	\$'000
Non-recurrent - Commonwealth Government			
Nil			
Non-recurrent - State Government			
Buildings	4,160	2,230	(1,930)
Roads	3,522	3,878	356
Recreational		1,255	1,255
Bridges	120	487	367
Waste		222	222
Pathways	1,710	-	(1,710)
Total non-recurrent grants	9,512	8,072	(1,440)

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 2022/23 financial year. Works are also disclosed as current budget or carried forward from last year. (excludes intangibles)

5.4.1 Summary of Works

Capital Works Area	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
Property	4,047	3,431	(616)	(15)
Plant and equipment	1,548	1,041	(507)	(33)
Infrastructure	11,185	14,327	3,142	28
Total	16,780	18,799	2,019	12

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
Property	3,431	661	720	2,050	-	2,480	-	951	-
Plant and equipment	1,041	229	812	-	-	-	-	1041	-
Infrastructure	14,327	2,061	2,982	9,195	-	6,530	-	7,797	-
Total capital works	18,799	2,951	4514	11,245	-	9,010	-	9,789	-

5.4.2 Budget New Works 2022/23

Capital Works Area	Project cost \$'000	New \$'000	Renewal \$'000	Asset expenditure type			Summary of funding sources		
				Upgrade	Expansion	Grants	Contri- butions	Council cash	Borrowing
				\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property Buildings									
Mountain View Children's Centre Concept Design	150	-	-	150	-	150	-	-	-
Tawonga Memorial Hall Renewal	300	-	-	300	-	300	-	-	-
Myrtleford Savoy Soccer Club Upgrade	250	-	-	250	-	250	-	-	-
Ablett Pavilion Upgrade	300	-	-	300	-	300	-	-	-
Mount Beauty Stadium Renewable Energy Upgrade	200	200	-	-	-	200	-	-	-
Bright Office Electric Vehicle Charging Stations	61	61	-	-	-	30	-	31	-
Renewable Energy Upgrades for Council Buildings	150	150	-	-	-	-	-	150	-
Mount Beauty Pool Renewal	65	-	65	-	-	-	-	65	-
Mount Beauty Depot Concept Design	100	-	100	-	-	-	-	100	-
Bright Community Centre Wifi Installation	10	10	-	-	-	-	-	10	-
Mount Beauty Visitor Information Centre Deck Renewal	50	-	-	50	-	-	-	50	-
Tawonga South Public Space and Amenities Concept Design	50	50	-	-	-	-	-	50	-
Tawonga Hall Demolition	65	-	65	-	-	-	-	65	-
Tawonga Fisherman's Walk Public Toilet	140	140	-	-	-	-	-	140	-
Bright Office Renewal Stage 3 Design	40	-	40	-	-	-	-	40	-
Mount Beauty Airport Bowser Design	50	50	-	-	-	-	-	50	-
Total property	1,981	661	270	1,050	-	1,230	-	751	-

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Council cash	Borrowing	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Plant and equipment										
Plant, machinery and equipment										
Large Plant Renewal	121	-	121	-	-	-	-	121	-	
Large Plant New	18	18	-	-	-	-	-	18	-	
Small Plant And Equipment Renewal	28	-	28	-	-	-	-	28	-	
Vehicle Renewal	208	-	208	-	-	-	-	208	-	
Pool Vehicle	111	-	111	-	-	-	-	111	-	
Office furniture and equipment										
Disaster Recovery System Renewal	60	-	60	-	-	-	-	60	-	
Office network renewal	60	-	60	-	-	-	-	60	-	
Internet Renewal	30	-	30	-	-	-	-	30	-	
Identity Management System	40	40	-	-	-	-	-	40	-	
Unified Communications	25	-	25	-	-	-	-	25	-	
Corporate Technology Infrastructure	100	-	100	-	-	-	-	100	-	
Asset Management System	95	95	-	-	-	-	-	95	-	
Library Books	69	-	69	-	-	-	-	69	-	
Total plant and equipment	965	153	812	-	-	-	-	965	-	

Capital Works Area	Project cost \$'000	Asset expenditure type					Summary of funding sources		
		New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Council cash	Borrowing
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructure									
Roads									
Montgomery Lane Scoping and Design	78	-	78	-	-	78	-	-	-
Dargo High Plains Road Upgrade	1,310	-	-	1,310	-	1,310	-	-	-
Dinner Plain Activation	1,190	-	-	1,190	-	1,190	-	-	-
Energy Efficient Streetlight Upgrade	500	-	-	500	-	-	-	500	-
Road Stabilisation And Patching 2022/2023	150	-	150	-	-	150	-	-	-
Resealing 2022/2023	500	-	500	-	-	500	-	-	-
Asphalt Overlays 2022/2023	150	-	150	-	-	150	-	-	-
Kerb And Channel Renewal 2022/2023	55	-	55	-	-	-	-	55	-
Line Marking 2022/2023	50	-	50	-	-	-	-	50	-
Gravel Road Reconstruction and Resheeting Program	560	-	560	-	-	-	-	560	-
Development Engineering Roads Program	140	-	140	-	-	-	-	140	-
Bright Carparking Stage 3	50	-	50	-	-	-	-	50	-
Bridges									
Nimmo Pedestrian Bridge	487	487	-	-	-	487	-	-	-
Footpaths and cycleways									
Mummery Road Footpath Design	10	10	-	-	-	-	-	10	-
Footpath Renewal	150	-	150	-	-	-	-	150	-

Capital Works Area	Project cost \$'000	New \$'000	Renewal \$'000	Asset expenditure type		Grants \$'000	Summary of funding sources		
				Upgrade \$'000	Expansion \$'000		Contri- butions \$'000	Council cash \$'000	Borrowing \$'000
Drainage									
Drainage Renewal	50	-	50	-	-	-	-	50	-
Deacon Avenue Bright	70		70					70	
O'Donnell Avenue Myrtleford	50		50					50	
34 Lawrence Street Myrtleford	15		15					15	
Nug Nug Road Culvert Renewal	15		15					15	
50 Kiewa Valley Highway Design	15		15					15	
Development Engineering Drainage Program	155		155					155	
Recreational, leisure and community facilities									
Myrtleford Sport and Active Recreation Masterplan	160	-	160		-	160	-	-	
Dinner Plain Snowmaking	500	500				500			-
Bright Pioneer Park Masterplan	100		100			100			
Mount Beauty Education and Sport Precinct Masterplan	120		120			120			
Myrtleford Splash Park	200	200			-	200	-	-	-
Tronoh Dredgehole Precinct	175	175	-	-	-	175	-	-	-
Bright Weir Upgrade	35			35				35	
Vegetation Offset Management	40			40	-		-	40	-
Waste infrastructure									
Kerbside Bins Renewal And New	90	-	90	-	-	-	-	90	-
Public Bins Renewal	30	-	30	-	-	-	-	30	-
Food Organics Garden Organics (FOGO) Bins	390	390						390	
Porepunkah Landfill Rehabilitation	1560			1560				1560	
Landfill Rehabilitation Planning and Scoping	100			100				100	
Mount Beauty Landfill Rehabilitation Design	100			100				100	
Landfill Borehole Renewal Program	120	-	120		-	-	-	120	-
Porepunkah Transfer Station Upgrades	200	-		200	-	200	-		-
Total infrastructure	9,695	1,792	2,493	5,440	-	5,230	-	4,465	-
Capitalised wages	1,492	229	319	945	-	-	-	1,492	-
Total new capital works expenditure	14,133	2,905	4,194	7,135	-	6,460	-	7,673	-

5.4.3 Works Carried Forward from 2021/22

Capital Works Area	Project cost \$'000	New \$'000	Renewal \$'000	Asset expenditure type		Grants \$'000	Summary of funding sources		
				Upgrade \$'000	Expansion \$'000		Contri- butions \$'000	Council cash \$'000	Borrowing \$'000
Property									
Buildings									
Alpine View Children's Centre Expansion	400	-	-	400	-	400	-	-	-
Tawonga Caravan Park Upgrade	700	-	-	700	-	500	-	200	-
Tawonga Memorial Hall Renewal	200			200		200			
Myrtleford Memorial Hall Renewal	150	-	150	-	-	150	-		-
Total property	1,450	-	150	1,300	-	1,250	-	200	-
Plant and equipment									
Plant, machinery and equipment									
Plant Renewal	76	76		-	-	-	-	76	-
Total plant and equipment	76	76		-	-	-	-	76	-
Infrastructure									
Dinner Plain Activation	260	-		260	-	260		-	-
Dargo High Plain Road Upgrade	940	-		940	-	940			
Big Hill Car Park Sealing	260			260				260	-
Mt Beauty Airport Upgrade	370			370				370	
Snowy Creek Road Renewal	100		100			100			
Footpaths and Cycleways									
Dinner Plain Pump Track Design	40	40						40	
Great Valley Trial Vegetation	30	30						30	
Drainage									
Porepunkah Drainage Strategy	10		10					10	
Baker Gully Road Drainage	150		150					150	

Capital Works Area	Project cost \$'000	Asset expenditure type				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contri- butions	Council cash	Borrowing
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Waste									
Myrtleford Landfill Rehabilitation	980	-		980	-	-	-	980	-
Total infrastructure	3,140	70	260	2,810	-	1,300	-	1,840	-
Total capital works carried forward from 2021/22	4,666	146	410	4,110	-	2,550	-	2,116	-

5.4.4 Summary of Planned Capital Works Expenditure For the four years ended 30 June 2026

Capital Works Area	Asset expenditure type					Summary of funding sources			
	Project cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contri-butions \$'000	Council cash \$'000	Borrowings \$'000
2024									
Property									
Buildings	5,410	-	5,410	-	-	3,438	-	1,972	-
Total property	5,410	-	5,410	-	-	3,438	-	1,972	-
Plant and equipment									
Plant, machinery and equipment	458	-	458	-	-	-	-	458	-
Computers and telecommunications	205	-	205	-	-	-	-	205	-
Intangibles	41	-	41	-	-	-	-	41	-
Library books	77	-	77	-	-	-	-	77	-
Total plant and equipment	781	-	781	-	-	-	-	781	-
Infrastructure									
Roads	1,954	-	23	1,931	-	726	-	1,228	-
Bridges	288	-	288	-	-	-	-	288	-
Footpaths and cycleways	283	-	283	-	-	-	-	283	-
Drainage	228	-	228	-	-	-	-	228	-
Recreational, leisure and community facilities	5,074	-	5,074	-	-	4,815	-	259	-
Parks, open space and streetscapes	102	-	102	-	-	-	-	102	-
Waste	355	-	355	-	-	-	-	355	-
Total infrastructure	8,284	-	6,353	1,931	-	5,541	-	2,743	-
Unallocated	1,800	-	-	1,800	-	-	-	1,800	-
Total capital works expenditure	16,275	-	12,544	3,731	-	8,979	-	7,296	-

Capital Works Area	Project cost \$'000	New \$'000	Renewal \$'000	Asset expenditure type		Summary of funding sources				
				Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000	
2025										
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	205	-	205	-	-	-	-	205	-	-
Intangibles	41	-	41	-	-	-	-	41	-	-
Library books	79	-	79	-	-	-	-	79	-	-
Total plant and equipment	784	-	784	-	-	-	-	784	-	-
Infrastructure										
Roads	2,068	-	2,068	-	-	742	-	1,326	-	-
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	3,817	-	3,881	-	-	742	-	3,075	-	-
Unallocated	1,854	-	54	1,745	-	-	-	1,854	-	-
Total capital works expenditure	8,660	-	6,915	1,745	-	742	-	7,920	-	-

Capital Works Area	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
2026									
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	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	205	-	205	-	-	-	-	205	-
Intangibles	41	-	41	-	-	-	-	41	-
Library books	81	-	81	-	-	-	-	81	-
Total plant and equipment	786	-	786	-	-	-	-	786	-
Infrastructure									
Roads	2,055	-	2,055	-	-	759	-	1,296	-
Bridges	302	-	302	-	-	-	-	302	-
Footpaths and cycleways	297	-	297	-	-	-	-	297	-
Drainage	239	-	239	-	-	-	-	239	-
Recreational, leisure and community facilities	541	-	541	-	-	-	-	541	-
Parks, open space and streetscapes	107	-	107	-	-	-	-	107	-
Waste	372	-	372	-	-	-	-	372	-
Total infrastructure	3,977	-	3,806	-	-	759	-	3,218	-
Unallocated	1,909	-	109	1,800	-	-	-	1,909	-
Total capital works expenditure	8,868	-	7,068	1,800	-	759	-	8,109	-

Financial Performance Indicators

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

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

Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Notes	Forecast 2021/22	Budget 2022/23	Budget Projections			Trend +/-
					2023/24	2024/25	2025/226	
<i>Operating position</i>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		3.4%	(13.1%)	(2.1%)	(2.9%)	(2.8%)	-
<i>Liquidity</i>								
Working Capital	Current assets / current liabilities		334.8%	473.0%	479.2%	500.2%	467.1	-
Unrestricted cash	Unrestricted cash / current liabilities		224.2%	385.0%	409.9%	440.2%	406.9%	+
<i>Obligations</i>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	1	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		25.0%	41.0%	37.7%	36.4%	35.2%	-
Asset renewal	Asset renewal expenditure / depreciation		131.3%	83.7%	193.6%	48.7%	48.8%	-
<i>Stability</i>								
Rates concentration	Rate revenue / adjusted underlying revenue		62.2%	71.9%	69.8%	69.8%	70.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.36%	0.27%	0.5%	0.5%	0.5%	o
<i>Efficiency</i>								
Expenditure level	Total expenditure / no. of property assessments		\$3,379	\$3,484	\$3,270	\$3,392	\$3,482	o

Indicator	Measure	Notes	Forecast	Budget	Budget Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/226	+ / o / -
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,531	\$1,608	\$1,682	\$1,706	\$1,728	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		17.2%	7.0%	7.0%	7.0%	7.0%	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

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

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 2022/23 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.

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Asset Maintenance									
Asset Maintenance	Operations	Application for Occupation/Works on Council Managed Land Permit		Yes	free	free		per permit	No
Corporate - Customer Service									
Corporate	Customer Services	Land information certificate	Within 7 days	Yes	as per legislation	as per legislation		as per legislation	Yes
Corporate	Customer Services	Land information certificate	Within 24 hrs	Yes	\$ 50.50	\$ 51.50	\$ 1.00	per certificate	No
Corporate	Customer Services	Copy of rates notice	Post 1999	Yes	\$ 12.00	\$ 12.50	\$ 0.50	per notice per year	No
Corporate	Customer Services	Copy of rates notice	Pre 1999	Yes	\$ 42.50	\$ 43.50	\$ 1.00	per notice per year	No
Corporate - Finance and Governance									
Corporate	Finance	Records retrieval	5 years old or less	Yes	\$ 12.00	\$ 13.00	\$ 1.00	per item	No
Corporate	Finance	Records retrieval	over 5 years old	Yes	\$ 42.50	\$ 43.50	\$ 1.00	per item	No
Corporate	Finance	Disabled parking permit			free	free			No
Corporate	Governance	Freedom of information		Yes	as per legislation	as per legislation		as per legislation	Yes
Corporate - Libraries									
Corporate	Libraries	Overdue fine > than 2 days	Adult	Yes	\$ 0.20	\$ -	-\$ 0.20	per day	No
Corporate	Libraries	Overdue fine > than 2 days	Junior	Yes	Nil	Nil		per day	No
Corporate	Libraries	Overdue fine > than 2 days	Inter library	Yes	\$ 0.50	\$ -	-\$ 0.50	per day	No
Corporate	Libraries	Overdue fine > than 2 days	Book Club	Yes	\$ 1.00	\$ -	-\$ 1.00	per day	No
Corporate	Libraries	Overdue fine with lost status		Yes	\$ 5.00	\$ 5.00	\$ -	per item	No
Corporate	Libraries	Printing/photocopying	Black & White A4	Yes	\$ 0.10	\$ 0.20	\$ 0.10	per page	No
Corporate	Libraries	Printing/photocopying	Colour A4	Yes	\$ 0.50	\$ 0.50	\$ -	per page	No
Corporate	Libraries	Printing/photocopying	Black & White A3	Yes	\$ 0.20	\$ 0.50	\$ 0.30	per page	No
Corporate	Libraries	Printing/photocopying	Colour A3	Yes	\$ 1.00	\$ 1.00	\$ -	per page	No
Corporate	Libraries	Maximum unpaid fines before borrowing privileges are suspended	Adults	Yes	\$ 12.50	\$ 12.50	\$ -	per member	No
Corporate	Libraries	Maximum unpaid fines before borrowing privileges are suspended	Junior	Yes	n/a	n/a		per member	No
Corporate	Libraries	Minor damage to an item or barcode		Yes	\$ 2.20	\$ 2.50	\$ 0.30	per item	No
Corporate	Libraries	DVD or CD ROM replacement cover		Yes	\$ 2.20	\$ 2.50	\$ 0.30	per item	No
Corporate	Libraries	CDB covers		Yes	\$ 10.00	\$ 10.50	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is known		Yes	Price of item	Price of item		Per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Adult book	Yes	\$ 26.50	\$ 27.00	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Junior book	Yes	\$ 14.00	\$ 14.50	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Light romance	Yes	\$ 2.00	\$ 2.50	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Periodical	Yes	\$ 9.00	\$ 9.50	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Book on disk	Yes	\$ 101.50	\$ 103.50	\$ 2.00	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Single disk	Yes	\$ 19.00	\$ 3.50	-\$ 15.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	DVD	Yes	\$ 27.50	\$ 28.00	\$ 0.50	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	Playaway	Yes	\$ 101.50	\$ 103.50	\$ 2.00	per item	No
Corporate	Libraries	Lost or damaged items, where price is unknown	MP3	Yes	\$ 106.50	\$ 108.50	\$ 2.00	per item	No
Corporate	Libraries	Replacement of lost or damaged cards		Yes	\$ 2.50	\$ 3.00	\$ 0.50	per card	No
Corporate	Libraries	Interlibrary loans (for loans outside of Victoria or from non-library institutions)		Yes	\$ 28.50	As determined by ALIA[1]		per item	No
Corporate	Libraries	Inter library loan strap/barcode		Yes	\$ 3.30	\$ 3.50	\$ 0.20	per item	No
Corporate	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
Corporate	Libraries	Research fee		Yes	\$ 16.00	\$ 16.50	\$ 0.50	per half hour	No
Corporate	Libraries	Programs and activities		Yes	Free to minimal charge	Free to minimal charge		per attendee	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Corporate	Libraries	Disc Cleaning		Yes	\$ 4.00	\$ 4.50	\$ 0.50	per item	No
Corporate	Libraries	Room Hire		Yes		\$ 5.00	\$ 5.00	per hour	No
Corporate - Rates									
Corporate	Rates	Rates debt recovery costs		Yes	Cost recovery from the ratepayer	Cost recovery from the ratepayer			Partial
Facilities - Bright Sports Centre									
Facilities	Bright Sports Centre	Additional Lifeguard		Yes	\$ 37.00	\$ 37.50	\$ 0.50	per hour	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Adult - 1 month	Yes	\$ 90.00	\$ 92.00	\$ 2.00	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Concession - 1 month	Yes	\$ 66.00	\$ 67.50	\$ 1.50	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Family - 1 month	Yes	\$ 160.00	\$ 164.00	\$ 4.00	per family	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Adult - 3 month	Yes	\$ 264.00	\$ 268.00	\$ 4.00	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Concession - 3 month	Yes	\$ 193.00	\$ 195.00	\$ 2.00	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Family - 3 month	Yes	\$ 472.00	\$ 475.00	\$ 3.00	per family	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Adult	Yes	\$ 75.00	\$ 76.50	\$ 1.50	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Concession	Yes	\$ 53.50	\$ 53.50	\$ -	per person	No
Facilities	Bright Sports Centre	Centre Membership - all areas	Monthly Direct Debit Family	Yes	\$ 155.00	\$ 158.00	\$ 3.00	per family	No
Facilities	Bright Sports Centre	After Hours Access	Fob Charge	Yes	\$ 20.50	\$ 21.00	\$ 0.50	per fob	No
Facilities	Bright Sports Centre	Swimming pool only	Adult - 3 month	Yes	\$ 125.00	\$ 128.00	\$ 3.00	per person	No
Facilities	Bright Sports Centre	Swimming pool only	Concession - 3 Month	Yes	\$ 78.50	\$ 80.00	\$ 1.50	per person	No
Facilities	Bright Sports Centre	Swimming pool only	Family - 3 month	Yes	\$ 315.00	\$ 322.00	\$ 7.00	per family	No
Facilities	Bright Sports Centre	Swimming pool only	Adult casual visit	Yes	\$ 8.00	\$ 8.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Swimming pool only	Child/concession - casual visit	Yes	\$ 4.50	\$ 5.00	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Swimming pool only	Family - Casual Visit	Yes	\$ 18.00	\$ 18.50	\$ 0.50	per family	No
Facilities	Bright Sports Centre	Swimming pool only	Adult 10 visit card	Yes	\$ 65.00	\$ 76.50	\$ 11.50	per card	No
Facilities	Bright Sports Centre	Swimming pool only	Concession/child 10 visit card	Yes	\$ 40.50	\$ 45.00	\$ 4.50	per card	No
Facilities	Bright Sports Centre	Casual gym entry (includes gym and pool)	Adult Casual	Yes	\$ 15.00	\$ 15.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Casual gym entry (includes gym and pool)	Concession - Casual	Yes	\$ 10.50	\$ 11.00	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Casual gym entry (includes gym and pool)	Adult 10 visit card	Yes	\$ 137.00	\$ 139.50	\$ 2.50	per card	No
Facilities	Bright Sports Centre	Casual gym entry (includes gym and pool)	Concession 10 visit card	Yes	\$ 94.50	\$ 96.50	\$ 2.00	per card	No
Facilities	Bright Sports Centre	Hydro program	Hydro 10 Visit Card	Yes			\$ -	per person	No
Facilities	Bright Sports Centre	Learn to swim program		Yes	\$ 18.00	\$ 18.50	\$ 0.50	per person per session	No
Facilities	Bright Sports Centre	Learn to swim program - Early payment discount 10%		Yes			\$ -	per person	No
Facilities	Bright Sports Centre	Learn to swim private lesson		Yes	\$ 57.00	\$ 58.00	\$ 1.00	per lesson	No
Facilities	Bright Sports Centre	Casual group exercise class entry	Regular Class - Non Member	Yes	\$ 12.00	\$ 12.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Casual group exercise class entry	Active Seniors Class - Non Member	Yes	\$ 7.00	\$ 7.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Casual group exercise class entry	Intro Seniors Class	Yes	\$ 6.00	\$ 6.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Squash court	Adult	Yes	\$ 7.00	\$ 7.50	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Squash court	Child/concession	Yes	\$ 4.50	\$ 5.00	\$ 0.50	per person	No
Facilities	Bright Sports Centre	Multi-purpose room hire		Yes	\$ 26.50	\$ 27.00	\$ 0.50	per hour	No
Facilities	Bright Sports Centre	Pool hire with lifeguard		Yes	\$ 106.50	\$ 109.00	\$ 2.50	per hour	No
Facilities	Bright Sports Centre	Shower Only		Yes	\$ 4.50	\$ 4.50	\$ -	per person	No
Facilities - Community Centres									
Facilities	Community Centres	Hall or kitchen only hire	Max \$170/day	Yes	\$ 16.00	\$ 17.00	\$ 1.00	per hour	No
Facilities	Community Centres	Hall and kitchen hire	Max \$280/day	Yes	\$ 26.50	\$ 28.50	\$ 2.00	per hour	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Facilities	Community Centres	Bond		Yes	\$ 269.00	\$ 269.00	\$ -	per hire	No
Facilities	Community Centres	Hall hire insurance (any hall)		Yes	\$ 37.00	\$ 37.50	\$ 0.50	per hire	No
Facilities - Swimming Pools									
Facilities	Swimming Pools	Adult daily		Yes	\$ 5.20	\$ 5.50	\$ 0.30	per person	No
Facilities	Swimming Pools	Child/concession daily		Yes	\$ 2.50	\$ 3.00	\$ 0.50	per person	No
Facilities	Swimming Pools	Supervising parent		Yes	\$ 4.00	\$ 4.00	\$ -	per person	No
Facilities	Swimming Pools	Family season - early bird		Yes	\$ 89.00	\$ 89.00	\$ -	per season	No
Facilities	Swimming Pools	Adult season		Yes	\$ 80.00	\$ 82.00	\$ 2.00	per season	No
Facilities	Swimming Pools	Child/concession season		Yes	\$ 42.50	\$ 43.50	\$ 1.00	per season	No
Facilities	Swimming Pools	Adult 10 visit pass		Yes	\$ 47.00	\$ 48.00	\$ 1.00	per 10 visits	No
Facilities	Swimming Pools	Child/concession 10 visit pass		Yes	\$ 23.00	\$ 27.00	\$ 4.00	per 10 visits	No
Facilities	Swimming Pools	Mount Beauty stadium hire		Yes	\$ 27.00	\$ 27.50	\$ 0.50	per hour	No
Facilities	Swimming Pools	Aqua fit/concession		Yes	\$ 7.50	\$ 8.00	\$ 0.50	per session	No
Facilities	Swimming Pools	Aqua fit/adult		Yes	\$ 10.50	\$ 11.00	\$ 0.50	per session	No
Facilities	Swimming Pools	Arthritis group		Yes	\$ 3.00	\$ 3.00	\$ -	per hour	No
Facilities	Swimming Pools	Lane hire		Yes	\$ 30.00	\$ 30.50	\$ 0.50	per hour	No
Facilities	Swimming Pools	Learn to swim		Yes	\$ 17.50	\$ 18.00	\$ 0.50	one lesson	No
Facilities	Swimming Pools	Learn to swim		Yes	\$ 55.00	\$ 56.00	\$ 1.00	private lesson	No
Facilities	Swimming Pools	Pool hire with lifeguard		Yes	\$ 105.00	\$ 107.00	\$ 2.00	per hour	No
Facilities	Swimming Pools	Seniors Hour		Yes	\$ 3.00	\$ 3.00	\$ -	per hour	No
Facilities -The Pavilion, Pioneer Park									
Facilities	The Pavilion	Meeting room	max 10hr charge/day	Yes	\$ 15.00	\$ 16.00	\$ 1.00	per hour	No
Facilities	The Pavilion	Function Centre (no kitchen)	max 10hr charge/day	Yes	\$ 25.50	\$ 26.50	\$ 1.00	per hour	No
Facilities	The Pavilion	Function Centre incl. kitchen	max 10hr charge/day	Yes	\$ 45.50	\$ 46.50	\$ 1.00	per hour	No
Facilities	The Pavilion	Kitchen only	max 10hr charge/day	Yes	\$ 25.50	\$ 26.50	\$ 1.00	per hour	No
Facilities	The Pavilion	First Aid Room & Downstairs Toilets (2) Hire	Full day hire	Yes	\$ 152.00	\$ 152.00	\$ -	per day	No
Facilities	The Pavilion	Entire Downstairs Area (Changerooms, First Aid Room, Toilets)	Full day hire	Yes	\$ 355.00	\$ 355.00	\$ -	per day	No
Facilities -Waste Services									
Facilities	Waste	Domestic putrescible and hard waste		Yes	\$ 46.50	\$ 48.00	\$ 1.50	per cubic metre	No
Facilities	Waste	Domestic putrescible and hard waste	minimum charge	Yes	\$ 8.00	\$ 8.00	\$ -	per large bag	No
Facilities	Waste	Concrete and bricks		Yes	\$ 39.50	\$ 40.50	\$ 1.00	per cubic metre	No
Facilities	Waste	Cement sheeting, plaster board		Yes	\$ 55.00	\$ 57.00	\$ 2.00	per cubic metre	No
Facilities	Waste	Green waste		Yes	\$ 18.50	\$ 18.50	\$ -	per cubic metre	No
Facilities	Waste	Raw organic timber		Yes	\$ 18.50	\$ 18.50	\$ -	per cubic metre	No
Facilities	Waste	Processed/treated timber		Yes	\$ 46.50	\$ 48.00	\$ 1.50	per cubic metre	No
Facilities	Waste	Whitegoods (all)		Yes	\$ 11.50	\$ 11.50	\$ -	each	No
Facilities	Waste	Steel		Yes	\$ 12.00	\$ 12.00	\$ -	per cubic metre	No
Facilities	Waste	Oil		Yes	free	free		per litre	No
Facilities	Waste	Plastic and metal oil containers			\$ 0.80	\$ 0.80	\$ -	per item	No
Facilities	Waste	Car bodies		Yes	\$ 26.00	\$ 26.00	\$ -	per item	No
Facilities	Waste	Aluminium, cardboard, steel cans, plastic bottles and containers		Yes	\$ 15.00	\$ 15.50	\$ 0.50	per cubic metre	No
Facilities	Waste	Paint cans 10 litres and over of any size containing paint		Yes	\$ 3.60	\$ 5.00	\$ 1.40	per litre	No
Facilities	Waste	Car batteries		Yes	free	free		each	No
Facilities	Waste	LPG cylinders		Yes	\$ 6.00	\$ 6.00	\$ -	each	No
Facilities	Waste	Tyres small/4WD		Yes	\$ 10.50	\$ 11.00	\$ 0.50	each	No
Facilities	Waste	Tyres large - truck		Yes	\$ 15.50	\$ 16.00	\$ 0.50	each	No
Facilities	Waste	Tyres large - tractor or truck		Yes	\$ 94.00	\$ 95.00	\$ 1.00	each	No
Facilities	Waste	E-waste - Small appliances		Yes	free	free		each	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Facilities	Waste	E-waste - Medium appliances		Yes	free	free		each	No
Facilities	Waste	E-waste - Large appliances		Yes	free	free		each	No
Facilities	Waste	E-waste scheme exempt items		Yes	free	free		each	No
Facilities	Waste	Asbestos - Porepunkah only	Minimum charge \$5	Yes	\$ 101.50	\$ 101.50	\$ -	per cubic metre	No
Facilities	Waste	Green organic mulch sales		Yes	free	free		per cubic metre	No
Facilities	Waste	Crushed concrete sales		Yes	\$ 39.50	\$ 39.50	\$ -	per cubic metre	No
Facilities	Waste	Mattress - any size except cot		Yes	\$ 28.50	\$ 29.50	\$ 1.00	each	No
Facilities	Waste	Mattress - cot		Yes	\$ 10.00	\$ 10.50	\$ 0.50	each	No
Facilities	Waste	Single seater couch		Yes	\$ 20.50	\$ 21.50	\$ 1.00	each	No
Facilities	Waste	Two seater, sofa or larger couch		Yes	\$ 29.50	\$ 30.50	\$ 1.00	each	No
Facilities	Waste	Skis or snowboards		Yes	\$ 6.50	\$ 6.50	\$ -	per pair or board	No
Facilities	Waste	Silage wrap		Yes	\$ 3.50	\$ 3.50	\$ -	per cubic metre	No
Facilities	Waste	Drum master		Yes	free	free			No
Planning and Amenity - Building Control									
Planning & Amenity	Building	Lodgement Fee				\$ 123.70	\$ 123.70		
Planning & Amenity	Building	Commercial works \$15,000 - \$39,999	+ lodgement fee	Yes		competitive quote		minimum fee	No
Planning & Amenity	Building	Commercial works \$40,000 or over	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	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		\$ 1,000.00	\$ 1,000.00	minimum fee	No
Planning & Amenity	Building	Swimming pool / spa registration		No	as per legislation	as per legislation		Per property	Yes
Planning & Amenity	Building	Swimming pool / spa document search fee		No	as per legislation	as per legislation		Per property	Yes
Planning & Amenity	Building	Swimming pool / spa inspection (2 site visit max)		Yes	\$ 406.00	\$ 415.00	\$ 9.00	Minimum fee	No
Planning & Amenity	Building	Certificate of compliance lodgement		Yes		as per legislation			Yes
Planning & Amenity	Building	Certificate of non-compliance lodgement		Yes		as per legislation			Yes
Planning & Amenity	Building	Commercial works <\$15,000	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	Building	Commercial works \$15,001 - \$40,000	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	Building	Commercial works >\$40,001	+ lodgement fee	Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	Building	Carport, garage, sheds, veranda and other small extensions		Yes	\$ 588.50	\$ 800.00	\$ 211.50	minimum fee	No
Planning & Amenity	Building	Swimming pool (in-ground)		Yes	\$ 707.50	\$ 1,000.00	\$ 292.50	minimum fee	No
Planning & Amenity	Building	Swimming pool (above ground)		Yes	\$ 471.00	\$ 800.00	\$ 329.00	minimum fee	No
Planning & Amenity	Building	Restumping or demolition		Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	Building	Dwelling extensions and alterations		Yes	competitive quote	competitive quote		minimum fee plus applicable levies	No
Planning & Amenity	Building	New dwelling		Yes	competitive quote	competitive quote		minimum fee plus applicable levies	No
Planning & Amenity	Building	Multi-unit development		Yes	competitive quote	competitive quote		minimum fee	No
Planning & Amenity	Building	Extension of time for building permit		Yes	\$ 268.00	\$ 268.00	\$ -	per extension	No
Planning & Amenity	Building	Temporary Siting approvals x3 Structures		Yes		\$ 447.00	\$ 447.00		
Planning & Amenity	Building	Temporary Siting approvals more than 3 Structures		Yes		\$ 570.00	\$ 570.00		
Planning & Amenity	Building	POPE attendance up to 1000 persons & 1 prescribed structure		Yes		\$ 1,146.50	\$ 1,146.50		No
Planning & Amenity	Building	POPE attendance up to 5000 persons & 5 prescribed structure		Yes		\$ 1,561.00	\$ 1,561.00		No
Planning & Amenity	Building	POPE attendance of greater than 5,000 persons and more than 5 prescribed structures		Yes		\$ 1,770.00	\$ 1,770.00		No
Planning & Amenity	Building	Minor amendment to building permit		Yes	\$ 134.00	\$ 137.00	\$ 3.00	per amendment	No
Planning & Amenity	Building	Major amendment to building permit		Yes	\$ 268.00	\$ 274.00	\$ 6.00	per amendment	No
Planning & Amenity	Building	Variation to ResCode (report and consent)		Yes	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Building	Notification of adjoining landowners for siting variation		Yes		as per legislation		per item	
Planning & Amenity	Building	Flooding (Reg 153)		Yes		as per legislation		per item	

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Planning & Amenity	Building	Projections beyond street alignment (Part 6)		Yes		as per legislation		per item	
Planning & Amenity	Building	Protection of the public (Reg 116)		Yes		as per legislation		per item	
Planning & Amenity	Building	Additional inspection or re-inspection		Yes	\$ 235.50	\$ 241.00	\$ 5.50	per inspection	No
Planning & Amenity	Building	Additional inspection or re-inspection (remote area)		Yes	\$ 320.50	\$ 328.00	\$ 7.50	per inspection	No
Planning & Amenity	Building	Copy of building permit, endorsed plans or occupancy permit		Yes	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Building	Legal point of discharge information		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Building	Build over easement		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Building	Building information certificate		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Building	Essential service inspection and report	minimum amount	Yes	\$ 353.00	\$ 450.00	\$ 97.00	per inspection	No
Planning & Amenity	Building	Non-mandatory inspection		Yes	\$ 235.50	\$ 240.00	\$ 4.50	per inspection	No
Planning & Amenity	Building	Council Comments (to vary a regulation, where report and consent not an option)		Yes		\$ 440.00	\$ 440.00	as per regulations	No
Planning & Amenity	Building	BAL Assessment – desktop assessment:		Yes		\$ 650.00	\$ 650.00	minimum fee	No
Planning & Amenity	Building	BAL Assessment – on site assessment:		Yes		\$ 1,300.00	\$ 1,300.00	minimum fee	No
Planning & Amenity	Building	BAL Assessment – remote on site assessment:		Yes		\$ 1,650.00	\$ 1,650.00	minimum fee	No
Planning & Amenity	Building	Performance solutions - amenity matter		Yes		\$ 350.00	\$ 350.00	per item	No
Planning & Amenity	Building	Performance solutions - access matter (per item)		Yes		\$ 500.00	\$ 500.00	per item	No
Planning & Amenity	Building	Performance solutions - fire safety matter (per item)		Yes		\$ 650.00	\$ 650.00	per item	No
Planning & Amenity	Building	Partial compliance Exemption - amenity matter (per item)		Yes		\$ 280.00	\$ 280.00	per item	No
Planning & Amenity	Building	Partial compliance Exemption - access matter (per item)		Yes		\$ 430.00	\$ 430.00	per item	No
Planning & Amenity	Building	Partial compliance Exemption - fire safety matter (per item)		Yes		\$ 550.00	\$ 550.00	per item	No
Planning & Amenity	Building	Occupancy Permit/Final Certificate not assoc. with Building Permit Class 1 & 10		Yes		\$ 561.00	\$ 561.00	per document	No
Planning & Amenity	Building	Occupancy Permit/Final Certificate not assoc. with Building Permit class 1b		Yes		\$ 1,010.00	\$ 1,010.00	per document	No
Planning & Amenity	Building	Occupancy Permit/Final Certificate not assoc. with Building Permit Class 2-9		Yes		\$ 1,224.00	\$ 1,224.00	per document	No
Planning and Amenity - Development									
Planning & Amenity	Development	Application for permit to work in a road reserve		No	as per legislation	as per legislation		as per legislation	Yes
Planning and Amenity - Health									
Planning & Amenity	Health	Class 1 food premises		No	\$ 545.00	\$ 557.00	\$ 12.00	per annum	No
Planning & Amenity	Health	Class 1 food premises - Charity and Community Groups		No	\$ 272.00	\$ 278.00	\$ 6.00	per annum	No
Planning & Amenity	Health	Class 2 food premises		No	\$ 473.00	\$ 484.00	\$ 11.00	per annum (pro rata)	No
Planning & Amenity	Health	Class 2 food premises - Charity and Community Groups		No	\$ 236.50	\$ 242.00	\$ 5.50	per annum (pro rata)	No
Planning & Amenity	Health	Class 3 food premises		No	\$ 270.00	\$ 276.00	\$ 6.00	per annum (pro rata)	No
Planning & Amenity	Health	Class 3 food premises - Charity and Community Groups		No	\$ 135.00	\$ 138.00	\$ 3.00	per annum (pro rata)	No
Planning & Amenity	Health	Class 4 food premises		No	\$ -	\$ -		per annum	No
Planning & Amenity	Health	Class 2 temporary food premises & mobile food vendors (Stretrader)		No	\$ 211.00	\$ 216.00	\$ 5.00	per annum	No
Planning & Amenity	Health	Class 2 temporary food premises & mobile food vendors, charitable and community groups (Stretrader)		No	\$ 55.00	\$ 56.00	\$ 1.00	per annum	No
Planning & Amenity	Health	Class 3 temporary food premises & mobile food vendors (Stretrader)		No	\$ 126.00	\$ 129.00	\$ 3.00	per annum	No
Planning & Amenity	Health	Class 3 temporary food premises & mobile food vendors, charitable and community groups (Stretrader)		No	\$ 30.50	\$ 31.50	\$ 1.00	per annum	No
Planning & Amenity	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	
Planning & Amenity	Health	Inspection and report fee		No	\$ 155.50	\$ 159.00	\$ 3.50	per registration	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Planning & Amenity	Health	Major non-compliance inspection fee		No	\$ 181.50	\$ 186.00	\$ 4.50	per inspection	No
Planning & Amenity	Health	Major non-compliance inspection fee (where a notice has been issued)		No	\$ 244.50	\$ 250.00	\$ 5.50	per inspection	No
Planning & Amenity	Health	Hairdresser premise registration		No	\$ 208.00	\$ 213.00	\$ 5.00	per premise	No
Planning & Amenity	Health	Beauty or skin penetration registration		No	\$ 166.50	\$ 170.00	\$ 3.50	per annum	No
Planning & Amenity	Health	Prescribed accommodation premise registration		No	\$ 218.00	\$ 223.00	\$ 5.00	per annum	No
Planning & Amenity	Health	Permit to install wastewater system		No	\$ 497.50	as per regulations		per application	Yes
Planning & Amenity	Health	Change to an existing wastewater permit		No	\$ 152.00	as per regulations		per application	Yes
Planning & Amenity	Health	Permit to alter wastewater system		No	\$ 248.50	as per regulations		per application	Yes
Planning & Amenity	Health	Health search		No	\$ 40.50	\$ 41.50	\$ 1.00	per hour or part thereof	No
Planning & Amenity	Health	Caravan park registration		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Health	Caravan park rigid annex approval fee		No	\$ 162.50	\$ 166.00	\$ 3.50	per approval	No
Planning & Amenity	Health	Transfer registration fee		No	50% of applicable annual registration fee	50% of applicable annual registration fee		of applicable annual registration fee	No
Planning & Amenity	Health	Registration late penalty fee		No	30% addition to annual registration fee	30% addition to annual registration fee		of original registration fee	No
Planning and Amenity - Local Laws									
Planning & Amenity	Local Laws	Dog registration	Full	No	\$ 91.50	\$ 93.50	\$ 2.00	per animal	Partially
Planning & Amenity	Local Laws	Dog registration	Pensioner	No	\$ 45.50	\$ 46.50	\$ 1.00	per animal	Yes
Planning & Amenity	Local Laws	Dog registration	Reduced (Desexed/working dog)	No	\$ 30.50	\$ 31.00	\$ 0.50	per animal	Yes
Planning & Amenity	Local Laws	Dog Registration	Reduced Pensioner	No	\$ 15.00	\$ 15.00	\$ -	Per animal	Yes
Planning & Amenity	Local Laws	Dog Registration	Declared Dog	No	\$ 91.50	\$ 93.50	\$ 2.00	Per animal	Yes
Planning & Amenity	Local Laws	Cat registration	Full	No	\$ 91.50	\$ 93.50	\$ 2.00	per animal	Yes
Planning & Amenity	Local Laws	Cat registration	Pensioner	No	\$ 45.50	\$ 46.50	\$ 1.00	per animal	Yes
Planning & Amenity	Local Laws	Cat registration	Reduced	No	\$ 30.50	\$ 31.00	\$ 0.50	per animal	Yes
Planning & Amenity	Local Laws	Cat registration	Reduced Pensioner	No	\$ 15.00	\$ 15.00	\$ -	Per animal	Yes
Planning & Amenity	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
Planning & Amenity	Local Laws	Animal registration tag replacement		Yes	\$ 5.00	\$ 6.00	\$ 1.00	per tag	No
Planning & Amenity	Local Laws	Pound release fee – animals	Registered	No	\$ 83.00	\$ 85.00	\$ 2.00	per animal	Partially
Planning & Amenity	Local Laws	Pound release fee – animals	Unregistered	No	\$ 166.50	\$ 170.00	\$ 3.50	per animal	Partially
Planning & Amenity	Local Laws	Impounded item release fee – all other items		Yes	\$ 61.00	\$ 62.50	\$ 1.50	Per movement	No
Planning & Amenity	Local Laws	Animal sustenance fee		Yes	\$ 15.00	\$ 15.50	\$ 0.50	per animal per day	No
Planning & Amenity	Local Laws	Livestock impound fee – small stock		Yes	\$ 22.50	\$ 23.00	\$ 0.50	Per animal	No
Planning & Amenity	Local Laws	Livestock impound fee – large stock		Yes	\$ 101.50	\$ 104.00	\$ 2.50	Per animal	No
Planning & Amenity	Local Laws	Sustenance fee – small stock		Yes	\$ 10.00	\$ 11.00	\$ 1.00	Per animal per day	No
Planning & Amenity	Local Laws	Sustenance fee – large stock		Yes	\$ 20.50	\$ 21.00	\$ 0.50	Per animal per day	No
Planning & Amenity	Local Laws	Veterinary fees		Yes	Reasonable costs	Reasonable costs		Per animal	No
Planning & Amenity	Local Laws	Cat trap hire deposit		No	nil	nil		per hire	No
Planning & Amenity	Local Laws	Cat trap hire fee		Yes	nil	nil		per hire	No
Planning & Amenity	Local Laws	Domestic animal business fee		No	\$ 132.00	\$ 135.00	\$ 3.00	per year	Yes
Planning & Amenity	Local Laws	Dinner Plain snowmobile permit		No	\$ 72.00	\$ 73.50	\$ 1.50	per snowmobile	No
Planning & Amenity	Local Laws	Parking infringement	Category 1 (e.g. Time Limit)	No	0.5 Penalty Unit	0.5 Penalty Unit		As per legislation	Partially
Planning & Amenity	Local Laws	Parking infringement	Category 2 (e.g. Bus Zone)	No	0.6 Penalty Unit	0.6 Penalty Unit		as per legislation	Yes
Planning & Amenity	Local Laws	Parking infringement	Category 3 (e.g. No Stopping Area)	No	1.0 Penalty Unit	1.0 Penalty Unit		as per legislation	Yes
Planning & Amenity	Local Laws	Vehicle impound fee		No	\$ 113.50	\$ 116.00	\$ 2.50	per vehicle	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Planning & Amenity	Local Laws	Vehicle storage fee		Yes	\$ 15.00	\$ 16.00	\$ 1.00	per vehicle per day	No
Planning & Amenity	Local Laws	Vehicle & livestock transport fee		Yes	Reasonable costs	Reasonable costs		Per movement	No
Planning and Amenity - Memorials									
Planning & Amenity	Memorials	Memorial plaque fee		Yes	\$ 61.00	\$ 61.00	\$ -	per annum	No
Planning and Amenity - Planning									
Planning & Amenity	Planning	Public notification	Notice to neighbours	Yes	\$ 67.50	\$ 69.00	\$ 1.50	per general notification	No
Planning & Amenity	Planning	Public notification	Additional notices	Yes	\$ 8.00	\$ 9.00	\$ 1.00	per notice	No
Planning & Amenity	Planning	Public notification	Notice on land	Yes	\$ 85.50	\$ 87.00	\$ 1.50	up to two signs	No
Planning & Amenity	Planning	Public notification	Additional notices on land	Yes	\$ 13.00	\$ 15.00	\$ 2.00	each additional sign	No
Planning & Amenity	Planning	Public notification	Notice in papers	Yes	\$ 208.00	\$ 213.00	\$ 5.00	per notice	No
Planning & Amenity	Planning	Planning advice in writing - cert of verbal advice		Yes	\$ 125.00	\$ 128.00	\$ 3.00	per advice	No
Planning & Amenity	Planning	Sect 173 agreements		Yes	\$ 416.00	\$ 425.00	\$ 9.00	per agreement	No
Planning & Amenity	Planning	Certificate of title and restrictions covenant		Yes	\$ 62.50	\$ 64.00	\$ 1.50	per certificate	No
Planning & Amenity	Planning	Copy of planning permit, endorsed plans or occupancy permit		Yes	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Planning	Planning panel - proponent request amendment		Yes	cost of panel	cost of panel			Yes
Planning & Amenity	Planning	Extension of time for planning permit certificate fee		No	\$ 125.00	\$ 128.00	\$ 3.00	per extension	No
Planning & Amenity	Planning	Class 1 - Change of use only		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:							
Planning & Amenity	Planning	Class 2 - Dwellings \$10,000 to \$100,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 3 - Dwellings more than \$100,001		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	To develop land (other than for a single dwelling per lot) if the estimated cost of development included in the application is:							
Planning & Amenity	Planning	Class 4 - \$10,000 or less		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 5 - \$10,000 to \$250,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 6 - \$250,000 to \$500,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 7 - \$500,000 to \$1,000,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 8 - \$1,000,000 to \$7,000,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 9 - \$7,000,000 to \$10,000,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 10 - \$10,000,000 to \$50,000,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 11 - Over \$50,000,000		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 12 - Subdivide existing building		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 13 - Subdivide land into two lots		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 14 - To effect a realignment of a common boundary between lots or to consolidate two or more lots		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 15 - To subdivide land		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 16 - To remove a restriction (within the meaning of the Subdivision Act 1988) over land if the land has been used or developed for more than 2 years before the date of the applications in a manner which would have been lawful under the Planning and Environment Act 1987 but for the existence of the restriction		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 17 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988 or to create or remove a right of way		No	as per legislation	as per legislation		per application	Yes
Planning & Amenity	Planning	Class 18 - To create, vary or remove an easement other than a right of way or to 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		per application	Yes
Planning & Amenity	Planning	Amend an application for a permit after notice has been given for every class of application (other than Class 4)		No	as per legislation	as per legislation		per application	No
Planning & Amenity	Planning	Amend an application for a permit after notice has been given for every class of application (other than Class 5)		No	as per legislation	as per legislation		per application	No

Department	Business Unit	Fee name	Fee - sub component	GST?	Adopted 2021/22 Fee	2022/23 Fees	\$ Change	Unit of measure	Regulated?
Planning & Amenity	Planning	The fee for an application for any combination of the classes of application outlined above is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.		No	as per legislation	as per legislation		per application	No
Planning & Amenity	Planning	Application to amend the planning scheme	Stage 1	No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Planning	Application to amend the planning scheme	Stage 2	No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Planning	Application to amend the planning scheme	Stage 3	No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Planning	Application to amend the planning scheme	Stage 4	No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Roadside Trading	Commercial participant – events		No	\$ 67.00	\$ 68.50	\$ 1.50	per event	No
Planning & Amenity	Roadside Trading	Business premises – footpath trading		No	\$ 155.50	\$ 159.00	\$ 3.50	per annum	No
Planning & Amenity	Roadside Trading	Approved site location – annual		No	\$ 239.50	\$ 245.00	\$ 5.50	Per annum	No
Planning & Amenity	Roadside Trading	Horse drawn vehicle / motorcycle tour operator		No	\$ 155.50	\$ 159.00	\$ 3.50	per year	No
Planning & Amenity	Roadside Trading	Advertising sign		No	\$ 73.00	\$ 74.50	\$ 1.50	per sign	No
Planning & Amenity	Roadside Trading	Busking (adult)	Commercial	No	\$ 32.50	\$ 33.00	\$ 0.50	per year	No
Planning & Amenity	Streets & Roads	Outdoor eating facility – footpath dining		No	\$ 155.50	\$ 159.00	\$ 3.50	per annum	No
Planning & Amenity	Subdivision	Certification of a plan of subdivision	Fixed	No	as per legislation	as per legislation		per subdivision	Yes
Planning & Amenity	Subdivision	Supervision of works		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Subdivision	Checking engineering plans		No	as per legislation	as per legislation		as per legislation	Yes
Planning & Amenity	Subdivision	Public open space contributions		No	<= 5.0%	<= 5.0%		subdivision value	Yes