

A photograph of a man and a young child playing on a playground slide. The man is sitting on the blue slide, and the child is standing next to him. The background shows a modern playground with wooden structures and trees. A large blue circle is overlaid on the right side of the image, containing the title text.

Council Budget

2024 - 25

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Acknowledgement of Country

The Shire of Campaspe is the traditional lands of the Dja Dja Wurrung, Taungurung and Yorta Yorta Peoples.

We respect and acknowledge their unique Aboriginal cultural heritage and pay our respect to their ancestors, descendants and emerging leaders as the Traditional Owners of this Country.

We acknowledge their living culture and their unique role in the life of this region.

Uncle Rick Ronan with Mayor Rob Amos at the Echuca Cenotaph



Campaspe Shire Councillors

Mayor's Introduction

Together with my fellow Campaspe Shire Councillors, I am pleased to present the Budget for 2024/2025.

The previous few years have set us many challenges and while there has been less uncertainty this year than in previous years, it has been no less complex to balance our commitment to our community, many of whom are sadly still resuming their livelihoods after the flood event of October 2022, alongside our responsibility to strive for long term financial sustainability.

Last financial year we presented a deficit budget and flagged that we would incur a deficit for the next few years. Pleasingly we are in a better position with a budgeted surplus for 2024/25 and for the future three years allowing us to work toward the areas of importance that our community value the most.

In December 2023, we undertook six weeks of engagement to seek community input on project ideas to help inform decisions within the 2024/25 budget. This engagement was much earlier than we had undertaken in previous years because we wanted to have projects scoped and ready to go once the 2024/25 financial year came around.

We were overwhelmed with the number of project ideas we received from the community, in excess of 220, and there were some clear themes ranging from multiple submissions for water themed splash parks and shade structures through to public art installations and sporting infrastructure.

After assessing against Council's ability to deliver the community projects in the 2024/25 financial year, Council staff recommended 17 projects and Council has set aside \$500,000 to bring those projects to life in the 2024/25 year.

Additionally, we undertook four weeks of community engagement in relation to fees and charges, never an easy task and one we have spent much time discussing, again balancing what is appropriate for the community and what is financially sustainable for the organisation. We have also responded to the feedback received as part of our Community Satisfaction Survey conducted over four weeks in March addressing community concerns around road maintenance and repairs, parks, gardens and open spaces, sporting and recreational facilities and maintenance to footpaths and repairs. While Council has proposed an increase to average rates income of 2.75%, the actual increase for each ratepayer will vary, based on the amount of their individual property valuation. The Victorian Government values all properties annually, resulting in a redistribution of rates payable, based on the change to a property's value.

As we went to press with the budget document, we received the exciting news that we have been successful with our grant application for the Echuca Vic Park Multi Purpose development, with \$11 million awarded under the Federal Government's Growing Regions Program. Another major project not included in the budget and awaiting the outcome of a grant application is the Kyabram Wilf Cox upgrade.

We know the cost of living has increased greatly for residents and ratepayers, and council too is feeling the pinch with a continued rise in the costs of materials as an example. Added to that is the challenge of accessing contractors and staff to undertake works. However, our commitment to renewing roads infrastructure, kerb and channel, footpaths, cycleways, and other community facilities remains resolute, and we've made an allowance for new and replacement plant equipment (graders, road rollers and trucks) to get the job done. We've also included an allocation for the purchase of portable flood pumps.

In addition to the ongoing capital works required in response to the October 2022 floods and other storm events, this budget includes a significant capital works allocation of \$32.60 million to deliver essential infrastructure including:

- \$13.15 million on renewing roads infrastructure.
- \$4.01 million for the commencement of Victoria Park Multi-Purpose development. Total project cost is \$13.36 million over two years.
- \$1.64 million for the completion of the Echuca Aerodrome upgrade.
- \$1.28 million towards the upgrade to the Echuca Victoria Park boat ramp and Riverboat dock accessible ramp.
- \$1.14 million for Council public buildings renewal program.
- \$0.58 million for a public amenities program.
- \$0.63 million for Stanhope Two Tree road floodway bridge deck renewal.
- \$0.68 million for playgrounds, parks and gardens and recreational facilities.

Other capital works include:

- \$6.31 million for new and replacement plant program (including graders, road rollers, trucks). This includes allocation of funding for the purchase of portable flood pumps.
- \$2.00 million for the continuation of the Echuca Holiday Park master plan.
- \$0.55 million for dog park infrastructure at Kyabram, Tongala and Echuca East.
- \$0.05 million for swimming pool maintenance and paint program for Lockington and Colbinabbin.

Council's focus for the next year will also be on delivering projects and services that continue to meet the needs of our community as identified in the Council Plan 2021-2025. The proposed budget

will be delivered in the fourth year of that plan, and includes several new and continuing initiatives (some carried over from the 2023 works program) including introducing new resource allocations to deliver the following strategies, plans and masterplans:

- Operational works for the community submissions program, including public art projects for Gargarre community at the Gargarre Botanic Gardens and building further on the silo trail Shire wide.
- \$2.29 million towards Council's continued commitment to community recovery following the October 2022 and January 2024 floods.
- Continue to complete Breen Ave shared walking path in Kyabram.
- Growth strategies to focus on key strategic direction for continual growth and development of our townships.
- Upgrade to the Rushworth waste facility sawtooth set-up.
- Review the Echuca West Development Contributions Plan.
- Review Council's Business Continuity Plan.
- The holding of the local government election in October 2024.
- Development of a new four-year 2025-2029 Council plan.

Council also needs to continue our investment in technology to ensure that it is fit for purpose and well positioned to deal with the ever present and growing threats to cyber-security.

The proposed budget has been developed through a rigorous process of consultation and review by staff and Councillors, and I want to thank everyone who made a submission during our budget consultation periods. We appreciate your time and I'm pleased that we were able to put funds towards so many things that will make important differences, both large and small, to residents in our shire.

I encourage you to read this document to understand the significant investment in capital works and the programs and services we will deliver in the financial year ahead.



Cr Rob Amos
Mayor



Financial Management Principles

Introduction

These principles were adopted by Council within the Finance Plan on 20 October 2021 to guide decision making when considering the budget, service funding and the financial sustainability of council balanced with community needs.

Principles

- Revenue, expenses, assets, liabilities, investments, and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- Management of the following financial risks:
 - The financial viability of the Council.
 - The management of current and future liabilities of the Council.
- Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- Council maintains accounts and records that explain its financial operations and financial position.
- Council effectively and efficiently uses its resources to deliver the best outcomes for the community whilst ensuring ongoing future financial sustainability.
- Council maintains an operating surplus over a four-year period (current year and three forward years).
- Council meets current service levels prior to the allocation of resources for new or expanded service levels or one-off operating projects.
- Council will consider the use of borrowings to fund significant capital projects when there is a demonstrated benefit to future generations and council has the capacity to service the debt.
- Council will seek a balance between service delivery and a cost recovery model having regard to capacity to pay.
- Council will consider the financial resources required for the implementation of the endorsed Council Plan and other strategic plans of council.
- Before approving new or upgrade capital projects or the acquisition of new assets, council will consider its asset renewal obligations.
- Before approving the acquisition of new assets, Council will have regard to the financial and social impacts along with service needs of the community.
- Council will not seek a rate cap variation while it maintains a sustainable financial position.





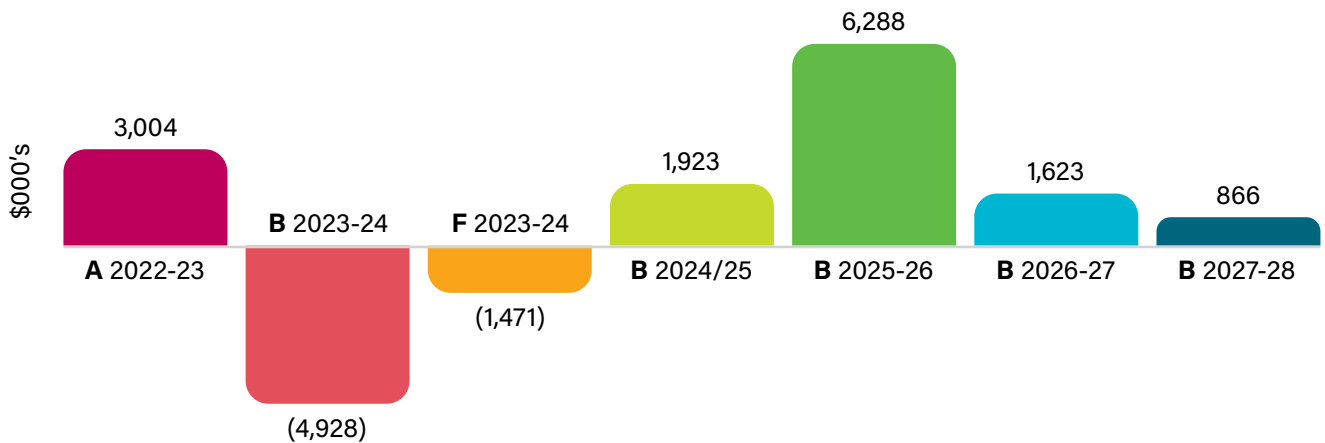
Lockington Netball Courts

Executive Summary

1. Operating Result

The expected operating result for the 2024/25 year is a surplus of \$1.92 million, which is an improvement of \$6.85 million from the deficit position budgeted for 2023/24. The improvement is the result of an increase in budgeted revenue opportunities in 2024/25.

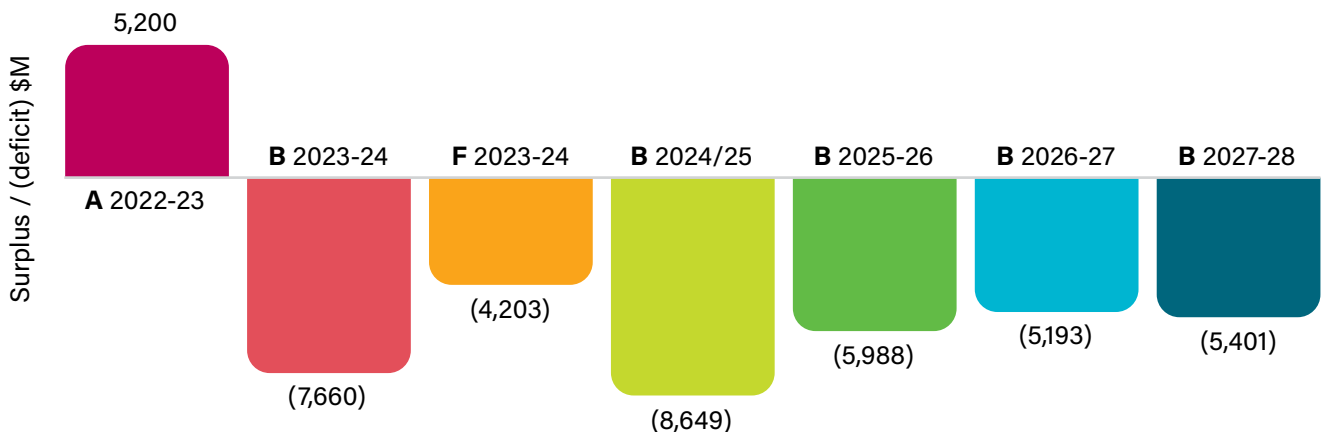
A - Actual result
F - Forecast result
B - Budget result



2. Adjusted Underlying Result

The adjusted underlying deficit calculation removes grant income received for capital purposes and one-off income items such as the sale of assets. The adjusted underlying result is budgeted to be a deficit of \$8.65 million in the 2024/25 year, with smaller deficits also forecast in the future three years. To address this, we will continue to review services for efficiencies in consultation with the community.

A - Actual result
F - Forecast result
B - Budget result



3. Sources of Income



The above graph shows all sources of income for the 2024/25 budget as a percentage of total income.

4. Change in Rates and Municipal Charge

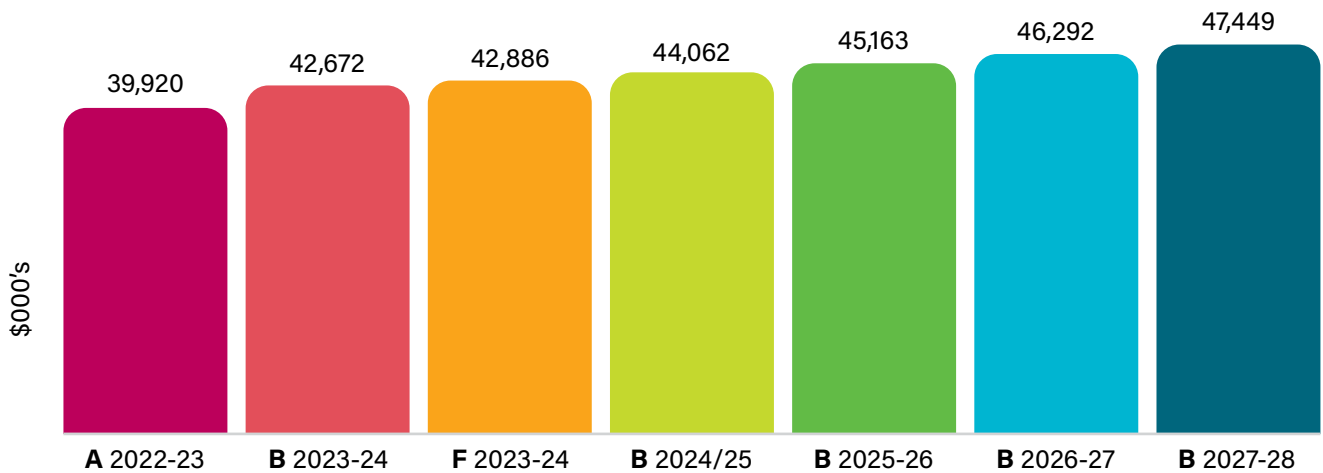
The revenue to be raised by rates in 2024/25 is \$44.06 million, this includes \$150,000 generated from supplementary rates. This is an increase of \$1.17 million from the 2023/24 forecast annualised rates, which will contribute towards maintaining service levels and meeting the cost of external influences affecting the budget.

The \$1.17 million increase in rates is due to the increase in rates to be levied based on the 2.75% rates cap and supplementary rates being generated as the result of development and changes to properties. A change to a property will impact the value of the property used to calculate rates. Property changes trigger a supplementary valuation which may alter the rates charged to the property. There is considerable development occurring across the municipality which has increased revenue raised in supplementary rates.

A - Actual result

F - Forecast result

B - Budget result



5. Financial Sustainability

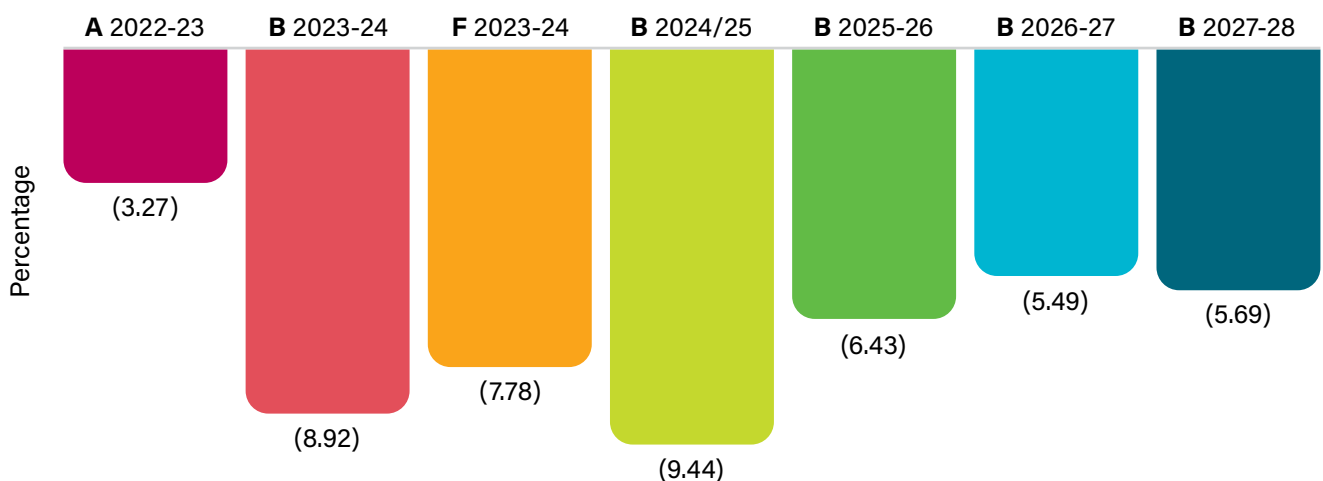
The Budget for the years 2024/25 to 2027/28 has been developed to assist Council in adopting a budget within a longer term prudent financial framework. The key objective of the plan is financial sustainability in the medium to long term, while still achieving Council's strategic objectives as specified in the Council Plan. The measure of financial sustainability, which looks at adjusted underlying result compared to total income shows an operating deficit in the 2024/25 year and ongoing, but reduced, deficits in the following forecast years.

While Council is currently in a good financial position, to ensure ongoing financial sustainability, Council will continue to review its services for efficiencies as part of its Service Planning program.

A - Actual result

F - Forecast result

B - Budget result



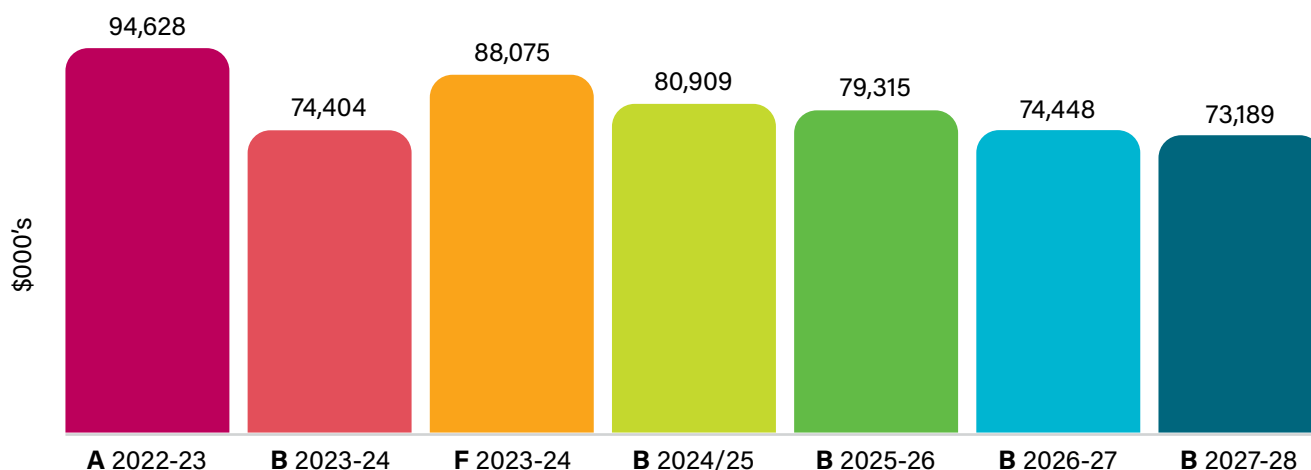


Kyabram Wilf Cox Complex

6. Cash and Investments

Cash and investments closing balance is expected to decrease by \$717 million during the year to \$80.91 million as of 30 June 2025, when compared to the 2023/24 revised forecast budget closing balance of \$88.08 million. This is on the basis that the financial assistance grant will be paid in advance again by the Federal Government in June. The cash and investments are expected to reduce over future years as capital works are completed and Council renews assets that are required to deliver services.

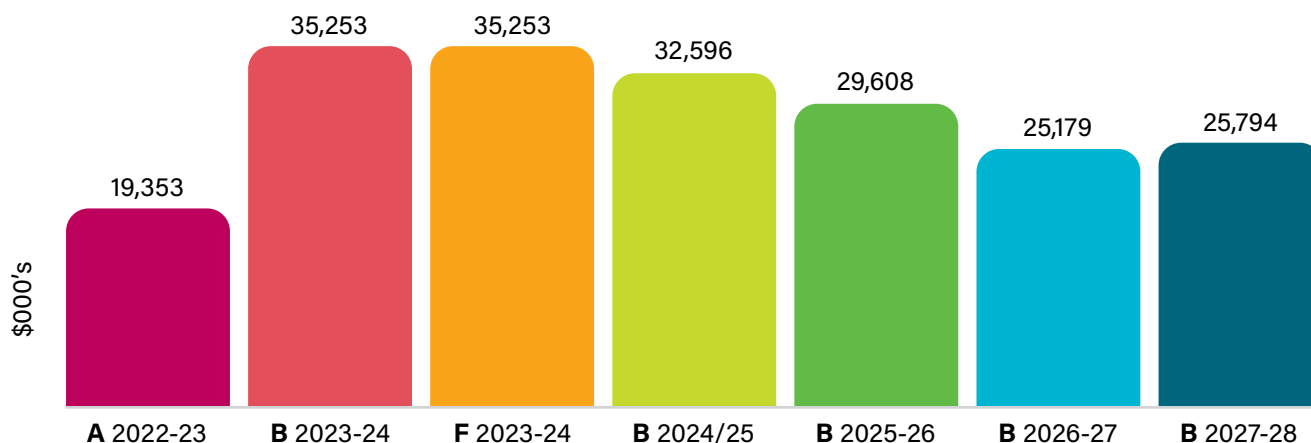
A - Actual result
F - Forecast result
B - Budget result



7. Capital Works

The capital works program for the 2024/25 year is expected to be \$32.60 million. Of the \$32.60 million of capital funding required, \$10.27 million will come from external grants, \$13.56 million from Council cash and \$8.52 million from Council reserves, with \$0.25 million from gifted development assets.

A - Actual result
F - Forecast result
B - Budget result



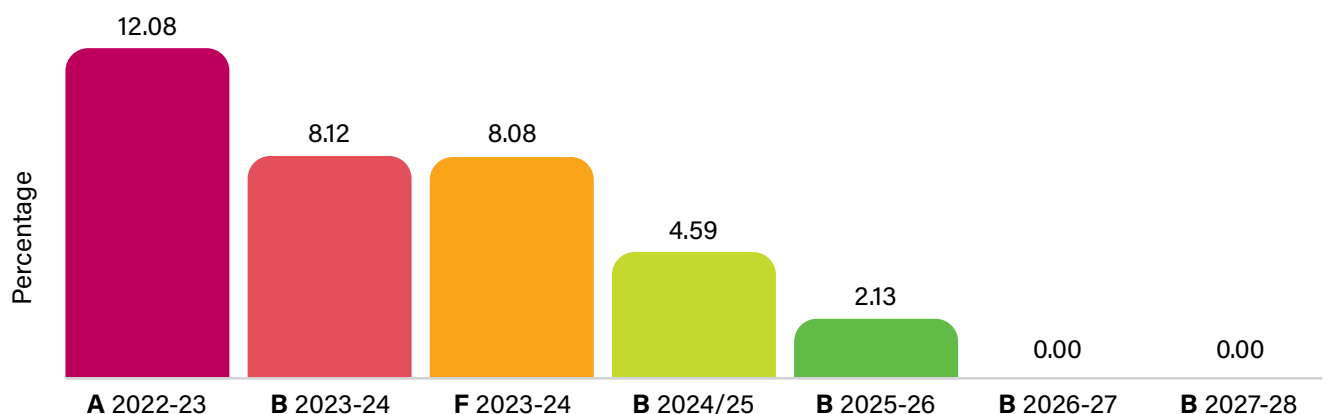


Gunbower Lions Park

8. Borrowings

The borrowings in 2024/25 will decrease compared to rate revenue as loans are paid down. Additional borrowings were undertaken in the 2021/22 and 2022/23 financial years for the redevelopment of Gunbower Lions Park and the Echuca East Community Precinct. No additional borrowings are budgeted for 2024/25.

A - Actual result
F - Forecast result
B - Budget result



9. Initiatives Funded

Below is a list of new and continuing initiatives funded in the 2024/25 financial year budget.

Flourishing local economy

We will

- Complete the Industrial Land supply and demand analysis.
- Complete renewal and upgrade works at the Echuca Aerodrome.
- Continue to implement upgrades to the Echuca Holiday Park identified through the master plan.

Well planned places

We will

- Commence an integrated planning approach to the growth and development of our townships.
- Review the Echuca West Precinct Structure Plan and Development Contributions Plan to ensure adequate infrastructure for our growing population.
- Develop a Property Strategy to support Council's land and underlying infrastructure objectives.
- Complete the construction of the Waranga (Rushworth) Rail Trail project.
- Complete the purchase of additional portable storm water pumps and associated equipment to enhance the flood protection of Echuca.
- Review Council's Asset Management Strategy.
- Complete the final stage of the Echuca East Open Space – Bike skills and pump track.
- Develop an Aquatic Strategy for the municipality.
- Commence the review of traffic movement at Victoria Park Boat Ramp.
- Complete construction works at the Victoria Park Boat ramp, including the accessible ramp and pontoon works.

Resilient protected and healthy natural environment

We will

- Initiate community engagement on the kerbside reform program (glass and FOGO service).
- Develop a waste app to support the community's use of our kerbside services and streamline communication.
- Carry out sampling and testing on closed landfills to understand the environmental risks and identify remediation actions.
- Develop an emissions reduction plan to assist in the delivery of Council's Environmental Strategy.
- Commence implementation of the Urban Forest Plan action items.



Picture: Street tree planting Echuca

Growing quality of life

We will

- Establish an Outdoor pool calendar of events in collaboration with local community groups.
- Deliver two new dog parks at Tongala and Kyabram and public amenities at Echuca Apex Park and Colbinabbin through the Local Roads and Community Infrastructure 4 (LRCI 4) program.
- Work with community groups to increase activities at stadiums, including provision of Council run programs for community participation.
- Progress the phased roll out of security upgrades to Council facilities.
- Deliver a Festival & Events Strategy.
- Deliver an Arts & Culture Strategy.
- Implement actions from the Campaspe Economic Development and Tourism Strategy.
- Deliver a Libraries Strategy.
- Deliver a contemporary War memorial in Echuca.
- Develop Foundry Arts Space into an activated space that supports creative practitioners through workshops, exhibitions and storage (under the Echuca Arts Precinct Masterplan).

Organisational support

We will

- Continue to implement communications media monitoring – to allow electronic monitoring of all media, including social media.
- Complete a review and update of Council's appetite for risk and Risk Management Framework.
- Develop a Governance Business Plan and Good Governance Framework.
- Develop and commence rollout of a whole-of-Council Compliance Program including policy review and management.
- Commence the process to purchase a new truck, trailer and mower to create a new parks & gardens town entry maintenance crew.
- Implement Stage 1A of the TechnologyOne Property and Rating Transition including Customer Request Management and Sundry Debtors.
- Commence Planning for Stage 1B of the TechnologyOne Property and Rating Transition including Infringements and Animal Management.
- Implement a new Contract Management System.
- Develop a new People & Culture Strategy.
- Review and update the 10-year Finance Plan.
- Continue to focus on Information and Communication Technology security.
- Continue to update key technology systems to improve customer interactions, for both external and internal customers.



Picture: Echuca East Dog Park

Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

External Influences

The four years represented within the Budget are 2024/25 through to 2027/28. In preparing the 2024/25 budget, a number of external influences have been taken into consideration. These are outlined below:

- **Location** – The Shire of Campaspe is located in north central Victoria, approximately 180 kilometres north of Melbourne. It includes the communities of Echuca, Kyabram, Rochester, Lockington, Gunbower, Rushworth, Stanhope and Tongala as well as many smaller communities outside of these main townships. The municipality is located in the heart of one of the richest and most diverse agriculture and food processing areas in Victoria. Its climate, history, cultural heritage, natural assets and location in relation to major urban centres provide the municipality with extensive opportunities. The municipality encompasses a total land area of over 4,500 square kilometres.
- **Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Local Authorities Superannuation Fund Defined Benefit Plan. The last call on local government was in the 2012-13 financial year when Council was required to pay \$4.77 million to top-up its share of the Defined Benefits Scheme. The amount and timing of any additional liability is dependent on the global investment market. No call on Council has been included for the 2024/25 budget.
- **Superannuation Guarantee** – The superannuation guarantee will increase 0.50% every year until it reaches 12.00%. The 12.00% will be reached on 1 July 2025 and for the 2024/25 budget, the superannuation guarantee has been budgeted as 11.50%.
- **Financial Assistance Grants** – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- **Capital Grant Funding** – Capital grant opportunities arise continually. The budget has been based on confirmed grants. Any subsequent grants would be captured during the quarterly forecast process.
- **Cost Shifting** – This occurs when Local Government provides a service to the community on behalf of the Victorian and Federal Governments such as School Crossing supervision and library services. Over time, the funds received by local governments do not increase in line with real cost increases, resulting in a further reliance on rate revenue to meet service delivery expectations.
- **Rate Capping** – The Victorian State Government continues with a cap on rate increases. The cap for 2024/25 has been set at 2.75%.
- **Supplementary Rates** – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property increases in value (eg. due to improvements made or change in land class), or as new residences become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the municipality and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.



Rushworth Streetscape Works

- **Waste Disposal Costs** – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling sorting and acceptance. These costs are reflected in the Waste Charge. The proposed Service Rates and Charges Guidelines issued by the Minister of Local Government in December 2023 are likely to have an impact on how Council charges for its waste services. These guidelines have been factored into Council's future budget forecast from 2025/26 onwards.
- **Flood** – In October 2022 one of the biggest floods on record affected a large area of the State. Many of council's roads, drainage, and community assets, i.e. parks, playgrounds, buildings, and swimming pools etc, sustained damage. Repairs to these assets will take time and may impact on councils' ability to deliver services and normal maintenance programs. The 2024/25 budget includes the final allocation of Community Recovery Officer and flood repair funding and delivery of these services and works is expected to be completed in the 2024/25 financial year.

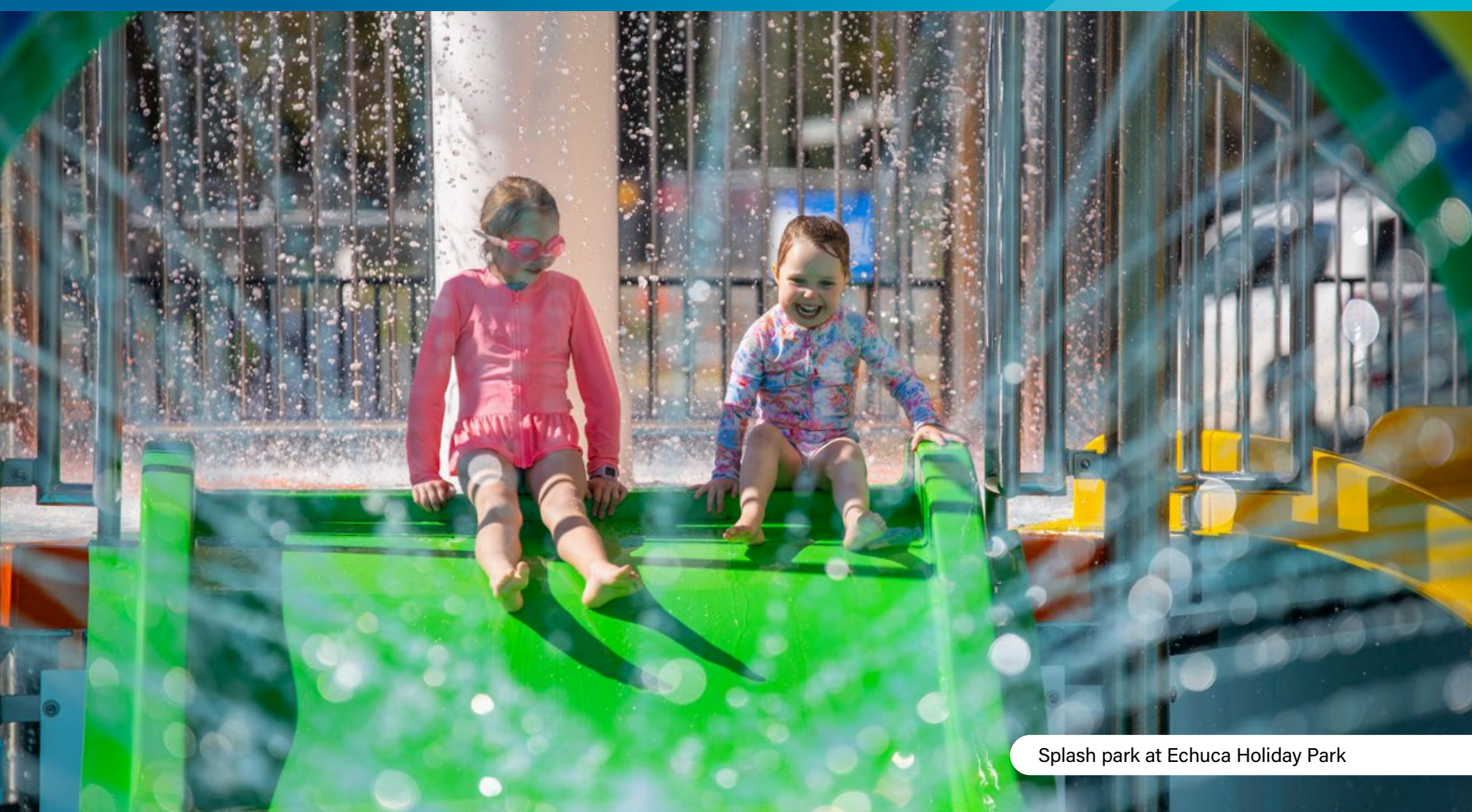


Internal Influences

As well as external influences, there are several internal influences which are expected to impact the 2024/25 Budget. These include:

- **Adjusted Underlying Result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Financial performance is expected to deteriorate over the period, continued operating losses means reliance on council's cash reserves or increased debt to maintain services.
- **Cash** – Council holds cash to fund capital works, cash reserves allocated for specific purposes and to meet operational needs. Cash must be managed to ensure that sufficient cash is available to meet Council's obligations as and when they fall due.
- **Working Capital** – The proportion of current liabilities represented by current assets. Working capital forecast trend is to remain steady at an acceptable level.
- **Service Planning** – Reviewing services to ensure that they meet the community needs is an ongoing process. Balancing the needs of the community within the constraints of the funds available is an ongoing challenge for Council. Council must have a robust process for service planning and review to ensure all services continue to provide value for money and are in line with community expectations.

Picture: Glass skip bin



Community Project Ideas

In December 2023, Campaspe Shire Council went to community asking for input on project ideas to help decision making in the 2024/25 budget.

Council was overwhelmed with 222 fantastic community submissions, of which 114 had more than one suggestion – overall 279 individual items were identified in submissions.

Council has allocated \$500,000 in this budget for 17 projects that prioritise value and efficiency, and do not replace projects Council has already allocated funding for.

This is an exciting inclusion in the 2024/25 budget, building on delivering what is important to the community and providing action on projects across the entire shire.

Consultation opened on 7 December 2023 and closed 2 February 2024, with the community asked to submit their ideas for community projects that are outside of the budget for renewal and grant related projects already inherent in the capital program. Council set aside an allocation of \$500,000 for operational projects, with a suggested cap of \$50,000 per individual project.

Based on the overwhelming community support for two ideas in particular - splash park feasibility and design and various public art installations - Council proposes to fund these to an amount higher than the originally suggested \$50,000 cap for these options.

Project type	Amount
Shade Sail Structures	\$110,000
Sporting Infrastructure	\$50,000
Hydration Stations	\$20,000
Seating / BBQ Facilities	\$75,000
Public Art - Gargarro	\$30,000
Public Art - Silos	\$100,000
Water Splash Park - Scope	\$100,000
Public Amenities - Scope	\$15,000
Total	\$500,000

Engaging with community in December 2023 allowed council staff to assess the suggestion against Council's ability to deliver the community projects during the 2024/25 financial year, and staff are working on having these selected projects ready to go.

The projects include shade sail structures, sporting infrastructure, hydration stations, seating and BBQ facilities, public art, water splash park scoping and public amenities scoping.

We thank the community for their enthusiasm and participation in the community ideas submission process and are excited to get started on these great initiatives detailed on the following pages!

Community Project Ideas



Shade Sails / Structures

Colbinabbin

Shade Shelter near tennis courts
\$15,000

Echuca

Shade Shelter over uncovered playground at Apex Park
\$20,000

Shade shelter over the sand / wet play area at Echuca East Playground
\$20,000

Kyabram

Shade over playground at Poplar Street Playground
\$20,000

Shade over BBQ at Kyabram Pool
\$10,000

Rochester

Shade sail at skate park
\$10,000

Rushworth

Shade at skate park
\$15,000



Seating and BBQ

Rushworth

Seating in main street
\$10,000

Seating at skate park
\$5,000

Echuca

Seating and BBQ at Vic Park boat ramp
\$50,000

Seating on the Echuca West walking track
\$10,000



Hydration Stations

Rushworth

Hydration station at train station toilets
\$10,000

Echuca

Hydration station at District Netball Association courts
\$10,000



Community Project Ideas



Sporting Infrastructure

Stanhope

Half basketball court
\$50,000



Splash Park Scope

Locations to be assessed

38 submissions for water splash parks
\$100,000



Public Art

Shire wide

Many submissions for public art including silo art and art that tells stories of local First Nations people
\$100,000

Girgarre

Public art at Gargarro Botanic Garden
\$30,000



Public Amenities Scoping

Kyabram

Scoping for accessible family bathroom
\$15,000



Economic Assumptions

The assumptions for the 2024/25 budget have been updated based on current knowledge of economic drivers that impacting the revenue and expenses of Council. The below chart also includes the drivers used in the two prior year budgets for comparison.

Assumption	Notes	Forecast	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Rate Cap Increase	1	1.75%	3.50%	2.75%	2.50%	2.50%	2.50%
Investment Interest Rate	2	2.18%	2.75%	4.00%	4.00%	3.50%	3.50%
Borrowing Interest Rate	3	4.57%	4.46%	4.78%	4.13%	3.63%	0%
CPI	4	2.91%	2.50%	5.40%	3.00%	2.50%	2.50%
User Fees	5	2.91%	1.50%	2.00%	2.50%	2.50%	2.50%
Grants - Recurrent	6	2.00%	2.00%	3.75%	1.00%	1.00%	1.00%
Grants - Non-Recurrent		Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding
Contributions		Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding	Estimated Funding
Finance Costs		\$9,000	\$15,848	\$26,840	\$24,782	\$20,832	\$18,996
Other Revenue		1.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Employee Costs	7	2.00%	2.50%	3.00%	2.00%	2.00%	2.00%
Contactors, consultants and materials		2.91%	2.50%	3.00%	3.00%	2.50%	2.50%
Utilities	8	1.45%	2.50%	7.00%	5.00%	5.00%	5.00%
Depreciation		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other expenses		2.91%	2.00%	2.50%	2.50%	2.50%	2.50%

Notes to Assumptions

1. Rate Cap

2024/25 Year based on increase provided by Essential Services Commission (ESC), then estimated for future years using Reserve Bank of Australia (RBA) mid-range for inflation target of 2.00-3.00% per annum.

2. Investment Interest Rate

Based on expected investment returns using cash rate outlook over the short to medium term as a guide.

3. Borrowing Interest Rate

As per current bank loan schedules.

4. CPI

2024/25 estimated based forecast at the time of budget preparation. Future years 2025/26 onwards based on mid-range of RBA target 2.00-3.00% per annum.

5. User Fees

Based on average estimate. Some fees that are statutory in nature increased at lower percentages when compared to fees set by Council.

6. Grants - Recurrent

2024/25 estimate of 3.75% based on known data at the time of budget preparation. For future years forecast, conservative 1.00% increase applied due to the unknown nature of grant funding. Whilst re-current, there have been years previously where re-current funding has had no increase year on year.

7. Employee Costs

Based on Council's Enterprise Agreement estimates over the forward forecasts. 2023/24 increase was 2.50% applied in February 2024. For 2024/25 estimate, increased on 2.50% to 3.00% based on economic conditions at the time of setting the budget.

8. Utilities

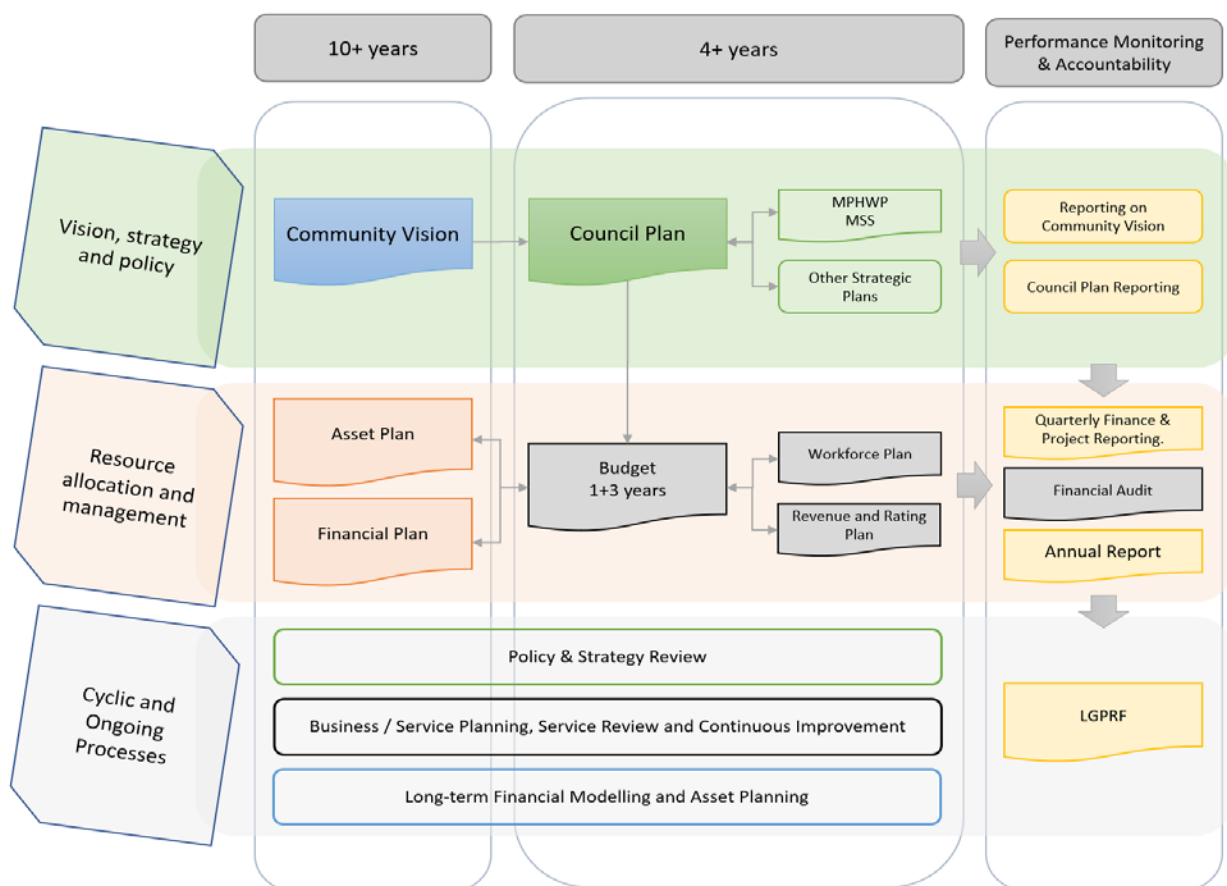
Utilities includes electricity, gas, telephone, water expenses. On average, utilities has been forecasted to increase by 7.00% for the 2024/25 year.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the planning and accountability 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 framework is critical to the successful achievement of the planned outcomes. The Council Plan is required to be completed by 30 October following a general election.

* MPHWP – Municipal Public Health and Wellbeing Plan

MSS – Municipal Strategic Statement

LGPRF – Local Government Performance Reporting Framework

1.1.2 Key planning considerations

Service Level Planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities.

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

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

Council continues to review its services and has been working with communities in the development of Place Based Plans.

1.2 Community Vision

Our Vision

Our places are vibrant and sustainable, our people are strong and supportive.

Principles

We are custodians and stewards, responsible for passing on a shire that meets the needs of generations beyond our own. Therefore, our work to create the Campaspe of the future is guided by the following principles:

Inclusion

Everybody is included and has something to contribute to the community. Nobody is left behind. Everybody should have an equal chance in life.

Respect

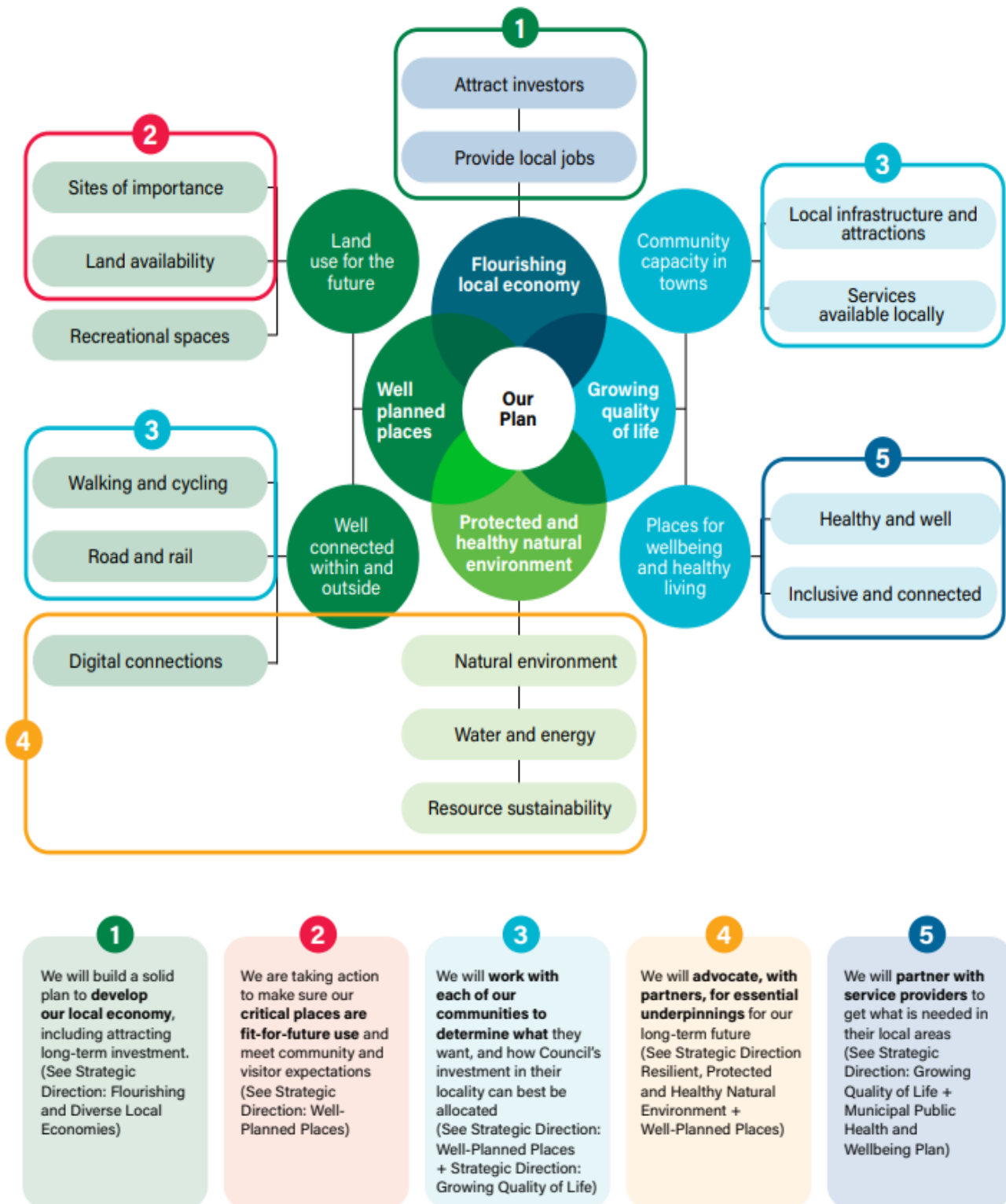
Respectful relationships are the norm between individuals and within communities. We respect the diversity in our community, and in particular, we respect the contribution of our older residents, our young people, and those with Aboriginal cultural heritage.

Sustainability

This is at the heart of everything we do. Sustainability is a key factor in planning for future land use, advocating for additional educational facilities, approving a development, or making decisions around how we use our infrastructure.

1.3 Council Plan

Council delivers 141 activities under 27 service areas. Each contributes to the achievement of one or more of the five Strategic Objectives as set out in the Council Plan 2021-25. The following diagram shows the four themes and associated strategic objectives as described in the Council Plan.



Our Promise to our communities

We are committed to working with community as partners and developing a culture that approaches issues cooperatively. This means listening carefully to our communities, engaging with each, and negotiating the best use of our assets and resources in our communities' interests. To do this we know the following are important, and we will work hard to build on, and improve, how we work.



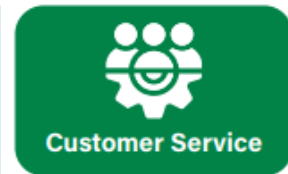
- We will actively encourage community members who would not ordinarily engage with consultation processes to participate in them especially young people
- We will better engage with small communities
- Our Councillors and relevant Council staff will have a greater physical and face-to-face presence in communities e.g. pop up meetings, small group discussions
- We will use a variety of engagement methods to seek to engage our community on matters that are important to them.



- We will communicate our strategic vision and major priorities clearly
- We will help our residents develop awareness of current issues as a result of improved, plain language communication via a broader range of channels
- We will make sure local businesses and residents are better informed about work that affects their properties
- We will work to make sure people are more aware of Council's scope of responsibility and are informed on issues such as service and asset usage



- We will work with Aboriginal communities and elders so they are more engaged with Council and have a genuine voice as a result of improved formal and informal communication mechanisms (e.g. committees, MOUs)
- Our staff will provide more culturally inclusive and welcoming services as a result of deepened cultural understanding

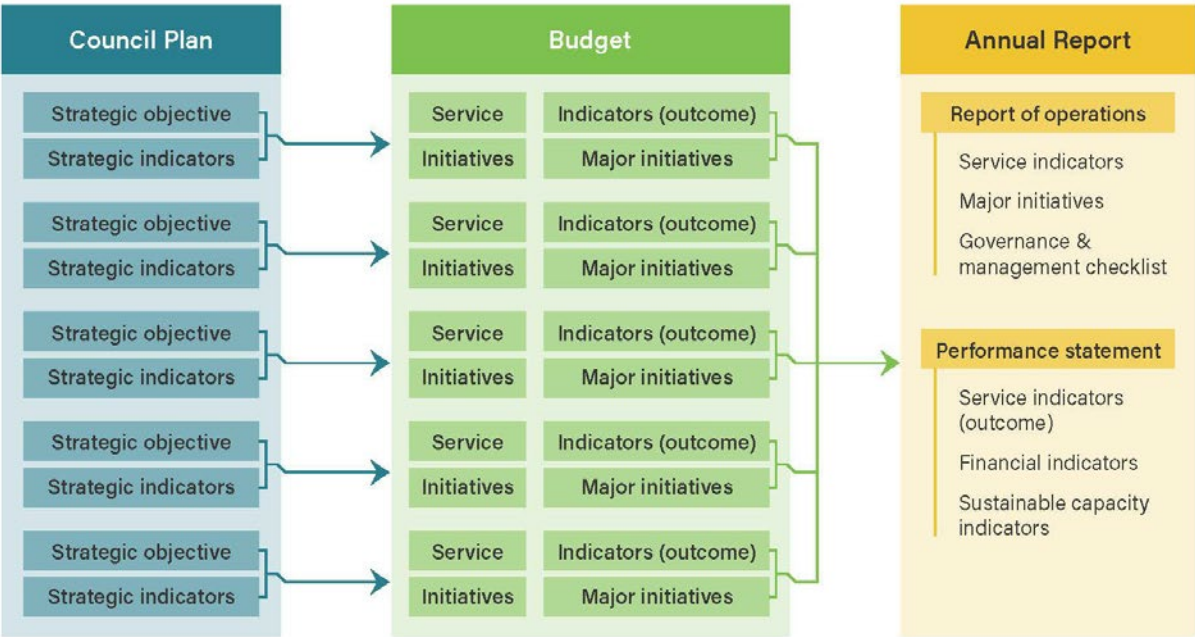


- Our customer service will improve as a result of better follow up, clear service delivery standards and a 'case management' approach to complaints
- We will continue to make our planning and permit processes smoother and free of red tape

2. Services and service performance indicators

Every day we deliver services to our community. These services enable our community to be healthy, connected, prosperous and resilient.

This section describes the services and initiatives to be funded in the 2024/25 year which contribute to achieving the strategic objectives outlined in the Council Plan. It outlines a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Performance indicators address the strategic objectives and are outlined on the following pages relating the objectives to the services and initiatives.

2.1 Flourishing local economy

Our priorities – Council Plan 2021-2025

Campaspe's economic drivers are numerous: agriculture, food production, manufacturing, health care and tourism. Many factors within Council's control contribute directly to these and others, such as roads and land allocation, and many areas we indirectly support are also important, such as freight links and education. Our aim over this term is to re-establish a sound basis for investment in Campaspe and, to do this, we will build a program of advocacy that helps attract funding for local infrastructure, boosts vocational education, employs our people, especially younger people, and supports all major sectors of our economy.

Strategic direction

Flourishing and diverse local economies.

Strategic objective

A resilient long-term economy attractive to local and external investors.

Stimulated economic activity that provides local jobs.

Services

Service area	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
	Actuals	Forecast Budget	Budget	Projections			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Economic Development	Rev	10,280	8,385	7,653	7,803	7,997	8,197
	Exp	12,099	9,437	10,508	9,980	9,505	9,318
	Surplus/ (Deficit)	(1,819)	(1,052)	(2,856)	(2,177)	(1,508)	(1,121)
Description of services provided	To contribute to a strong, diverse, and innovative local economy.						

Major and other initiatives

For listing, see Section 9 of Executive Summary.

Service performance outcome indicators

Service	Performance Measure	Economic Result
Business Development	Value of non-residential building approvals 2022/23 ^	\$63.16 million
Business Development	Value of residential building approvals 2022/23 ^	\$42.08 million

^ Performance measures are sourced from REMPLAN Economic Profile and do not form part of the indicators reported under the Local Government Performance Reporting Framework.

2.2 Well planned places

Our priorities - Council Plan 2021-2025

Council has significant responsibilities to make Campaspe a great place, and these are focused on ensuring we have the land we need for the future, and that we're well connected, within and outside the Shire. This means that Council, over this term, will invigorate and progress development of significant sites, such as the Bridge to Bridge locality, and identify future such sites. In addition, we will pay attention to ensuring we've got enough land available for living, working and industry. And, we'll focus on the underlying infrastructure like drains and stormwater, and the aboveground open spaces that our communities rely upon. All whilst protecting our natural environment for future generations and planning with the changing climate in mind. Roads are a vital part of our Shire, and 50% of our budget will continue to be spent on them. But increasingly, we rely on digital communications also, so our advocacy efforts will be redoubled here.

Strategic direction

Land use for the future.

Strategic objective

Attractive and useable sites of importance.

Land and underlying infrastructure suitable for growing populations.

Quality, attractive recreational spaces.

Strategic direction

Well connected within and outside.

Strategic objective

Improved walkability and cyclability within townships.

Ability to travel safely and easily by road and rail.

Digital connectedness maximising mobility, economic productivity, health care access and education participation.

Services

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreation	Rev	316	324	334	340	347	353
	Exp	3,938	3,316	3,567	3,604	3,687	3,773
	Surplus/ (Deficit)	(3,622)	(2,992)	(3,234)	(3,264)	(3,341)	(3,419)
Description of services provided		To provide spaces and facilities to support recreation and community events that support community, social and health benefits.					
Aquatics	Rev	1,220	1,196	1,423	1,459	1,495	1,532
	Exp	4,298	4,270	4,634	4,755	4,873	4,995
	Surplus/ (Deficit)	(3,078)	(3,074)	(3,211)	(3,296)	(3,378)	(3,463)
Description of services provided		To provide facilities that support swimming and aquatic water play					
Emergency Management	Rev	85	120	60	60	60	60
	Exp	471	718	898	915	934	954
	Surplus/ (Deficit)	(386)	(598)	(838)	(855)	(874)	(894)
Description of services provided		To strengthen local capacity and capability and build community resilience in compliance with legislative responsibilities.					
Flood Recovery	Rev	12,342	52	-	-	-	-
	Exp	8,220	3,212	1,402	-	-	-
	Surplus/ (Deficit)	4,122	(3,160)	(1,402)	-	-	-
Description of services provided		To provide support to the community to assist in recovery from the October 2022 flood.					
Engineering	Rev	137	129	129	132	136	139
	Exp	753	720	654	670	684	699
	Surplus/ (Deficit)	(616)	(591)	(525)	(537)	(548)	(560)
Description of services provided		To ensure that Council's infrastructure is designed, constructed and maintained to provide a fit for purpose network for people across the Shire of Campaspe.					
Parks and Gardens Maintenance	Rev	9	6	-	-	-	-
	Exp	5,773	7,154	7,124	7,309	7,484	7,663
	Surplus/ (Deficit)	(5,763)	(7,148)	(7,124)	(7,309)	(7,484)	(7,663)
Description of services provided		To provide safe and attractive public open spaces that support a range of recreation opportunities for community, social and environmental benefit.					

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Project Management	Rev	-	2	-	-	-	-
	Exp	806	1,374	479	492	504	516
	Surplus/ (Deficit)	(806)	(1,373)	(479)	(492)	(504)	(516)
Description of services provided		To ensure the efficient, timely and cost effective delivery of Council's Works Program.					
Road Services	Rev	574	169	0	0	0	0
	Exp	35,779	27,584	26,540	27,494	28,240	29,020
	Surplus/ (Deficit)	(35,206)	(27,415)	(26,540)	(27,494)	(28,240)	(29,020)
Description of services provided		To ensure the operational and statutory functions of road and drainage infrastructure are in compliance with legislative responsibilities.					
Building and Planning	Rev	648	699	653	669	686	703
	Exp	992	1,393	1,987	1,716	1,754	1,792
	Surplus/ (Deficit)	(344)	(694)	(1,334)	(1,047)	(1,068)	(1,089)
Description of services provided		To provided for the fair, orderly, economic and sustainable use and development of land across the Shire of Campaspe in compliance with legislative responsibilities.					
Strategic Asset Management	Rev	-	-	-	-	-	-
	Exp	735	745	1,000	1,024	1,047	1,070
	Surplus/ (Deficit)	(735)	(745)	(1,000)	(1,024)	(1,047)	(1,070)
Description of services provided		To provide strategic direction on the management of Council's assets to support the ongoing delivery of Council's services.					

Major and other initiatives

For listing, see Section 9 of Executive Summary.

Service performance outcome indicators

Service	Performance Measure	2022/23 Result
Aquatics	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population) (Computation: Number of visits to aquatic facilities / Population)	3.85
Planning and Building	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	50%
Works	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads)	39

2.3 Resilient protected and healthy natural environment

Our priorities - Council Plan 2021-2025

Council has several responsibilities to ensure a resilient natural environment now, and for future generations especially in light of changing climate. Chief amongst these is to lead — and deliver — an environmentally and economically sustainable waste service. Our aim is to ultimately become a circular economy, so it's important that we work with our communities to use less that ultimately becomes landfill. In addition, we will look carefully at our own practices, especially in water and energy use, and find ways to create less negative impact. We will continue to play an integral role in managing native vegetation and pest plants on roadsides and supporting the goal of 'no net loss to biodiversity as a result of the removal, destruction or lopping of native vegetation'. We will support farmers and landowners to care for their land, to enable agricultural productivity into the future. Finally, we will act as steward for the land we manage, and as partners and advocates with other land managers so that we and future generations can have the best use and enjoyment of our Campaspe environment.

Strategic direction

Resilient Protected and healthy natural environment.

Strategic objective

Well managed resources for a sustainable future.

Sustainable water and energy use.

Protected natural environment.

Services

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Environment and Conservation	Rev	85	199	100	100	101	101
	Exp	265	469	533	546	559	572
	Surplus/ (Deficit)	(180)	(270)	(433)	(446)	(458)	(471)
Description of services provided	To protect, enhance and conserve native flora and fauna through community education and programs.						
Environmental Health	Rev	480	368	457	467	478	488
	Exp	964	1,026	1,260	1,289	1,318	1,346
	Surplus/ (Deficit)	(484)	(659)	(803)	(822)	(840)	(858)
Description of services provided	To protect and enhance the health and wellbeing of residents and visitors through the delivery of public health programs and services in compliance with legislative responsibilities.						

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Waste Collection and Management	Rev	7,635	7,526	7,861	8,254	9,358	10,009
	Exp	7,914	7,612	8,453	8,686	8,901	9,122
	Surplus/ (Deficit)	(279)	(86)	(592)	(432)	457	888
Description of services provided	To provide services for the removal of waste and the collection of recycling.						

Major and other initiatives

For listing, see Section 9 of Executive Summary.

Service performance outcome indicators

Service	Performance Measure	2022/23 Result
Waste Collection and Management	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	49.85%
Environmental Health	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by council) (Computation: [Number of critical noncompliance outcome notifications and major noncompliance outcome notifications about a food premises followed up / Number of critical noncompliance outcome notifications and major noncompliance outcome notifications about food premises] x100)	100%

2.4 Growing quality of life

Our priorities - Council Plan 2021-2025

Strong economies, resilient natural environments, and great places don't automatically lead to a higher quality of life. But we will ensure that communities have a voice in how Council spends its limited budgets in each community's interests, in a fair way. We will review services and make prudent decisions about improving those the community wants the most and divest ourselves of some that others can perform just as well or better than we can. Finally, we will work with our numerous Communities of Priority (identified in Council's Access and Inclusion Plan) to ensure that Campaspe is a place that welcomes, and provides opportunities, for all.

Strategic direction

Growing quality of life.

Strategic objective

Communities have a say on local infrastructure and attractions that stimulate engagement and activity.

Effective and efficient services are available locally.

Children, young people and families are healthy and well.

Communities are inclusive, connected, culturally diverse and safe.

Services

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Children's Services	Rev	3,657	4,154	4,582	4,683	4,786	4,891
	Exp	5,646	5,251	5,787	5,915	6,049	6,195
	Surplus/ (Deficit)	(1,989)	(1,097)	(1,205)	(1,233)	(1,263)	(1,304)
	Description of services provided	To provide families with access to a range of services that support the foundations for optimal growth and development of children in partnership with families					
Community Development	Rev	182	126	37	38	39	40
	Exp	2,132	2,309	2,731	2,553	2,613	2,673
	Surplus/ (Deficit)	(1,950)	(2,183)	(2,694)	(2,516)	(2,574)	(2,633)
	Description of services provided	To strengthen the understanding of community views and aspirations to inform decisions making.					

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Library	Rev	1,063	470	468	475	482	489
	Exp	2,227	2,196	2,023	2,072	2,119	2,167
	Surplus/ (Deficit)	(1,164)	(1,726)	(1,555)	(1,597)	(1,637)	(1,678)
	Description of services provided	To provide space, activities and items that support access to information and knowledge.					
Regulatory Compliance	Rev	2,588	2,520	3,320	3,707	3,798	3,891
	Exp	2,753	3,938	4,257	4,402	4,497	4,594
	Surplus/ (Deficit)	(165)	(1,418)	(937)	(694)	(699)	(703)
	Description of services provided	To protect the safety and amenity of the built and natural environment and public infrastructure for the use and enjoyment of community members and visitors in compliance with legislative responsibilities.					

Major and other initiatives

For listing, see Section 9 of Executive Summary.

Service performance outcome indicators

Service	Performance Measure	2022/23 Result
Library	Active Library Borrowers in Municipality (Percentage of the municipal population that are active library members) (Computation: [The sum of the number of active library borrowers in the last 3 financial year / the sum of the population in the last 3 financial years] x100.)	11.53%
Children's Services	Participation in the Maternal Child Health (MCH) Service (Percentage of children enrolled who participate in the MCH service) (Computation: [Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH] x 100).	69.36%
Children's Services	Participation in Maternal Child Health (MCH) Service (Percentage of Aboriginal children enrolled who participate in the MCH service) (Computation: [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH] x 100).	80.90%
Regulatory Compliance	Animal Management Prosecutions (Number of successful animal management prosecutions)	0
Governance	Satisfaction with council decisions (Community satisfaction rating out of 100 with how council has performed in making decisions in the interests of the community)	47

2.5 Organisational support

Council requires organisational support functions to ensure that our community focused services can continue to be provided in an effective and efficient manner. It ensures responsible management of resources, technology support, regulatory reporting, and fiscal controls.

Services

Service area		2022/23 Actuals \$'000	2023/24 Forecast Budget \$'000	2024/25 Budget \$'000	2025/26 Projections \$'000	2026/27 Projections \$'000	2027/28 Projections \$'000
Financial Services	Rev	77	70	68	243	248	255
	Exp	1,871	1,759	1,725	1,758	1,793	1,829
	Surplus/ (Deficit)	(1,794)	(1,689)	(1,657)	(1,515)	(1,545)	(1,574)
Description of services provided	To ensure Council's revenue and expenditure is managed and controlled in a responsible manner to support the delivery of Council services and enable Council to plan for its long term financial sustainability.						
Governance	Rev	4	1	1	1	1	1
	Exp	1,355	2,065	2,982	2,721	2,822	2,927
	Surplus/ (Deficit)	(1,351)	(2,064)	(2,981)	(2,720)	(2,821)	(2,927)
Description of services provided	To provide support and advice to councillors and the organisation to ensure compliance with legislative responsibilities.						
Human Resources	Rev	-	-	-	-	-	-
	Exp	864	1,584	572	576	584	592
	Surplus/ (Deficit)	(864)	(1,584)	(572)	(576)	(584)	(592)
Description of services provided	To partner with all parts of the organisation to provide support, tools and advice to create and facilitate a healthy and sustainable workforce.						
Information Management (Records)	Rev	-	-	-	-	-	-
	Exp	174	162	230	234	238	242
	Surplus/ (Deficit)	(174)	(162)	(230)	(234)	(238)	(242)
Description of services provided	To ensure creation, capture and maintenance, retrieval and protection of records and information in compliance with legislative responsibilities.						
Information Communication Technology	Rev	0	-	-	-	-	-
	Exp	1,164	1,815	1,100	1,123	1,151	1,180
	Surplus/ (Deficit)	(1,164)	(1,815)	(1,100)	(1,123)	(1,151)	(1,180)
Description of services provided	To facilitate the effective delivery of Council services and enhance community interaction with Council						

Service area		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Actuals	Forecast Budget	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Organisational Strategy and Performance	Rev	76	49	-	-	-	-
	Exp	4,584	3,961	3,511	3,428	3,502	3,578
	Surplus/ (Deficit)	(4,507)	(3,911)	(3,511)	(3,428)	(3,502)	(3,578)
Description of services provided	To ensure Council's energy is focused and that Council and Officers are working towards the same goals through overseeing development of key organisation-wide strategic directions, plans and monitoring performance.						
Plant and Fleet Management	Rev	3,677	-	706	718	731	745
	Exp	2,342	873	45	0	(8)	(16)
	Surplus/ (Deficit)	1,335	(873)	661	718	739	760
Description of services provided	To plan for and effectively manage Council's plant and fleet to support the ongoing delivery of Council's services.						
Property Management	Rev	908	1,230	460	472	484	496
	Exp	2,932	3,360	3,611	3,706	3,794	3,885
	Surplus/ (Deficit)	(2,024)	(2,130)	(3,151)	(3,234)	(3,311)	(3,388)
Description of services provided	To plan for and effectively manage and maximise the use of land managed by Council to support the ongoing delivery of Council's services.						
Customer Communications	Rev	90	60	-	-	-	-
	Exp	1,629	1,732	2,059	2,104	2,149	2,195
	Surplus/ (Deficit)	(1,539)	(1,672)	(2,059)	(2,104)	(2,149)	(2,195)
Description of services provided	To connect the community with Council.						

Major and other initiatives

For listing, see Section 9 of Executive Summary.

2.6 Reconciliation with budgeted operating result

The following tables provide the net cost of delivering services and strategies identified under Our Priorities in the Council Plan 2021-2025, and the general funding sources that contribute to those services and strategies.

Strategic Objectives	Revenue	Expenditure	Net Cost
	\$'000	\$'000	Subsidy
			\$'000
Flourishing local economy	7,653	10,508	(2,856)
Well planned places	2,599	48,285	(45,686)
Resilient protected and healthy natural environment	8,418	10,245	(1,827)
Growing quality of life	8,407	14,799	(6,392)
Organisational support	1,235	15,834	(14,599)
Total	28,313	99,673	(71,360)
Expenses added in:			
Other			
Deficit before funding sources			(71,360)
Funding sources added in:			
Rates and charges			44,062
Grants Commission			15,126
Interest Income			3,415
Capital grants			10,522
Other			159
Total funding sources			73,283
Operating surplus/(deficit) for the year			1,923

2.7 Council Expenditure allocation per \$100



The above chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.

3. Financial statements

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

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2028

		Actual 2022/23	Budget 2023/24	Budget 2024/25	Projections		
	NOTES	\$'000	\$'000	\$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Income / Revenue							
Rates and charges	4.1.1	46,303	49,122	51,068	52,541	54,752	56,538
Statutory fees and fines	4.1.3	1,786	1,270	1,958	2,007	2,057	2,109
User fees	4.1.4	15,660	15,596	17,090	17,823	18,269	18,725
Grants - operating	4.1.2	31,706	16,115	16,733	16,899	17,066	17,235
Grants - capital	4.1.2	6,366	2,623	10,272	11,976	6,517	5,967
Contributions - monetary		210	-	80	80	80	80
Contributions - non-monetary		1,908	-	250	300	350	400
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		-	110	300	300	300	300
Fair value adjustments for investment property		-	-	-	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	-	-	-	-	-
Other income	4.1.5	4,226	2,423	3,845	3,466	3,057	2,425
Total income / revenue		108,165	87,259	101,595	105,391	102,448	103,779
Expenses							
Employee costs	4.1.6	30,215	34,600	38,657	39,004	39,791	40,605
Materials and services	4.1.7	37,512	27,403	30,349	29,577	30,425	31,299
Depreciation	4.1.9	22,182	23,214	22,817	23,735	24,390	25,057
Amortisation - intangible assets		-	-	-	-	-	-
Depreciation - right of use assets		216	78	30	31	31	32
Allowance for impairment losses		125	-	-	-	-	-
Borrowing costs		167	133	108	38	11	-
Finance costs - leases		9	16	27	25	21	19
Net loss on disposal of property, infrastructure, plant and equipment		8,562	-	-	-	-	-
Other expenses	4.1.8	6,173	6,741	7,684	6,694	6,156	5,902
Total expenses		105,161	92,186	99,673	99,104	100,824	102,913
Surplus/(deficit) for the year		3,004	(4,928)	1,923	6,288	1,623	866
Other comprehensive income							
Items that will not be reclassified to surplus or deficit in future periods							
Net asset revaluation gain/(loss)		29,410	-	13,503	6,233	8,355	12,690
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)							
		-	-	-	-	-	-
Total other comprehensive income		29,410	-	13,503	6,233	8,355	12,690
Total comprehensive result		32,414	(4,928)	15,426	12,521	9,978	13,557

Balance Sheet

For the four years ending 30 June 2028

		Actual	Budget	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Current assets							
Cash and cash equivalents		6,628	8,575	13,409	11,815	11,948	10,689
Trade and other receivables		4,821	4,123	5,243	5,077	4,861	4,519
Other financial assets		88,000	61,482	52,201	52,201	48,335	48,335
Inventories		727	777	858	832	839	853
Prepayments		-	-	-	-	-	-
Non-current assets classified as held for sale		-	-	-	-	-	-
Contract assets		-	-	-	-	-	-
Other assets		3,068	1,732	2,030	2,050	2,059	2,056
Total current assets		103,244	76,689	73,742	71,975	68,042	66,451
Non-current assets							
Trade and other receivables		16	22	23	24	25	25
Other financial assets		14,000	18,018	15,299	15,299	14,165	14,165
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-	-
Property, infrastructure, plant & equipment		790,397	802,545	826,378	839,083	848,877	863,005
Right-of-use assets		225	1,147	1,917	2,486	2,955	3,523
Investment property		-	-	-	-	-	-
Intangible assets		4,261	4,261	4,261	4,261	4,261	4,261
Total non-current assets		808,899	825,994	847,877	861,153	870,283	884,980
Total assets	5.2	912,143	902,683	921,619	933,128	938,325	951,431
Liabilities							
Current liabilities							
Trade and other payables		6,230	7,462	8,241	7,987	8,055	8,192
Trust funds and deposits		1,543	-	-	-	-	-
Contract and other liabilities		6,897	2,108	6,736	7,768	4,485	4,159
Provisions		6,206	5,805	5,617	5,421	5,215	5,000
Interest-bearing liabilities		1,602	1,660	1,219	1,112	-	-
Lease liabilities		112	548	742	545	403	390
Total current liabilities		22,590	17,583	22,555	22,833	18,158	17,741
Non-current liabilities							
Provisions		1,095	1,246	1,184	1,130	1,076	1,011
Trust funds and deposits		18	1,561	1,561	1,561	1,561	1,561
Interest-bearing liabilities		3,991	2,331	1,112	-	-	-
Lease liabilities		121	561	381	256	205	235
Total non-current liabilities		5,225	5,699	4,238	2,948	2,842	2,807
Total liabilities	5.3	27,815	23,282	26,793	25,780	20,999	20,548
Net assets		884,328	879,400	894,827	907,348	917,326	930,883
Equity							
Accumulated surplus		297,655	292,727	294,650	300,938	302,561	303,428
Reserves		586,673	586,673	600,177	606,410	614,765	627,455
Total equity	5.4	884,328	879,400	894,827	907,348	917,326	930,883

Statement of Changes in Equity

For the four years ending 30 June 2028

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2023 Actual				
Balance at beginning of the financial year	851,914	294,651	497,947	59,316
Surplus/(deficit) for the year	3,004	3,004	-	-
Net asset revaluation gain/(loss)	29,410	-	29,410	-
Transfers to other reserves	-	-	-	-
Balance at end of the financial year	884,328	297,655	527,357	59,316
2024 Original Budget				
Balance at beginning of the financial year	884,328	297,655	527,357	59,316
Surplus/(deficit) for the year	(4,928)	(4,928)	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Balance at end of the financial year	879,400	292,727	527,357	59,316
2025 Budget				
Balance at beginning of the financial year	879,401	292,727	527,357	59,316
Surplus/(deficit) for the year	1,923	1,923	-	-
Net asset revaluation gain/(loss)	13,503	-	13,503	-
Transfers to other reserves	-	-	-	-
Balance at end of the financial year	894,827	294,650	540,861	59,316
2026				
Balance at beginning of the financial year	894,827	294,650	540,861	59,316
Surplus/(deficit) for the year	6,288	6,288	-	-
Net asset revaluation gain/(loss)	6,233	-	6,233	-
Balance at end of the financial year	907,348	300,938	547,094	59,316
2027				
Balance at beginning of the financial year	907,348	300,938	547,094	59,316
Surplus/(deficit) for the year	1,623	1,623	-	-
Net asset revaluation gain/(loss)	8,355	-	8,355	-
Balance at end of the financial year	917,326	302,561	555,449	59,316
2028				
Balance at beginning of the financial year	917,326	302,561	555,449	59,316
Surplus/(deficit) for the year	866	866	-	-
Net asset revaluation gain/(loss)	12,690	-	12,690	-
Balance at end of the financial year	930,883	303,428	568,139	59,316

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Actual	Budget	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflow s (Outflow s)	Inflow s (Outflow s)	Inflows (Outflows)	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)
Cash flows from operating activities							
Rates and charges		45,788	49,219	50,976	52,463	54,636	56,444
Statutory fees and fines		1,765	2,685	1,958	2,007	2,057	2,109
User fees		17,771	15,596	17,090	17,823	18,269	18,725
Grants - operating		31,706	15,480	16,753	16,904	17,072	17,241
Grants - capital		6,552	(1,531)	14,879	13,002	3,228	5,635
Contributions - monetary		210	-	80	80	80	80
Interest received		2,243	2,030	3,415	3,023	2,601	1,956
Trust funds and deposits taken		12,234	-	-	-	-	-
Other receipts		(719)	1,007	(864)	656	781	915
Employee costs		(30,202)	(34,800)	(38,858)	(39,214)	(40,011)	(40,835)
Materials and services		(42,116)	(26,370)	(29,734)	(29,834)	(30,406)	(31,232)
Trust funds and deposits repaid		(12,918)	-	-	-	-	-
Other payments		(3,654)	(6,741)	(7,684)	(6,694)	(6,156)	(5,902)
Net cash provided by/(used in) operating activities		28,660	16,575	28,010	30,217	22,150	25,136
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment		(16,453)	(35,253)	(32,596)	(29,608)	(25,179)	(25,794)
Proceeds from sale of property, infrastructure, equipment		234	-	-	-	-	-
Payments for investments		(75,500)	-	-	-	-	-
Proceeds from sale of investments		60,520	22,500	12,000	-	5,000	-
Loans and advances made		-	-	-	-	-	-
Payments of loans and advances		-	-	-	-	-	-
Net cash provided by/ (used in) investing activities		(31,199)	(12,753)	(20,596)	(29,608)	(20,179)	(25,794)
Cash flows from financing activities							
Finance costs		(167)	(133)	(108)	(38)	(11)	-
Proceeds from borrowings		600	-	-	-	-	-
Repayment of borrowings		(1,527)	(1,602)	(1,660)	(1,219)	(1,112)	-
Interest paid - lease liability		-	(16)	(27)	(25)	(21)	(19)
Repayment of lease liabilities		(9)	(124)	(786)	(921)	(694)	(582)
Repayment of other financing activities		(220)	-	-	-	-	-
Net cash provided by/(used in) financing activities		(1,323)	(1,875)	(2,581)	(2,203)	(1,837)	(601)
Net increase/(decrease) in cash & cash equivalents		(3,862)	1,947	4,834	(1,594)	133	(1,260)
Cash and cash equivalents at the beginning of the financial year		10,490	6,628	8,575	13,409	11,815	11,948
Cash and cash equivalents at the end of the financial year		6,628	8,575	13,409	11,815	11,948	10,689

Statement of Capital Works

For the four years ending 30 June 2028

		Actual	Original Budget	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property							
Land		-	-	217	2,151	151	-
Land improvements		-	-	-	-	-	-
Total land		-	-	217	2,151	151	-
Buildings		3,493	4,261	5,359	6,559	5,798	4,766
Heritage buildings		-	47	-	-	-	-
Building improvements		-	-	-	-	-	-
Leasehold improvements		-	-	-	-	-	-
Total buildings		3,493	4,308	5,359	6,559	5,798	4,766
Total property		3,493	4,308	5,576	8,709	5,949	4,766
Plant and equipment							
Heritage plant and equipment		-	-	-	-	-	-
Plant, machinery and equipment		1,784	6,566	6,314	1,471	1,646	2,362
Fixtures, fittings and furniture		-	-	-	-	-	-
Computers and telecommunications		71	50	-	-	-	-
Library books		-	-	-	-	-	-
Total plant and equipment		1,855	6,616	6,314	1,471	1,646	2,362
Infrastructure							
Roads		5,598	6,691	11,725	10,874	10,820	11,578
Bridges		823	859	1,365	950	-	-
Footpaths and cycleways		325	1,659	691	1,458	1,469	1,006
Drainage		-	1,928	1,641	2,968	2,135	2,434
Recreational, leisure and community facilities		2,647	1,044	50	107	538	2,053
Waste management		72	901	-	620	282	377
Parks, open space and streetscapes		100	200	5,174	2,451	2,341	1,218
Aerodromes		-	3,176	-	-	-	-
Off street car parks		259	-	-	-	-	-
Other infrastructure		2,273	-	60	-	-	-
Total infrastructure		12,097	16,458	20,706	19,428	17,585	18,667
Total capital works expenditure	6.2	17,445	27,382	32,596	29,608	25,179	25,794
Represented by:							
New asset expenditure		701	2,023	4,828	4,478	3,479	1,503
Asset renewal expenditure		14,072	21,199	21,265	18,979	16,771	18,404
Asset upgrade expenditure		2,672	4,160	6,502	6,150	4,929	5,887
Total capital works expenditure	6.1	17,445	27,382	32,596	29,608	25,179	25,794
Funding sources represented by:							
Grants		6,366	4,145	10,272	11,976	6,517	5,967
Contributions		1,908	-	250	300	350	400
Council cash		9,171	23,237	22,074	17,332	18,313	19,427
Borrowings		-	-	-	-	-	-
Total capital works expenditure	6.1	17,445	27,382	32,596	29,608	25,179	25,794

Statement of Human Resources

For the four years ending 30 June 2028

	Actual	Original Budget	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure						
Employee costs - operating	30,215	34,600	38,657	39,004	39,791	40,605
Employee costs - capital	1,282	1,306	1,406	1,434	1,463	1,492
Total staff expenditure	31,497	35,906	40,063	40,438	41,254	42,097
	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers						
Employees	335.21	354.28	379.15	373.52	367.86	367.86
Total staff numbers	335.21	354.28	379.15	373.52	367.86	367.86

Full time equivalents (FTE's) have been reviewed in preparing the budget and reflect all costs included in the budget, this includes the full FTE of all positions within the current establishment, whether the position is currently filled or not, as well as FTE worked by casuals and budgeted leave backfill for positions.

Flood recovery positions of 5.36 FTE are not budgeted for the 2025/26 financial year onwards on the grounds that the natural disaster funding has been fully expended in the 2024/25 financial year. There is also a further 5.66 FTE currently included as fixed term only to 2026/27 financial year.

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

Department	Budget 2024/25 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Office of the CEO	1,554	1,329	92	-	133
Corporate	5,119	4,480	329	-	310
Communities	11,676	4,331	3,161	3,048	1,136
Community Safety & Recovery	3,923	2,557	68	-	1,298
Infrastructure	11,281	10,746	66	123	346
Sustainability	3,739	2,717	581	-	441
Total permanent staff expenditure	37,292	26,160	4,297	3,171	3,664
Other employee related expenditure	1,365				
Total operational expense	38,657				
Capitalised labour costs	1,406				
Total expenditure	40,063				

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

Department	Budget 2024/25	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Office of the CEO	11.69	10.00	0.69	-	1.00
Corporate	40.97	36.00	2.49	-	2.48
Communities	115.49	46.00	30.80	27.45	11.24
Community Safety & Recovery	30.65	20.00	0.51	-	10.14
Infrastructure	150.11	144.00	0.39	1.12	4.60
Sustainability	30.24	23.00	3.67	-	3.57
Total staff	379.15	279.00	38.55	28.57	33.03

Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Office of the CEO				
Permanent - Full time	1,329	1,356	1,383	1,411
Women	1,063	1,085	1,106	1,129
Men	133	136	138	141
Persons of self-described gender	0	0	0	0
Vacant positions	133	136	138	141
New positions	0	0	0	0
Permanent - Part time	92	94	95	97
Women	92	94	95	97
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Total Office of the CEO	1,421	1,449	1,478	1,508
Corporate				
Permanent - Full time	4,482	4,572	4,663	4,756
Women	2,864	2,922	2,980	3,040
Men	1,369	1,396	1,424	1,453
Persons of self-described gender	0	0	0	0
Vacant positions	249	254	259	264
New positions	0	0	0	0
Permanent - Part time	327	333	340	347
Women	327	333	340	347
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Total Corporate	4,809	4,905	5,003	5,103
Communities				
Permanent - Full time	4,261	4,346	4,433	4,521
Women	2,750	2,905	2,964	3,023
Men	753	768	784	799
Persons of self-described gender	0	0	0	0
Vacant positions	659	672	686	699
New positions	99	0	0	0
Permanent - Part time	3,232	3,219	3,284	3,350
Women	3,085	3,147	3,210	3,274
Men	0	72	74	75
Persons of self-described gender	0	0	0	0
Vacant positions	75	0	0	0
New positions	71	0	0	0
Total Communities	7,492	7,565	7,717	7,871
Community Safety & Recovery				
Permanent - Full time	2,557	2,608	2,661	2,714
Women	1,669	1,702	1,736	1,771
Men	889	906	925	943
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	68	69	71	72
Women	22	22	23	23
Men	46	47	48	49
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Total Community Safety & Recovery	2,625	2,678	2,731	2,786

Summary of Planned Human Resources Expenditure (Continued)
For the four years ended 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Infrastructure				
Permanent - Full time	9,340	9,526	9,717	9,913
Women	1,567	1,599	1,630	1,663
Men	7,170	7,623	7,776	7,933
Persons of self-described gender	0	0	0	0
Vacant positions	299	304	311	317
New positions	304	0	0	0
Permanent - Part time	66	67	69	70
Women	0	0	0	0
Men	66	67	69	70
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Total Infrastructure	9,406	9,594	9,786	9,983
Sustainability				
Permanent - Full time	2,676	3,220	3,284	3,350
Women	1,132	1,645	1,678	1,711
Men	827	843	860	877
Persons of self-described gender	0	0	0	0
Vacant positions	236	241	246	251
New positions	481	491	500	510
Permanent - Part time	623	678	692	706
Women	215	220	224	229
Men	291	297	303	309
Persons of self-described gender	0	0	0	0
Vacant positions	74	76	77	79
New positions	42	0	0	0
Total Sustainability	3,299	3,898	3,976	4,055
Casuals, temporary and other expenditure	8,200	7,481	7,638	7,806
Total staff operating expenditure	38,657	39,004	39,791	40,605
Capitalised labour costs	1,406	1,434	1,463	1,492
Total staff expenditure	40,063	40,438	41,254	42,097

**Summary of Planned Human Resources Full Time Equivalent
For the four years ended 30 June 2028**

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Office of the CEO				
Permanent - Full time	10.00	10.00	10.00	10.00
Women	8.00	8.00	8.00	8.00
Men	1.00	1.00	1.00	1.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	1.00	1.00	1.00	1.00
New positions	0.00	0.00	0.00	0.00
Permanent - Part time	0.69	0.69	0.69	0.69
Women	0.69	0.69	0.69	0.69
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.00	0.00	0.00	0.00
New positions	0.00	0.00	0.00	0.00
Total Office of the CEO	10.69	10.69	10.69	10.69
Corporate				
Permanent - Full time	36.00	36.00	36.00	36.00
Women	23.00	23.00	23.00	23.00
Men	11.00	11.00	11.00	11.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	2.00	2.00	2.00	2.00
New positions	0.00	0.00	0.00	0.00
Permanent - Part time	2.49	2.49	1.86	1.86
Women	2.49	2.49	1.86	1.86
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.00	0.00	0.00	0.00
New positions	0.00	0.00	0.00	0.00
Total Corporate	38.49	38.49	37.86	37.86
Communities				
Permanent - Full time	46.00	46.00	46.00	46.00
Women	30.00	31.00	31.00	31.00
Men	8.00	8.00	8.00	8.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	7.00	7.00	7.00	7.00
New positions	1.00	0.00	0.00	0.00
Permanent - Part time	30.80	30.80	30.31	30.31
Women	29.40	30.00	29.51	29.51
Men	0.00	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.80	0.80	0.80	0.80
New positions	0.60	0.00	0.00	0.00
Total Communities	76.80	76.80	76.31	76.31
Community Safety & Recovery				
Permanent - Full time	26.00	21.00	18.00	18.00
Women	17.00	14.00	12.00	12.00
Men	9.00	7.00	6.00	6.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.00	0.00	0.00	0.00
New positions	0.00	0.00	0.00	0.00
Permanent - Part time	0.51	0.15	0.00	0.00
Women	0.17	0.15	0.00	0.00
Men	0.34	0.00	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.00	0.00	0.00	0.00
New positions	0.00	0.00	0.00	0.00
Total Community Safety & Recovery	26.51	21.15	18.00	18.00

Summary of Planned Human Resources Full Time Equivalent (Continued)
For the four years ended 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Infrastructure				
Permanent - Full time	138.00	138.00	137.00	137.00
Women	21.00	21.00	21.00	21.00
Men	109.00	113.00	112.00	112.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	4.00	4.00	4.00	4.00
New positions	4.00	0.00	0.00	0.00
Permanent - Part time	0.39	0.39	0.00	0.00
Women	0.00	0.00	0.00	0.00
Men	0.39	0.39	0.00	0.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.00	0.00	0.00	0.00
New positions	0.00	0.00	0.00	0.00
Total Infrastructure	138.39	138.39	137.00	137.00
Sustainability				
Permanent - Full time	23.00	23.00	23.00	23.00
Women	11.00	14.00	14.00	14.00
Men	7.00	7.00	7.00	7.00
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	2.00	2.00	2.00	2.00
New positions	3.00	0.00	0.00	0.00
Permanent - Part time	3.67	3.40	3.40	3.40
Women	0.90	1.30	1.30	1.30
Men	1.80	1.53	1.53	1.53
Persons of self-described gender	0.00	0.00	0.00	0.00
Vacant positions	0.57	0.57	0.57	0.57
New positions	0.40	0.00	0.00	0.00
Total Sustainability	26.67	26.40	26.40	26.40
Casuals and temporary staff	61.60	61.60	61.60	61.60
Capitalised labour	8.00	8.00	8.00	8.00
Total staff numbers	379.15	373.52	367.86	367.86

3a Target performance indicators - Services

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	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	47	50	51	52	53	54	-
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	97	98	98	98	98	98	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	96.26%	90.00%	90.00%	90.00%	90.00%	90.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	49.85%	50.00%	50.00%	50.00%	50.00%	50.00%	o

3a Continued Target performance indicators – Financial

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

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

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
				2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	454.75%	324.68%	326.94%	315.23%	374.73%	374.56%	o
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	71.76%	109.24%	107.04%	105.87%	88.97%	96.94%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	45.33%	58.04%	56.07%	56.43%	57.28%	58.04%	+
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,916	\$4,320	\$4,611	\$4,585	\$4,664	\$4,761	-

3b 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	Actual 2022/23	Forecast 2023/24	Budget 2024/25	2025/26	Projections 2026/27 2027/28		Trend +/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(3.27%)	(8.93%)	(9.44%)	(6.43%)	(5.49%)	(5.65%)	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	314.48%	213.81%	313.79%	294.61%	303.40%	289.25%	-
Obligations									
Loans and borrowings (level of interest bearing loans and borrow ings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrow ings / rate revenue	11	12.08%	8.12%	4.59%	2.13%	0%	0%	+
Loans and borrowings (level of interest bearing loans and borrow ings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrow ings / rate revenue		3.66%	3.53%	3.48%	2.41%	2.06%	0%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / ow n source revenue		7.72%	6.78%	5.73%	3.89%	3.64%	3.52%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.42%	0.44%	0.32%	0.32%	0.32%	0.32%	-
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,860	\$2,002	\$2,038	\$2,089	\$2,141	\$2,195	+

Key to forecast trend:

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

Notes to indicators

3a

1. Satisfaction with community consultation and engagement

Satisfaction with community consultation and engagement – Reflects the level of community satisfaction with how council engages with the community. Council has set targets to improve this measure.

2. Sealed local roads below the intervention level

Sealed local roads below the intervention level – Reflects the quantity of roads that council maintains at the required levels.

3. Planning applications decided within the relevant required time

Planning applications decided within the relevant required time – Reflects the time taken to make a decision on planning applications. The availability of qualified planners is predicted to impact negatively on this indicator in the future.

4. Kerbside collection waste diverted from landfill

Kerbside collection waste diverted from landfill – Reflects the percentage of waste that is diverted from landfill. Council has set a target to reduce the amount of waste that goes to landfill by increasing education programs.

5. Working Capital

The proportion of current liabilities represented by current assets. Working capital forecast trend shows it ranging from a low of 326.94% in 2024/25 and a high of 374.73% in 2026/27 year. Target is above 100%.

6. Asset renewal

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

7. Rates concentration

Reflects extent of reliance on rate revenues to fund all of council's ongoing services. Trend indicates reliance on rate revenue will increase compared to other sources of revenue. There is still limitations due to the constraints of rate capping.

8. Expenditure level

Reflects the level of total expenditure per property assessment. Trend indicates this will decrease for the 2024/25 year when compared to 2023/24 actual, as the last of the natural disaster expenditure is completed, then further decreasing for 2025/26 year, before increasing in future years thereafter.

3b

9. Adjusted underlying result

An indicator of the sustainable operating result required to enable council to continue to provide core services and meet its objectives. Financial performance is expected to still be below 0% target. Continued operating losses means reliance on council's cash reserves or increased debt to maintain services.

10. Unrestricted Cash

Cash that is available for day-to-day operations. Council continues to see a decrease in overall percentage over the future four year forecast, but percentage still is well above 100%. Council holds little external restriction.

11. Debt compared to rates

Trend indicates council's reducing reliance on debt against its annual rate revenue through repayment of long-term debt.

12. Rates effort

Reflects the level of rates as a percentage of property values. Trend indicates that this will remain stable over future years.

13. Revenue level

Reflects the average level of rates to be raised per property assessment. Trend indicates this will show small growth in future years due to rate capping constraints.

4. Notes to financial statements

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

4.1 Comprehensive income statement

4.1.1 Rates and charges

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

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

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

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

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

This will raise total rates and charges, including waste charges, for 2024/25 of \$51.07 million.

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

	2023/24	2024/25	Change	%
	Forecast	Budget		
	Actual			
	\$'000	\$'000	\$'000	
General rates*	38,568	39,629	1,061	2.75%
Municipal charge*	4,169	4,283	115	2.75%
Waste management charge	6,447	6,895	448	6.95%
Supplementary rates and rate adjustments	150	150	-	0.00%
Interest on rates and charges	111	111	-	0.00%
Total rates and charges	49,445	51,068	1,624	3.28%

*These items are subject to the rate cap established under the Fair Go Rates System.

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.0030328	0.0029881	-1.47%
Rural farm rate for rateable properties	0.0024262	0.0023905	-1.47%
Commercial rate for rateable properties	0.0035180	0.0034662	-1.47%
Industrial rate for rateable properties	0.0035180	0.0034662	-1.47%
Culture & recreation rate for rateable properties	0.0015164	0.0014941	-1.47%

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

Type or class of land	2023/24 Budget \$'000	2023/24 Annualised \$'000	2024/25 Budget \$'000	Change	
				\$'000	%
General rate	22,696	22,926	23,176	250	1.09%
Rural farm	9,938	9,913	10,726	813	8.20%
Commercial	3,863	3,847	3,637	(210)	(5.45%)
Industrial	1,871	1,882	2,089	207	11.01%
Culture and recreation	-	-	-	-	0.00%
Municipal charge	4,154	4,169	4,283	115	2.75%
Total amount to be raised by general rates	42,522	42,736	43,912	1,175	2.75%

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

Type or class of land	2023/24 Number	2024/25 Number	Change	
			Number	%
General rate	16,009	16,120	111	0.69%
Rural farm	3,765	3,775	10	0.27%
Commercial	1,142	1,134	(8)	(0.70%)
Industrial	541	554	13	2.40%
Culture and recreation	34	35	1	2.94%
Total number of assessments	21,491	21,618	127	0.59%

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

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change	
			\$'000	%
General rate	7,559,402	7,763,562	204,160	2.70%
Rural farm	4,085,766	4,499,165	413,399	10.12%
Commercial	1,093,471	1,057,484	- 35,987	-3.29%
Industrial	534,909	603,036	68,127	12.74%
Culture and recreation	28,685	31,364	2,679	9.34%
Total value of land	13,302,233	13,954,611	652,378	4.90%

4.1.1 (g) The municipal charge under Section 159 of the *Local Government Act 1989* compared with the previous financial year.

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Municipal	200.00	205.50	5.50	2.75%

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Municipal	4,169	4,283	115	2.75%

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

Type of Charge	Per Rateable Property 2023/24	Per Rateable Property 2024/25	Change	
	\$	\$	\$	%
Residential - per year - 80 litre 1 bin - without food and garden bin	243.00	255.00	12.00	4.94%
Residential - per year - 80 litre 1 bin - with food and garden bin	170.00	175.00	5.00	2.94%
Rural - per year - 80 litre 1 bin - food and garden bin not available	206.00	210.00	4.00	1.94%
Residential - per year - 140 litre 1 bin - without food and garden bin	318.00	345.00	27.00	8.49%
Residential - per year - 140 litre 1 bin - with food and garden bin	240.00	260.00	20.00	8.33%
Rural - per year - 140 litre 1 bin - food and garden bin not available	269.00	285.00	16.00	5.95%
Residential - per year - 240 litre 1 bin (6 or more in the family) - without food and garden bin	539.00	585.00	46.00	8.53%
Residential - per year - 240 litre 1 bin (6 or more in the family) - with food and garden bin	435.00	472.00	37.00	8.51%
Rural - per year - 240 litre 1 bin - food and garden bin not available	454.00	500.00	46.00	10.13%
Residential - per year - 240 litre 1 bin (medical condition) - without food and garden bin	318.00	345.00	27.00	8.49%
Residential - per year - 240 litre 1 bin (medical condition) - with food and garden bin	240.00	260.00	20.00	8.33%
* Commercial/Industrial - per year - 80 litre	267.30	281.00	13.70	5.13%
* Commercial/Industrial - per year - 140 litre	349.80	380.00	30.20	8.63%
* Commercial/Industrial - per year - 240 litre	592.90	644.00	51.10	8.62%
Recycling charge 140 litre	64.00	67.00	3.00	4.69%
Recycling charge 240 litre	64.00	67.00	3.00	4.69%
Recycling charge 360 litre	64.00	67.00	3.00	4.69%
* Commercial/Industrial recycling charge 240 litre	70.40	74.00	3.60	5.11%
* Commercial/Industrial recycling charge 360 litre	70.40	74.00	3.60	5.11%
Food and Garden organics 240 litre	57.00	60.00	3.00	5.26%
* Commercial/Industrial Food and Garden organics 240 litre	62.70	66.00	3.30	5.26%

* Inclusive of GST for commercial properties in accordance with legislation

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

Type of Charge	2023/24	2024/25	Change	
	\$	\$	\$	%
Garbage charge 80 ltr	1,003	1,080	77	7.68%
Garbage charge 140 ltr	3,286	3,387	101	3.07%
Garbage charge 240 ltr	439	545	106	24.15%
Garden Organics	557	626	69	12.39%
Recycling charge	1,162	1,257	95	8.18%
Total	6,447	6,895	448	6.95%

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

	2023/24	2024/25	Change	
	Budget \$'000	Budget \$'000	\$'000	%
Rates	38,368	39,629	1,261	3.29%
Municipal charge	4,154	4,283	129	3.11%
Waste service charges	6,447	6,895	448	6.95%
Supplementary rates & charges	150	150	-	0.00%
Interest on rates	-	111	111	0.00%
Total Rates and charges	49,119	51,068	1,949	3.97%

4.1.1 (l) Fair Go Rates System compliance

Campaspe Shire Council is fully compliant with the State Government's Fair Go Rates System.

	2023/24	2024/25
Total Rates	\$ 41,084,057	\$ 42,736,280
Number of rateable properties	21,457	21,618
Base Average Rate	1,914.72	1,976.88
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,981.73	\$ 2,031.25
Maximum General Rates and Municipal Charges Revenue	\$ 42,521,999	\$ 43,911,528
Budgeted General Rates and Municipal Charges Revenue	\$ 42,522,413	\$ 43,911,527

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

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

- The making of supplementary valuations (2024/25: estimated \$150,000 and 2023/24: \$150,000).
- The variation of returned levels of value (e.g. valuation appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1 (n) Differential rates

Rates to be levied

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

- A general rate of 0.0029881 cents in the dollar of CIV for all general land.
- A general rate of 0.0023905 cents in the dollar of CIV for all rateable rural farmland.
- A general rate of 0.0034662 cents in the dollar of CIV for all rateable commercial and industrial land.
- A general rate of 0.0014941 cents in the dollar of CIV for all rateable cultural and recreation land.

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

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

The differential rate ratios are as follows:

- General land set as 100% of the general rate in the dollar;
- Rural farmland set as 80% of the general rate in the dollar;
- Commercial land set as 116% of the general rate in the dollar;
- Industrial land set as 116% of the general rate in the dollar; and
- Cultural and recreation set as 50% of the general rate in the dollar.

The objectives of the differentials above or below 100% are as follows:

- Rural farmland – to provide an equitable rate for primary producers, to encourage land use consistent with farming activities, conservation of areas which are suited to a variety of agricultural pursuits.
- Commercial and industrial land – to provide an equitable rate for commercial/industrial use assessments which reflects the higher earning capacity of these premises.
- Cultural and recreational land – to provide an equitable rate for cultural and recreational land, as defined in the Cultural & Recreational Land Act 1963, to encourage land use for community benefit in the pursuit of cultural and recreational activity.

Commercial/Industrial land

Commercial/Industrial land is any land which is:

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

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

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

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2024/25 financial year.

General land

General land is:

- Any land which does not have the characteristics of farmland, commercial/industrial land, or cultural and recreational land.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the budget by council. The level of the rate for land in this category is considered to provide for an appropriate contribution to council's budgeted expenditure, having regard to the characteristics of the land.

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

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2024/25 financial year.

Rural Farmland

Farmland is any land, which is:

- not less than two hectares in area; and
- used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, beekeeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and

is used by a business:

- that has 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.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the budget by council. The level of the rate for land in this category is considered to provide for an appropriate contribution to council's budgeted expenditure, having regard to the characteristics of the land.

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

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant planning scheme.

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

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2024/25 financial year.

Cultural and Recreational Land

In accordance with Council's Rating Strategy, cultural and recreational lands will receive a waiver from the payment of municipal rates, except where:

- The land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable).
- The land is used for housing gaming machines, in which case the portion of premises used for housing gaming machines shall attract the commercial rate.

4.1.2 Grants

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

	Original Budget 2023/24 \$'000	Budget Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000 %	
Grants were received in respect of the following:					
Summary of grants					
Commonw ealth funded grants	17,217	19,327	19,175	(152)	(1%)
State funded grants	1,524	1,954	3,239	1,285	66%
Total grants received	18,741	21,281	22,414	1,133	5%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	14,513	14,544	15,126	582	4%
Community health	5	5	-	(5)	(100%)
Recurrent - State Government					
Environmental health	-	-	41	41	0%
School crossing supervisors	130	130	130	-	0%
Libraries	318	318	318	-	0%
Maternal and child health	674	712	700	(12)	(2%)
Children's services	140	147	212	65	44%
Community safety	54	54	37	(17)	(31%)
Total recurrent grants	15,834	15,910	16,564	654	4%
Non-recurrent - Commonwealth Government					
Children's services	75	75	12	(63)	(84%)
Non-recurrent - State Government					
Customer Service	-	60	-	(60)	0%
Emergency management	-	120	-	(120)	0%
Libraries	12	12	12	-	0%
Planning	-	40	-	(40)	(100%)
Protection of biodiversity and habitat	75	240	85	(155)	(65%)
Public order and safety	60	60	60	-	0%
Youth services	62	62	-	(62)	(100%)
Total non-recurrent grants	284	669	169	(500)	(75%)
Total operating grants	16,118	16,579	16,733	154	1%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	2,623	2,623	4,617	1,994	76%
Total recurrent grants	2,623	2,623	4,617	1,994	76%
Non-recurrent - Commonwealth Government					
Aerodrome	-	2,079	-	(2,079)	(100%)
Non-recurrent - State Government					
Bridges	-	-	573	573	0%
Buildings	-	-	575	575	0%
Recreation	-	-	4,507	4,507	0%
Total non-recurrent grants	-	2,079	5,655	3,576	0%
Total capital grants	2,623	4,702	10,272	5,570	118%
Total Grants	18,741	21,281	27,005	5,724	27%

Grants - operating

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of council's services to ratepayers. Overall, the level of operating grants is projected to increase by 1% or \$0.15 million compared to 2023/24. This is mainly due to the financial assistance grants for 2024/25 being prepaid again at 100% and Council has included an increase of 4% in the 2024/25 financial assistance grant funding.

Grants – capital

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants has increased by 118% or \$5.57 million compared to 2023/24. The increase is due to additional non-current capital projects expected to be completed in the 2024/25 financial year, with revenue recorded as the project is completed. Council also has been successful in receiving a total grant funding allocation of \$11.36 million for the Vic Park Multi-Purpose development, of which \$4.01 million has been allocated in the 2024/25 financial year.

4.1.3 Statutory fees and fine

	Original Budget 2023/24 \$'000	Budget Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Building fees	98	142	170	28	19.72%
Infringements and costs	500	436	1,108	672	154.13%
Town planning fees	579	565	586	21	3.72%
Other statutory fees	94	106	94	(12)	(11.32%)
Total statutory fees and fines	1,271	1,249	1,958	709	56.77%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are budgeted to increase by 56.77% or \$0.71 million compared to 2023/24. The increase in infringement and costs is the result of Council undertaking further compliance measures in car parking and other infringement activities across the towns within the shire.

4.1.4 User fees

	Original Budget 2023/24	Budget Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	\$'000	%
Recreation	252	318	302	(16)	(5.03%)
Aquatics	1,215	1,196	1,423	227	18.98%
Children's Services	3,302	3,155	3,652	497	15.75%
Community Development	33	42	33	(9)	(21.43%)
Community Health	-	100	6	(94)	(94.00%)
Economic Development	6,699	8,485	7,567	(918)	(10.82%)
Engineering	122	129	129	-	0.00%
Environment and Conservation	15	4	15	11	275.00%
Environmental Health	302	290	373	83	28.62%
Financial Services	68	68	68	-	0.00%
Governance	1	1	1	(0)	(19.95%)
Library	127	138	138	-	0.00%
Organisational Strategy	24	49	24	(25)	(51.02%)
Plant and Fleet Management	506	176	506	330	187.50%
Property Management	7	7	6	(1)	(14.29%)
Regulatory Compliance	1,802	1,759	1,802	43	2.44%
Road Services	30	165	16	(149)	(90.30%)
Planning and Building	50	14	67	53	378.57%
Waste Collection and Management	1,046	950	962	12	1.26%
Total user fees	15,599	17,046	17,090	44	0.26%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of council's services. These include use of leisure, entertainment and other community facilities and the provision of human services such as childcare. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not impact capacity to pay and are in line with market levels.

User charges are projected to increase by 0.26% or \$44,000 compared to 2023/24. Overall movements between revenue line items have resulted in a small increase in total user fee revenue.

A detailed listing of fees and charges is included in Appendix A.

4.1.5 Other income

	Original Budget 2023/24	Budget Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	\$'000	%
Interest	2,030	3,689	3,415	(274)	(7.43%)
Investment property rental	389	1,029	426	(603)	(58.60%)
Sundry income	4	15	4	(11)	(73.33%)
Total other income	2,423	4,733	3,845	(888)	(18.76%)

Other income is projected to decrease by 18.76% or \$0.89 million compared to 2023/24. This is due to a decrease in interest on investments expected due to future economic outlook with regards to the Reserve bank cash rate and reduction in overall cash balance held by Council. The other reason for the decrease is relating to a lease that ceases on 30 June 2024, whereby a parcel of land was leased out as a resource recovery centre to deal with flood waste.

4.1.6 Employee cost

	Original Budget	Budget Forecast	Budget	Change	
	2023/24	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000		
Wages and salaries	27,017	26,821	28,315	1,494	5.57%
Casual staff	-	1,095	2,701	1,606	146.67%
WorkCover	429	418	477	59	14.11%
Superannuation	3,492	3,223	4,068	845	26.22%
Annual leave and long service leave	3,318	2,204	2,682	478	21.69%
Redundancy	-	896	-	(896)	(100.00%)
Fringe benefits tax	241	241	291	50	20.75%
Sick leave	103	499	123	(376)	(75.35%)
Total employee costs	34,600	35,397	38,657	3,260	9.21%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

Employee costs are forecast to increase by 9.21% or \$3.26 million compared to 2023/24 forecast. The increase is impacted by savings in 2023/24 made on employee costs as the result of the staff vacancies, as well as Council approving a further 9.0 full time equivalent roles for new services and/ or expansion of delivery of current services. The budget is set assuming full employment throughout the year with all vacancies budgeted for.

In the 2023/24 year there has been a greater than expected vacancy rate and recruiting appropriate staff to fill vacancies has been problematic. This is an issue being experienced across many sectors of the economy.

4.1.7 Materials and services

	Original Budget	Budget Forecast	Budget	Change	
	2023/24	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000		
Consultants	1,383	3,495	2,109	(1,386)	(39.66%)
Contract Payments	11,126	12,991	11,384	(1,607)	(12.37%)
Information Technology	2,090	2,166	2,642	476	21.98%
Insurance	1,519	1,150	1,528	378	32.87%
Legal services	216	366	271	(95)	(25.96%)
Repairs and Maintenance	3,010	1,556	2,556	1,000	64.27%
Service level contributions	872	736	799	63	8.56%
Utility costs	1,973	2,151	2,317	166	7.72%
Vehicle fuel costs	1,538	1,316	1,492	176	13.37%
Other vehicle costs	358	403	365	(38)	(9.43%)
Materials	3,317	3,462	4,886	1,424	41.13%
Total materials and services	27,404	29,792	30,349	557	1.87%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 1.87% or \$0.56 million compared to 2023/24. The slight increase is due to higher inflation impacting on the cost of all inputs used to deliver services to the community.

4.1.8 Other expense

	Original Budget	Budget Forecast	Budget	Change	
	2023/24	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000		
Advertising	98	155	102	(53)	(34.19%)
Audit expenses	110	122	117	(5)	(4.10%)
Bank fees	176	172	137	(35)	(20.35%)
Commission	1,248	1,274	1,199	(75)	(5.89%)
Contributions and Community Grants	739	846	886	40	4.73%
Contribution to Campaspe Port Enterprise	2,000	2,144	2,270	126	5.88%
Councillor allowances	376	409	393	(16)	(3.91%)
Councillor election costs	-	-	310	310	0.00%
Councillor - other expenses	43	24	15	(9)	(37.50%)
Equipment hire	-	610	238	(372)	(60.98%)
Fire service levy	97	107	108	1	0.93%
Food Purchases	120	131	119	(12)	(9.16%)
Marketing	132	145	279	134	92.41%
Memberships to associations	368	172	139	(33)	(19.19%)
Operating lease rentals and equipment hire	400	497	530	33	6.64%
Postage and stationery	311	336	289	(47)	(13.99%)
Protective clothing	96	101	98	(3)	(2.97%)
Subscriptions	-	199	233	34	17.09%
Veterinary costs	142	172	160	(12)	(6.98%)
Quarry royalties	45	61	45	(16)	(26.23%)
Other	-	-	17	17	0.00%
Total other expenses	6,500	7,677	7,684	7	0.09%

Other expenses relate to a range of items including councillor allowances, contributions to community groups, community grants and advertising, insurances, food purchases for childcare and animals housed at the animal shelter, veterinary expenses, and other miscellaneous expenditure items. Other expenses are forecast to increase by 0.09% or \$7,000 compared to 2023/24.

4.1.9 Depreciation

	Original Budget	Budget Forecast	Budget	Change	
	2023/24	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000		
Property	4,349	5,351	3,973	(1,378)	(25.75%)
Plant & equipment	3,800	2,410	3,422	1,012	41.99%
Infrastructure	15,143	15,735	15,422	(313)	(1.99%)
Total depreciation	23,292	23,496	22,817	(679)	(2.89%)

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew Council's assets to maintain agreed service levels. The decrease of \$0.68 million is due to the write-off of assets in the 2023/24 financial year that are no longer depreciable. Infrastructure assets have increased in value which increases the depreciation charge for these assets, but this increase has been offset by a larger decrease in no longer depreciable assets.

5. Balance sheet

5.1 Statement of borrowings

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

	Budget Forecast 2023/24 \$	Budget 2024/25 \$	2025/26 \$	Projections 2026/27 \$	2027/28 \$
Amount borrowed as at 30 June of the prior year	5,593	3,991	2,330	1,111	-
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(1,602)	(1,661)	(1,219)	-	-
Amount of borrowings as at 30 June	3,991	2,330	1,111	1,111	-
Amount (of opening balance) to be refinanced	-	-	-	-	-

No additional loans are being considered in the 2024/25 budget.

5.2 Assets

Current assets (\$2.95 million decrease) and Non-current assets (\$21.88 million increase).

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash, and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to decrease by \$2.95 million during the year, this is dependent on cash required to pay for capital works as they are completed.

Trade and other receivables are monies owed to council by ratepayers and others. The balance is expected to increase by \$1.0 million over the budget period, this is due to the trend in outstanding rate and sundry debtor receivables balances increasing due to tough economic times facing the community.

Other assets include items such as prepayments for expenses that council has paid in advance of service delivery, inventories or stocks held for sale or consumption in council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by council over many years. The \$23.83 million increase in this balance is attributable to the net result of capital works and the yearly revaluation of asset classes along with the purchase of additional plant and equipment.

5.3 Liabilities

Current liabilities (\$4.97 million increase) and Non-current liabilities (\$1.46 million decrease)

Trade and other payables are those to whom council owes money on 30 June. These liabilities are budgeted to increase by \$4.97 million compared with 2023/24 levels.

Provisions include accrued long service leave and annual leave owing to employees. These employee entitlements are expected to remain constant due to more active management of entitlements despite factoring in an increase for Enterprise Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of council. Council is budgeting to repay loan principal of \$1.22 million over the year and has not budgeted for additional borrowings in 2024/25.

5.4 Equity

Equity (\$15.42 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the accumulated surplus of the council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The \$1.92 million decrease in accumulated surplus results directly from the operational deficit budgeted for the 2024/25 year.

5.5 Working capital

Working capital (\$7.92 million decrease)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months and are therefore not available for discretionary spending.

Some of council's cash assets are restricted in that they are required by legislation to be held in reserve for specific purposes or are held to fund carry forward capital works from the previous financial year.

6. Capital Works Program

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

The list of carried forward projects included at 6.5 is based on the best available information at the time of setting the budget, this may differ from what occurs at year end.

6.1 Summary

	Original Budget 2023/24 \$'000	Budget Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	6,293	4,308	5,576	1,268	29.43%
Plant and equipment	6,616	6,616	6,314	(302)	(4.56%)
Infrastructure	14,473	16,458	20,706	4,248	25.81%
Total	27,382	27,382	32,596	5,214	19.04%

The below table is a summary of the funding sources and the type of capital works (new, renewal or upgrade) that is budgeted to be completed in the 2024-25 budget year.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	5,576	2,084	2,191	1,301	-	575	-	5,001	-
Plant and equipment	6,314	1,960	4,354	-	-	-	-	6,314	-
Infrastructure	20,706	785	14,720	5,201	-	9,697	250	10,759	-
Total	32,596	4,829	21,265	6,502	-	10,272	250	22,074	-

6.2 2024/25 Capital works program – renewal works

	Project Cost	Project Exp		Asset Expenditure Types					Funding Sources		
	(Whole of life)	24/25	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings	Reserves
Capital Renewal											
Bridges											
Stanhope Two Tree Road Floodway Bridge Renewal	\$660,500	\$634,500		\$634,500					\$634,500		
		\$634,500	\$0	\$634,500	\$0	\$0	\$0	\$0	\$634,500	\$0	\$0
Buildings & Structures											
Echuca Aquatic Reserve Public Toilet Renewal	\$342,000	\$282,000		\$282,000					\$282,000		
Shire Building Renewals	\$1,140,000	\$1,140,000		\$1,140,000					\$1,140,000		
		\$1,422,000	\$0	\$1,422,000	\$0	\$0	\$0	\$0	\$1,422,000	\$0	\$0
Footpaths & Cycleways											
Shire Footpath Renewal Program	\$691,000	\$691,000		\$656,450	\$34,550				\$691,000		
		\$691,000	\$0	\$656,450	\$34,550	\$0	\$0	\$0	\$691,000	\$0	\$0
Irrigation											
Shire Parks and Playgrounds Irrigation Renewal	\$120,000	\$120,000		\$120,000					\$120,000		
		\$120,000	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0
Kerb & Channel											
Shire Kerb & Channel Renewal Program	\$1,641,000	\$1,641,000		\$1,558,950	\$82,050		\$1,424,534		\$216,466		
		\$1,641,000	\$0	\$1,558,950	\$82,050	\$0	\$1,424,534	\$0	\$216,466	\$0	\$0
Open Space & Recreation Assets											
Shire Open Space Renewal Program	\$111,500	\$111,500		\$111,500					\$111,500		
Shire Interchange Box Renewal	\$90,000	\$90,000		\$90,000					\$90,000		
Kindergarten Outdoor Playspace Renewal Program	\$1,094,793	\$95,500		\$95,500					\$95,500		
		\$297,000	\$0	\$297,000	\$0	\$0	\$0	\$0	\$297,000	\$0	\$0
Plant & Equipment											
Plant Replacement Program	\$4,353,799	\$4,353,799		\$4,353,799							\$4,353,799
		\$4,353,799	\$0	\$4,353,799	\$0	\$0	\$0	\$0	\$0	\$0	\$4,353,799
Roads											
Echuca Aerodrome Construction (Year 2)	\$4,800,000	\$1,643,334	\$328,667	\$821,667	\$493,000				\$1,643,334		
Echuca High Street Carpark Renewal	\$467,000	\$426,000		\$426,000					\$426,000		
Shire Sealed Road Unsealed Shoulder Re-sheeting	\$1,840,000	\$1,840,000		\$1,840,000					\$1,840,000		
Shire Gravel Re-sheeting	\$2,500,000	\$2,500,000		\$2,500,000					\$2,500,000		
Shire Sealed Road Resurfacing	\$2,064,000	\$2,064,000		\$2,064,000					\$2,064,000		
Shire Road Rehabilitation Program	\$3,192,000	\$3,192,000		\$3,192,000			\$3,192,000				
		\$11,665,334	\$328,667	\$10,843,667	\$493,000	\$0	\$3,192,000	\$0	\$8,473,334	\$0	\$0
Swimming Pools											
Swimming Pool Maintenance and Paint Program	\$50,000	\$50,000		\$50,000					\$50,000		
		\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Total Renewal		\$20,874,633	\$328,667	\$19,936,366	\$609,600	\$0	\$4,616,534	\$0	\$11,904,300	\$0	\$4,353,799

6.3 2024/25 Capital works program – Upgrade

	Project Cost	Project Exp	Asset Expenditure Types						Funding Sources		
	(Whole of life)	24/25	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings	Reserves
Capital Upgrade											
Artworks, Monuments, Artifacts and Exhibits											
Echuca War Memorial Redevelopment Design	\$60,000	\$60,000			\$60,000				\$60,000		
		\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0
Bridges											
Echuca Boat Ramp Redevelopment	\$1,980,679	\$730,562	\$146,112		\$584,450		\$573,000		\$157,562		
		\$730,562	\$146,112	\$0	\$584,450	\$0	\$573,000	\$0	\$157,562	\$0	\$0
Buildings & Structures											
Shire DDA Upgrades Tongala Sound Shell	\$142,500	\$142,500		\$28,500	\$114,000				\$142,500		
Echuca Foundry Arts Building Workshop Design	\$60,000	\$60,000			\$60,000				\$60,000		
Shire Security Review Implementation	\$300,000	\$300,000	\$60,000		\$240,000				\$300,000		
Echuca Holiday Park Master Plan Implementation	\$2,000,000	\$2,000,000		\$1,300,000	\$700,000						\$2,000,000
Shire Community Capital Works	\$255,000	\$255,000	\$127,500		\$127,500				\$255,000		
		\$2,757,500	\$187,500	\$1,328,500	\$1,241,500	\$0	\$0	\$0	\$757,500	\$0	\$2,000,000
Open Space & Recreation Assets											
Echuca Victoria Park Masterplan Review & Multi-purpose Facility Construction	\$13,356,067	\$4,006,820			\$4,006,820		\$4,006,820				
		\$4,006,820	\$0	\$0	\$4,006,820	\$0	\$4,006,820	\$0	\$0	\$0	\$0
Total - Upgrade		\$7,554,882	\$333,612	\$1,328,500	\$5,892,770	\$0	\$4,579,820	\$0	\$975,062	\$0	\$2,000,000

6.4 2024/25 Capital works program – new works

	Project Cost	Project Exp		Asset Expenditure Types					Funding Sources		
	(Whole of life)	24/25	New	Renewal	Upgrade	Expansion	Grants	Contributions	Cash	Borrowings	Reserves
Capital New											
Bridges											
Murray River Mooring Points Design	\$60,000	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
		\$60,000	\$60,000						\$60,000		
Buildings & Structures											
Echuca Riverboat Dock Accessible Ramp	\$550,000	\$550,000	\$550,000								\$550,000
Campaspe Public Amenities (LRCH)	\$575,182	\$575,182	\$575,182				\$575,182				
Echuca East Dog Park and BBQ Shade Structures	\$54,500	\$54,500	\$54,500						\$54,500		
		\$1,179,682	\$1,179,682	\$0	\$0	\$0	\$575,182	\$0	\$54,500	\$0	\$550,000
Land											
Rochester Industrial Estate Design	\$216,500	\$216,500	\$216,500								\$216,500
		\$216,500	\$216,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,500
Open Space & Recreation Assets											
Campaspe Dog Parks (LRC4)	\$500,000	\$500,000	\$500,000				\$500,000				
		\$500,000	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
Plant & Equipment											
New Plant Program	\$1,400,000	\$1,400,000	\$1,400,000								\$1,400,000
Portable Flood Pumps	\$560,000	\$560,000	\$560,000						\$560,000		
		\$1,960,000	\$1,960,000	\$0	\$0	\$0	\$0	\$0	\$560,000	\$0	\$1,400,000
Total - New		\$3,916,182	\$3,916,182	\$0	\$0	\$0	\$1,075,182	\$0	\$674,500	\$0	\$2,166,500
Total - Works Direct Funded		\$32,345,697	\$4,578,461	\$21,264,866	\$6,502,370	\$0	\$10,271,536	\$0	\$13,553,862	\$0	\$8,520,299
Add: Contributed Assets by Developers		\$250,000	\$250,000					\$250,000			
Revised Total - Works Direct Funded		\$32,595,697	\$4,828,461	\$21,264,866	\$6,502,370	\$0	\$10,271,536	\$250,000	\$13,553,862	\$0	\$8,520,299

6.5 Projects carried over from 2023/24

The following table lists projects that had funding allocated in previous budgets and remain to be delivered.

Capital Works Budget - Projects Carried Forward from 2023/24 Financial Year

	Project Cost (Whole of life)	Budget carried to 24/25
Buildings & Structures		
Echuca Port Of Echuca Discovery Centre Refurb (Log Slip)	\$625,000	\$40,676
Echuca Depot Toilet Renewal	\$107,000	\$9,086
Shire Resource Recovery Centre Skip Loading Bay Upgrades (Colbinabbin, Toolleen, Lockington)	\$917,000	\$147,931
Echuca Victoria Park Multi-use Changeroom facility (Cricket and Netball)	\$555,600	\$85,746
Shire DDA Works	\$106,000	\$92,940
Echuca Holiday Park Upgrade Program - Cabin Refurbishment and En-Suite sites	\$2,000,000	\$1,110,970
Echuca Holiday Park Upgrade Program - Amenities Block	\$480,000	\$62,897
Echuca Holiday Park Upgrade Program - Accessible Cabins	\$1,000,000	\$50,000
Rushworth Senior Citizens Renewal	\$184,200	\$184,200
Echuca & District Livestock Exchange (Saleyards) Column Rectification stage 4	\$160,000	\$59,420
		\$1,843,867
Fencing & Bollards		
Shire Resource Recovery Centre Safety Gate Upgrades	\$100,000	\$52,709
		\$52,709
Footpaths & Cycleways		
Rushworth Murchison (Waranga) Trail	\$3,155,000	\$973,009
Kyabram Breen Avenue Walking Cycle Trail (Construction)	\$979,600	\$410,770
Shire New and Upgrade Footpath Program (Missing Links)	\$430,000	\$401,720
		\$1,785,499
Open Space & Recreation Assets		
Echuca East Development - Stage 4 Bike Skills Area	\$753,500	\$365,006
		\$365,006
Plant & Equipment		
Tongala Depot Diesel Storage Tank Replacement and Removal of Rochester Depot Fuel	\$250,000	\$185,545
Shire Plant Replacement Program	\$6,315,849	\$2,283,455
		\$2,469,000
Stormwater & Flood Control		
Shire Rural Culvert Renewal Program 22/23	\$188,000	\$18,886
Shire Rural Culvert Renewal Program	\$100,000	\$99,910
		\$118,796
Total - Carry Over Projects		\$6,634,877

6.6 2024/25 Capital works program – grant dependent funding

Total - Works Direct Funded	\$32,345,697	\$4,578,461	\$21,264,866	\$6,502,370	\$0	\$10,271,536	\$0	\$13,553,862	\$0	\$8,520,299
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Grant Dependent Projects

Grant applications have been or are expected to be submitted for the following projects with confirmation of funds anticipated throughout the 2024/25 financial year. Projects will only be included in the capital works program if grant applications are successful. These projects are not included in the total capital works proposed for the 2024/25 year but are listed to show potential Council funds required for grant match funding. As funding is received, projects will be included in the program. In all cases delivery of works will run over multiple financial years therefore target spend by financial year will be confirmed as projects commence.

Buildings & Structures

Kyabram Recreation Reserve Wilf Cox Pavilion Upgrade Construction	\$3,207,000	\$620,856	\$620,856	
			\$620,856	\$0

Land

Echuca Aquatic Reserve and Onion Patch Upgrade Construction	\$4,285,000	\$2,623,000	\$1,311,500	\$1,311,500
			\$1,311,500	\$1,311,500
Total - Grant Dependent	Spend will be over multiple financial years and dependant on grant approval		\$1,932,356	\$1,311,500

The grant dependent projects above will only be included in the capital works program if grant applications and approvals are successful. These projects are not included in the total capital works proposed for the 2024/25 year.

Appendix A

Fees and charges schedule

The fees and charges document is set out in two parts.

- Part One - Council set (non-statutory) fees and charges.
- Part Two - State or Federal Government set (statutory) fees and charges.

Part One - Non statutory fees and charges

Non statutory fee and charges are set by council.

When setting these fees council consider the following:

- Cost recovery of service delivery
- Applicable strategies or policies
- Benchmarking
- Competitive neutrality

Where a fee is listed as 'taxable', it is GST inclusive.

Part Two - Statutory fees and charges

Statutory fees and charges are set by the State Government. Council has no input into these fees.

The fees are based on the State Government penalty unit and fee units which were gazetted on 7 May 2024.

For the 2024-2025 year these are:

One Penalty Unit = \$197.59

One Fee Unit = \$16.33

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Campaspe Shire Council

Non Statutory

Aerodrome

Aerodrome Fees

Landing fees – per use, per tonne	Y	\$11.20	\$11.60	3.57%
Access fee general – annual fee	Y	\$269.30	\$278.50	3.42%
Access fee commercial – annual	Y	\$403.90	\$418.00	3.49%
Parking fee annual	Y	\$396.00	\$411.00	3.79%

Aerodrome Meeting Room Fees

Room Hire (Inc. kitchenette) 7am – 6pm only	Y	\$15 per hour, to a maximum of \$165 per day Min. Fee excl. GST: \$15.00		
Bond	N	\$190.00	\$190.00	0.00%
Meeting Room hire insurance (public liability if customer does not have current public liability certificate)	Y	\$25.00	\$30.00	20.00%

Animals

Animal Registration Fees

Whole animal	N	\$154.00	\$162.00	5.19%
Sterilised animal	N	\$51.00	\$54.00	5.88%
Concession whole animal	N	\$77.00	\$81.00	5.19%
Concession sterilised animal	N	\$26.00	\$27.00	3.85%
Registration of domestic animal business	N	\$256.00	\$270.00	5.47%
Registration Fee for Foster Carer as per S68H(1) DAA	N	\$60.00	\$60.00	0.00%
Fee to register Foster Carer – Dog – first 12 months S15.4.e.i DAA – no more than 5 dogs or combination of 5 dogs/cats	N	\$8.00	\$8.00	0.00%
Fee to register Foster Carer – Cat – first 12 months S15.4.f.i DAA – no more than 5 cats or combination of 5 cats/dogs	N	\$8.00	\$8.00	0.00%

Animal Shelter

Adoption Fees

Adult dog	N	\$380.00	\$400.00	5.26%
Senior dog 7 years +	N	\$200.00	\$210.00	5.00%
Puppy	N	\$485.00	\$490.00	1.03%
Adult cat	N	\$110.00	\$115.00	4.55%
Senior cat 7 years +	N	\$55.00	\$58.00	5.45%
Kitten	N	\$175.00	\$185.00	5.71%

Reclaim Fees

1st day impound	N	\$59.00	\$62.50	5.93%
Additional days	N	\$37.00	\$39.00	5.41%

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Surrender Fees

Surrender Fees – Canine (within Shire)	N	\$48.50	\$51.50	6.19%
Surrender Fees – Feline (within Shire)	N	\$27.50	\$29.00	5.45%
Microchip Fee – Impounded animal	N	\$50.50	\$53.50	5.94%
Microchip Fee – Private animal	N	\$34.00	\$36.00	5.88%

Aquatic Services

Echuca War Memorial Aquatic Centre

Casual Fees

Pool Adult	Y	\$7.20	\$7.50	4.17%
Pool Adult (concession)	Y	\$5.20	\$5.40	3.85%
Pool Child (Child 5 years and under 18 years of age)	Y	\$5.20	\$5.40	3.85%
Pool Family	Y	\$20.00	\$21.00	5.00%
Swim/Steam	Y	\$10.30	\$10.80	4.85%
Steam Room Only	Y	\$5.00	\$5.20	4.00%
Steam Casual Upgrade	Y	\$3.10	\$3.30	6.45%
10 visit Adult Pool	Y	\$57.60	\$60.00	4.17%
10 Visit Concession Pool	Y	\$41.60	\$43.20	3.85%
10 Visit Child Pool (Child 5 years and under 18 years of age)	Y	\$41.60	\$43.20	3.85%
Carnival Half day (up to 3 hours) *3 lifeguards, nil entry fee, extra lifeguards will be charged if required	Y	\$540.00	\$560.00	3.70%
Carnival Full Day (from 4 to 6 hours)	Y	\$890.00	\$910.00	2.25%
Exclusive use Inflatable hire – per hour	Y	\$174.00	\$180.00	3.45%

Membership Fees (Fortnightly Direct Debit)

Gold Adult	Y	\$45.50	\$46.50	2.20%
Gold Adult Concession	Y	\$38.70	\$39.50	2.07%
Corporate Gold Adult	Y	\$38.70	\$39.50	2.07%
Family Gold	Y	\$88.00	\$92.50	5.11%
Family Gold Concession	Y	\$74.80	\$78.50	4.95%
Pool Adult	Y	\$26.50	\$27.50	3.77%
Pool Adult Concession	Y	\$22.50	\$23.40	4.00%
Corporate Pool Adult	Y	\$22.50	\$23.40	4.00%
Family Pool	Y	\$50.00	\$51.00	2.00%
Family Pool Concession	Y	\$42.50	\$43.40	2.12%
Swim Fit	Y	\$33.00	\$33.00	0.00%

Other Pool Hire Fees

Group Swim Individual Entry (+ Lane Hire if requiring exclusive use of space)	Y	\$4.00	\$4.10	2.50%
Lane Hire per hr General (+ Group Swim Entry for non-members – Max 15 per lane)	Y	\$41.00	\$42.00	2.44%
School Learn To Swim 30 Minute session per school child	N	\$7.70	\$8.00	3.90%
School Learn To Swim 45 Minute session per school child	N	\$11.50	\$12.00	4.35%
School Learn To Swim 60 Minute session per school child	N	\$15.40	\$16.00	3.90%
LTS Group lesson – per 30 min lesson	N	\$16.70	\$17.00	1.80%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Other Pool Hire Fees [continued]

LTS Private One Lesson (per 30 min lesson)	N	\$46.50	\$47.50	2.15%
LTS Junior Development Squad (per 45 min lesson, previously 30 min lesson)	N	\$25.00	\$25.50	2.00%
School Holiday LTS program	N	\$83.50	\$85.00	1.80%

EWMAC Gym and Group Fitness

Gym and Group Fitness Fees

Gym – Casual	Y	\$18.50	\$18.50	0.00%
Gym – Casual Concession	Y	\$15.50	\$15.50	0.00%
Group Fitness Class	Y	\$15.50	\$15.50	0.00%
Group Fitness Class – Casual Concession (Water, Fit and Chair Based)	Y	\$13.20	\$13.20	0.00%
Personal Training 1 hr Member	Y	\$74.00	\$75.00	1.35%
Personal Training 1/2 hr Member	Y	\$45.00	\$45.00	0.00%
10 visit Group Fitness	Y	\$124.00	\$124.00	0.00%
5 visit Personal Trainer 1 hour	Y	\$296.00	\$300.00	1.35%
5 visit Personal Trainer 1/2 hour	Y	\$180.00	\$180.00	0.00%
Fitness Session Group Booking (Maximum of 25 participants)	Y	\$138.00	\$140.00	1.45%

Memberships Fees (Fortnightly Direct Debit)

Gym	Y	\$39.50	\$40.50	2.53%
Gym Concession	Y	\$33.50	\$34.50	2.99%
Group Fitness	Y	\$39.50	\$40.50	2.53%
Group Fitness Concession	Y	\$33.50	\$34.50	2.99%
Youth Gym	Y	\$25.50	\$26.00	1.96%
Over 55's	Y	\$31.00	\$33.00	6.45%

Outdoor Pools – Seasonal

Family Day Pass	Y	\$18.50	\$19.50	5.41%
Family Season Pass	Y	\$185.00	\$195.00	5.41%
Casual Adult Pass	Y	\$5.60	\$5.90	5.36%
Adult Season Pass	Y	\$84.00	\$88.50	5.36%
Concession Day pass	Y	\$4.60	\$4.90	6.52%
Child Day Pass (Child 5 years and under 18 years of age)	Y	\$4.60	\$4.90	6.52%
Concession Season Pass	Y	\$69.00	\$73.50	6.52%
Child Season Pass	Y	\$69.00	\$73.50	6.52%

Outdoor Pools Hire Fees

Outside operational hours – per hour hire	Y	\$175.00	\$180.00	2.86%
Carnival Half day (up to 4 hours)	Y	\$540.00	\$560.00	3.70%
Carnival Full Day (from 4 to 6 hours)	Y	\$890.00	\$910.00	2.25%
Inflatable hire – per hour	Y	\$179.00	\$180.00	0.56%

Other Hire Fees

Shower Only	Y	\$5.00	\$5.00	0.00%
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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Other Hire Fees [continued]

Additional staff member per hour	Y	\$58.00	\$60.00	3.45%
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Building and Planning

Building Approval Fees

Domestic Works	Y			By quotation
Commercial Works	Y			By quotation

Other Service Fees

Non-mandatory inspection and addition re-inspection fees	Y	\$255.00	\$269.00	5.49%
Amendment of a domestic building permit	Y	\$300.00	\$317.00	5.67%
Amendment of commercial/industrial building permit	Y	\$700.00	\$738.00	5.43%
Extension of a current domestic building permit	Y	\$345.00	\$364.00	5.51%
Extension of a current commercial/industrial building permit	Y	\$345.00	\$364.00	5.51%
Domestic demolition permit Class 1, 2 and 10 buildings	Y	\$760.00	\$802.00	5.53%
Commercial/industrial demolition permit (minor)	Y	\$1,150.00	\$1,213.00	5.48%
Commercial/industrial demolition permit (major)	Y	\$1,700.00	\$1,792.00	5.41%
Swimming Pool Report/Audit	Y	\$335.00	\$354.00	5.67%
Property information requests Reg 326	Y	\$51.00	\$54.00	5.88%
Property information requests Reg 327	Y	\$51.00	\$54.00	5.88%
Private/public building surveyors lodgement fee	Y	\$131.00	\$139.00	6.11%
Council lodgement fee	Y	\$131.00	\$139.00	6.11%
Request for Report and Consent to proposed Demolition Under Section 29A of the Building Act	Y	\$91.00	\$96.00	5.49%
Council consent and report	Y	\$312.00	\$329.00	5.45%

Building Control

Municipal Building Surveyor (MBS) Approval Fees

Occupancy Permits (POPES) free entry events	Y	\$380.00	\$401.00	5.53%
Temporary Occupancy Permits (TOP) free entry events (marquees, stages, single structure, multiple by quotation)	Y	\$79.00	\$83.50	5.70%
Occupancy Permits (POPES) pay for entry one-off events	Y	\$890.00	\$939.00	5.51%
Occupancy Permits (POPES) pay for entry events (3 year permit)	Y	\$2,000.00	\$2,108.00	5.40%
Temporary Occupancy Permits (TOP) pay for entry events	Y	\$160.00	\$169.00	5.63%
Modification Class 2 – 9	Y	\$400.00	\$422.00	5.50%
Owner Builders Defect Report (Sheds & Pools Only)	Y	\$545.00	\$575.00	5.50%
Retrieval of Council permit file from archives	Y	\$131.00	\$139.00	6.11%
Red Line Plan & Report – liquor licence	Y	\$520.00	\$549.00	5.58%
Building over easements	Y	\$375.00	\$396.00	5.60%

Hourly Rates

Referrals for reporting authority consents (CFA, heritage, water authority, preparation of protection notices or any other building Notice of Orders – MBS)	Y	\$325.00	\$343.00	5.54%
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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Hourly Rates [continued]

Municipal Building Surveyor – For private or municipal building surveyor duties where there is not any other applicable charge	Y	\$325.00	\$343.00	5.54%
Note this is not for general advice which remains free of charge				

Illegal Building Works Fees

Commercial/Industrial illegal building work or work without a building permit (2 times commercial building approval fee as a minimum)	Y	Based on value of works		
Domestic illegal building work or work without a building permit (2 times building approval fee as a minimum)	Y	Based on value of works		

Planning Fees

Extension of time to a permit	Y	\$225.00	\$238.00	5.78%
Second extension of time to a permit	Y	\$500.00	\$528.00	5.60%
Secondary consent under a permit	Y	\$260.00	\$275.00	5.77%
Provision of advice and copies of permit and plans	Y	\$170.00	\$170.00	0.00%

Public Notice Fees

Standard administration fee	Y	\$57.00	\$60.50	6.14%
Advertising Signage	Y	\$57.00	\$60.50	6.14%
Cost per letter sent	Y	\$9.80	\$10.40	6.12%
Newspaper advertisement	Y	At cost		

Children's Services

Child Care Fees

Rochester Child Care – daily rate	N	\$107.00	\$116.00	8.41%
Campaspe Child Care – daily rate	N	\$125.00	\$132.00	5.60%

Preschools Fees

Enrolment Fee	N	\$28.00	\$29.00	3.57%
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Community Lease of Council Properties

Minimum Rental (Peppercorn) Charge per annum from	Y	\$0.00	\$110.00	∞
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Casual Hire Fees - Artisans

Facility Hire 1 to 3 days (per period)	Y	\$0.00	\$5.50	∞
Facility Hire 4 to 7 days	Y	\$0.00	\$11.00	∞
Facility Hire 8 to 14 days	Y	\$0.00	\$16.50	∞
Facility Hire 15 to 21 days	Y	\$0.00	\$22.00	∞
Facility Hire up to 3 months	Y	\$0.00	\$27.50	∞
Facility hire 3 months and over - licence agreement to be negotiated with Council	Y	to be negotiated with Council		

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Community Transport

Community Transport Fees

Melbourne from all locations (maximum)	N	\$120.00	\$130.00	8.33%
Bendigo from all locations (maximum)	N	\$60.00	\$60.00	0.00%
Shepparton from all locations (maximum)	N	\$50.00	\$50.00	0.00%

Echuca and District Livestock Exchange

Truck Wash Fees

Truck Wash Per Minute	Y	\$1.50	\$1.55	3.33%
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Yard Due Fees (Per Head)

Cattle	Y	\$14.40	\$15.00	4.17%
Cattle < \$150 including no sale stock	Y	\$6.20	\$10.00	61.29%
Dairy cattle	Y	\$14.40	\$15.00	4.17%
Bulls	Y	\$20.00	\$22.00	10.00%
Cow and calf (Sold as one unit)	Y	\$16.50	\$17.00	3.03%
Cattle sales per agent per sale	Y	\$330.00	\$350.00	6.06%
Cattle transient fee per head (per day) plus feeding (notified)	Y	\$4.60	\$4.60	0.00%
Cattle transient fee per head (per day) plus feeding (unnotified)	Y	\$6.70	\$6.70	0.00%
RFID tags issued post sale (per tag)	Y	\$50.00	\$55.00	10.00%
RFID tags (per head)	Y	\$21.00	\$22.00	4.76%
Office rental (per annum)	Y	\$1,660.00	\$1,700.00	2.41%
Signage – 2,900mm x 1,200mm	Y	\$1,550.00	\$1,550.00	0.00%
Disposal of Stock	Y	\$102.00	\$105.00	2.94%
Agent fee per head	Y	\$1.30	\$1.40	7.69%
Scanning Fee	Y	\$3.00	\$3.00	0.00%

Environmental Health Services

Registered Food Premises Fees - Food Premises

Class 1 – Premises serving high risk foods to high risk customers including hospitals, childcare centres and aged care facilities	Y	\$525.00	\$554.00	5.52%
Class 2A – Premises that are preparing high risk foods and require a third party audit such as manufacturers	Y	\$525.00	\$554.00	5.52%
Class 2B – Premises preparing and serving high risk foods including cafes, restaurants	Y	\$600.00	\$633.00	5.50%
Class 2C – Premises preparing and serving high risk foods on a reduced scale such motels with cooked breakfasts	Y	\$410.00	\$433.00	5.61%
Class 2D – Community groups serving high risk foods	Y	\$74.00	\$78.00	5.41%
Class 2E – Businesses preparing and serving high risk foods from a temporary food premises and that already have a fixed registration	Y	\$74.00	\$78.00	5.41%
Class 3A – Accommodation getaways serving ready to eat foods, including cooked breakfast. Home based businesses that make chutney type products using a hot fill process.	Y	\$364.00	\$384.00	5.49%
Class 3B – Premises that are preparing and serving medium risk foods, high risk pre-packaged foods or low risk unpackaged foods including wineries, water carters and service stations	Y	\$364.00	\$384.00	5.49%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Registered Food Premises Fees - Food Premises [continued]

Class 3C – Premises that are serving high risk pre-packaged foods or low risk unpackaged foods on a reduced scale such as motels serving continental breakfasts	Y	\$257.00	\$271.00	5.45%
Class 3D – Community groups serving high risk pre-packaged foods and low risk unpackaged foods	Y	\$74.00	\$78.00	5.41%
Class 3D – Businesses preparing and serving high risk pre-packaged foods or low risk unpackaged foods from a temporary food premises and that already have a fixed registration	Y	\$74.00	\$78.00	5.41%
1st additional inspection of non compliant class 1 & 2 premises	Y	\$158.00	\$167.00	5.70%
2nd additional inspection of non compliant class 1 & 2 premises	Y	\$198.00	\$209.00	5.56%
3rd additional inspection of non compliant class 1 & 2 premises	Y	\$237.00	\$250.00	5.49%
4th additional inspection of non compliant class 1 & 2 premises	Y	\$276.00	\$291.00	5.43%
1st additional inspection of non compliant class 3 premises	Y	\$119.00	\$126.00	5.88%
2nd additional inspection of non compliant class 3 premises	Y	\$147.00	\$155.00	5.44%
3rd additional inspection of non compliant class 3 premises	Y	\$177.00	\$187.00	5.65%
4th additional inspection of non compliant class 3 premises	Y	\$206.00	\$218.00	5.83%
Late registration renewal administration charge – charged to premises that have not renewed their registration by the due date and have received at least 1 reminder for application	Y	\$127.00	\$134.00	5.51%
Additional Food Samples – charged to premises following 2 failed food samples when further samples are required	Y	\$140.00	\$148.00	5.71%

New Food Business Fee – Annual Registration Fee Plus 50%

Inspection report request (outside registered premises)	Y	\$177.00	\$187.00	5.65%
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Other Health Act Registration Fees

Accommodation premises – large – fee for accommodation premises that have more than 5 bedrooms such as hotels, motels	Y	\$290.00	\$306.00	5.52%
Accommodation premises – small – fee for accommodation premises that have less than 5 bedrooms such as bed & breakfast	Y	\$188.00	\$199.00	5.85%
Health Act premises (tattooist, hairdressers, skin penetration, swimming pools)	Y	\$161.00	\$170.00	5.59%
Health Act premises Transfer – change of ownership of a registered premises under the Public Health and Wellbeing Act	Y	\$78.00	\$82.50	5.77%
Accommodation Transfer – change of ownership of an accommodation premises under the Public Health and Wellbeing Act	Y	\$181.00	\$191.00	5.52%
Building referral report	Y	\$72.00	\$76.00	5.56%
Building referral inspection	Y	\$146.00	\$154.00	5.48%

Immunisation Services

Immunisation Services Fees

FluQuadri, Afluria (Influenza)	Y	\$30.00	\$30.00	0.00%
IPV Ipol (Polio)	Y	\$78.00	\$78.00	0.00%
Varilrix (Chicken Pox)	Y	\$78.00	\$82.50	5.77%
Havrix (Hepatitis A)	Y	\$88.00	\$91.50	3.98%
Engerix (Hepatitis B)	Y	\$40.00	\$41.50	3.75%
Twinrix (Hepatitis A/B)	Y	\$98.00	\$98.00	0.00%
Boostrix (Diphtheria, tetanus, pertussis)	Y	\$51.00	\$51.00	0.00%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Immunisation Services Fees [continued]

Priorix (Measles, Mumps, Rubella)	Y	\$52.00	\$52.00	0.00%
Nimenrix (Adult Meningococcal)	Y	\$107.00	\$107.00	0.00%
Gardasil 9 (Human Papilloma Virus – HPV)	Y	\$218.00	\$240.00	10.09%
Bexsero (Meningococcal B childhood)	Y	\$138.00	\$138.00	0.00%
Administration charge for vaccines	Y	\$26.00	\$26.00	0.00%

Library Services

Library Fees

Library bags	Y	\$1.50	\$1.60	6.67%
Replacement card	Y	\$4.80	\$5.00	4.17%
Item replacement processing charge	Y	\$18.00	\$18.00	0.00%
Temporary membership (refundable)	Y	\$60.00	\$60.00	0.00%
Bud Earphones	Y	\$3.50	\$3.50	0.00%

Photocopying & Printing Fees

A4 black & white per page	Y	\$0.20	\$0.20	0.00%
A3 black & white per page	Y	\$0.30	\$0.30	0.00%
A4 colour per page	Y	\$0.65	\$0.65	0.00%
A3 colour per page	Y	\$1.00	\$1.00	0.00%

Library Loan Request Fees

Inter library loans from public libraries	Y	\$5.00	\$5.00	0.00%
Inter library loans from tertiary libraries	Y	\$22.00	\$25.00	13.64%

Hire of Library Meeting Room Fees

Commercial operator, per hour	Y	\$43.00	\$44.00	2.33%
Not for profit organisation (Government funded), per hour	Y	\$19.50	\$20.00	2.56%
Community organisation (non Government funding), per booking	Y	\$13.50	\$14.00	3.70%
After hours bookings access card (refundable)	Y	\$30.00	\$30.00	0.00%

Local Laws

Country Fire Authority Act Fees

Administration fee for failure to comply with a Schedule 15 Fire Prevention Notice	Y	\$246.00	\$246.00	0.00%
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Parking Fees

3 month parking permits	Y	\$417.00	\$440.00	5.52%
12 month Nish & High street car parking permit option	Y	\$1,667.00	\$1,757.00	5.40%
Off street parking per hour	Y	\$1.60	\$1.70	6.25%
On street meter parking per hour	Y	\$1.80	\$1.90	5.56%
Parking infringements – Road Safety Act Section 87(4)	Y	\$87.00	\$92.00	5.75%
Residential Parking Permits – per annum	Y	\$100.00	\$105.00	5.00%
Trade Parking Permits (per bay / per day)	Y	\$10.00	\$10.50	5.00%

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Local Laws Fees

Grazing permit – 3 months	N	\$82.00	\$86.50	5.49%
Street furniture – per setting (table and 4 chairs)	N	\$164.00	\$173.00	5.49%
A Boards (per board)	N	\$102.00	\$108.00	5.88%
Goods for sale permit	N	\$164.00	\$173.00	5.49%
Release of Impounded goods – sign	N	\$72.00	\$76.00	5.56%
Release of Impounded goods – general goods	N	\$133.00	\$141.00	6.02%
Inspection of Animal register not more than two animals	N	\$8.50	\$9.00	5.88%
Issue a certificate from domestic animal register, not more than two animals	N	\$15.50	\$16.40	5.81%
Street trading delineation marker – each	N	\$2.00	\$2.20	10.00%
Street trading delineation marker – installation per premise	N	\$50.00	\$53.00	6.00%

Livestock Impoundment Fees

Impoundment fees (max per head)	Y	\$62.00	\$65.50	5.65%
Ranger fee (per hour)	Y	\$77.00	\$81.50	5.84%
Feed costs	Y			At cost
Transport costs	Y			At cost
RFID tags (per head)	Y	\$26.00	\$27.50	5.77%
Use of Council Stock crate (per transport)	Y	\$77.00	\$81.50	5.84%
Small cattle up to yearling (per head)	Y	\$15.50	\$16.40	5.81%
Grown cattle (per head)	Y	\$22.50	\$24.00	6.67%

Miscellaneous

Echuca CBD Flagpole Hire	Y	\$340.00	\$340.00	0.00%
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Freedom of Information (FOI) Fees

Photocopying (other than Black and White) per A4 sheet – FOI requests only	Y	\$0.20	\$0.20	0.00%
Additional access charge may apply in accordance with Section 22 of the Freedom of Information Act and the Freedom of Information (Access Charges) Regulations 2014	Y			On quote

Longitudinal Assets in Road Reserves Fees

Establishment Fees	Y	\$2,000.00	\$2,000.00	0.00%
Annual Fees – per kilometre for stock & domestic and irrigation	Y	\$200.00	\$200.00	0.00%

Public Liability Insurance Fees

Facility Hirers insurance per booking	Y	\$25.00	\$30.00	20.00%
Council performers per booking	Y	\$25.00	\$30.00	20.00%
Council tutors and instructors per booking	Y	\$110.00	\$132.00	20.00%
Artists in council studios per booking	Y	\$110.00	\$132.00	20.00%

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Murray River Moorings

Murray River Moorings Fees

Private mooring annual rental fee – set in accordance with NSW Dept. of Planning, Industry and Environment	Y	\$556.00	\$587.00	5.58%
Terms and conditions of sub-licence apply				
Commercial mooring annual rental fee – determined on minimum market rent set by a licensed valuer	Y		Market rent	
Terms and conditions of a sub-licence apply				
Application for new mooring sub-licence	Y	\$576.00	\$618.00	7.29%
Application for Short term temporary sub licence	Y	\$0.00	\$53.00	∞
Application to revoke/ transfer an existing mooring sub-licence	Y	\$576.00	\$618.00	7.29%
Alteration of particulars of a mooring sub-licence	Y	\$250.00	\$268.00	7.20%
Replacement of mooring sub-licence	Y	\$27.50	\$27.50	0.00%

Quarries

Crushed Concrete Resale (Price Per Tonne) Fees

40mm Crushed Concrete	Y	\$25.30	\$27.00	6.72%
20mm Crushed Concrete	Y	\$25.30	\$27.00	6.72%
Weighing fee	Y	\$15.70	\$16.50	5.10%

Gravel Pits (Price Per Tonne) Fees

65mm crushed rock	Y	\$18.40	\$19.40	5.43%
40mm crushed rock	Y	\$19.10	\$20.50	7.33%
20mm crushed rock	Y	\$19.70	\$21.00	6.60%
Cartage – Cost recovery, based on a per kilometre rate charged by external contractors	Y	***20mm single sized aggregate crushed concrete ***10/14mm single sized aggregate crushed concrete ***product available by prior arrangement and order only		

Mt Scobie Quarry (Price Per Tonne) Fees

75mm road base	Y	\$16.80	\$17.80	5.95%
40mm road base Coarse	Y	\$19.70	\$21.00	6.60%
40mm road base Fine	Y	\$18.40	\$19.40	5.43%
20mm road base	Y	\$20.20	\$21.50	6.44%
200mm road base	Y	\$14.40	\$15.20	5.56%
Spalls	Y	\$19.60	\$21.00	7.14%
40mm crushed rock	Y	\$17.90	\$18.90	5.59%
20mm crushed rock	Y	\$17.90	\$18.90	5.59%
Filling	Y	\$12.30	\$13.00	5.69%
20mm scalping's	Y	\$12.80	\$13.50	5.47%
Receipt of clean waste concrete	Y	\$45.00	\$50.00	11.11%

Nanneella Quarry (Price Per Tonne) Fees

40mm class 4 road base	Y	\$20.20	\$21.50	6.44%
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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Nanneella Quarry (Price Per Tonne) Fees [continued]

20mm class 4 road base	Y	\$20.80	\$22.00	5.77%
75mm road base	Y	\$17.90	\$18.80	5.03%
40mm road base	Y	\$19.70	\$21.00	6.60%
20mm road base	Y	\$20.20	\$21.50	6.44%
40mm crushed rock	Y	\$19.10	\$19.10	0.00%
20mm crushed rock	Y	\$13.30	\$13.30	0.00%
Uncrushed	Y	\$13.90	\$14.60	5.04%
20mm scalping's	Y	\$9.00	\$9.00	0.00%
Weighing fee	Y	\$15.70	\$16.50	5.10%
Fill	Y	\$8.80	\$9.10	3.41%

Shire Halls and Community Facilities

Echuca East Community Facility Fees

Functions (with alcohol)	Y	\$275.00	\$290.00	5.45%
Bond (events with alcohol)	N	\$500.00	\$500.00	0.00%
Training, Conferences – for profit organisations inclusive of kitchen – per day	Y	\$350.00	\$369.00	5.43%
Training, Conferences – not for profit groups inclusive of kitchen – per day	Y	\$100.00	\$106.00	6.00%
General Community Activity inclusive of kitchen – per day	Y	\$100.00	\$106.00	6.00%
Casual hire - per day	Y	\$275.00	\$290.00	5.45%
Casual hire - per hour	Y	\$22.50	\$24.00	6.67%
Hire of kitchen per use – additional charge	Y	\$55.00	\$58.00	5.45%
Hall hire insurance (public liability if customer does not have current public liability certificate)	Y	\$50.00	\$30.00	-40.00%

Shire Halls and Community Facilities Fees

Casual hire - per day	Y	\$200.00	\$200.00	0.00%
Casual hall hire - per hour	N	\$440.00	\$17.00	-96.14%
Bond (for bookings without alcohol)	N	\$210.00	\$210.00	0.00%
Bond (for bookings involving alcohol)	N	\$430.00	\$440.00	2.33%
Regular hirers (6 bookings or more per financial year) Must be Not For Profit Community Based group	Y	\$8.00	\$8.50	6.25%
All bookings must be confirmed at the one time				
Hire of kitchen per use – additional charge	Y	\$35.00	\$37.00	5.71%
Hall hire insurance (public liability if customer does not have current public liability certificate)	Y	\$25.00	\$30.00	20.00%

Sporting and Recreation Reserves

Sporting Reserves Fees

Note - Fees for individual clubs who utilise Victoria Park, Kyabram Recreation Reserve and Echuca South Recreation reserve are based Policy 133 Fees & Charges and the service agreements in place. Fees are subject to the usage data provided by users.

Echuca South Netball Complex Fees

Court Hire – per hour – per court	Y	\$26.50	\$28.00	5.66%
Clubroom – hire per hour	Y	\$25.00	\$26.50	6.00%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Echuca South Netball Complex Fees [continued]

Key deposit	N	\$25.00	\$25.00	0.00%
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Echuca South Recreation Reserve Fees

Reserve – hire per day	Y	\$510.00	\$510.00	0.00%
Reserve – hire per hour	Y	\$47.00	\$50.00	6.38%
Clubroom & Kitchen – hire per hour	Y	\$25.00	\$26.50	6.00%
Court Hire – per hour – per court	Y	\$26.50	\$28.00	5.66%
Key deposit	N	\$25.00	\$25.00	0.00%

Kyabram Recreation Reserve Fees

Reserve – hire per day	Y	\$510.00	\$510.00	0.00%
Reserve – hire per hour	Y	\$47.00	\$50.00	6.38%
Per Court – hire per hour	Y	\$26.50	\$28.00	5.66%
Key deposit	N	\$25.00	\$25.00	0.00%
Wilf Cox Pavilion Clubroom & Kitchen Hire per Hour	Y	\$25.00	\$26.50	6.00%

Victoria Park Recreation Reserve Fees

Reserve – hire per day	Y	\$510.00	\$510.00	0.00%
Reserve – hire per hour	Y	\$47.00	\$50.00	6.38%
Court Hire – per hour – per court	Y	\$26.50	\$28.00	5.66%
Key deposit	N	\$25.00	\$25.00	0.00%

Stadiums

Echuca Stadium Fees

Multi Purpose Room per hour	Y	\$21.50	\$23.00	6.98%
Court Hire – per hour – per court	Y	\$30.50	\$32.50	6.56%
Casual Sessions – per session – per person (Stadium Facilitated Activation)	Y	\$5.00	\$5.00	0.00%
Casual Sessions – per family – 2 adults and 2 children – per session (Stadium Facilitated Activation)	Y	\$11.00	\$11.50	4.55%
Exhibitions and Special Events (per day)	Y	\$1,155.00	\$1,155.00	0.00%
Bond	N	\$160.00	\$168.00	5.00%

Kyabram Sports and Entertainment Centre Fees

Multi Purpose Room per hour	Y	\$21.50	\$23.00	6.98%
Court Hire – per hour – per court	Y	\$30.50	\$32.50	6.56%
Casual Sessions – per session (Facility Facilitated Activation)	Y	\$5.00	\$5.00	0.00%
Casual Sessions – per family – 2 adults and 2 children – per session (Stadium Facilitated Activation)	Y	\$11.00	\$11.50	4.55%
Exhibitions and Special Events (per day)	Y	\$715.00	\$715.00	0.00%
Bond	N	\$160.00	\$169.00	5.63%

Tongala Stadium Fees

Court hire per hour	Y	\$30.50	\$32.50	6.56%
Squash court hire per hour	Y	\$15.00	\$16.00	6.67%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Tongala Stadium Fees [continued]

Casual Sessions – per person (Stadium Facilitated Activation)	Y	\$5.00	\$5.00	0.00%
Casual Sessions – per family – 2 adults and 2 children (Stadium Facilitated Activation)	Y	\$11.00	\$11.50	4.55%
Exhibitions and Special Events (per day)	Y	\$357.50	\$357.50	0.00%
Bond	N	\$160.00	\$169.00	5.63%
Key deposit	N	\$25.00	\$25.00	0.00%

Waste Services

Clean Tyres Fees – Disposal

Car	Y	\$8.00	\$8.50	6.25%
Light Truck	Y	\$15.50	\$16.00	3.23%
Truck	Y	\$30.50	\$32.00	4.92%
Super Single	Y	\$69.00	\$73.00	5.80%
Tractor small (up to 1.0 metre diameter)	Y	\$143.00	\$151.00	5.59%
Tractor large (1.0 – 2.0 metres diameter)	Y	\$434.50	\$458.00	5.41%
Motorcycle	Y	\$8.00	\$8.50	6.25%
Earthmover small (up to 1.0 metre diameter)	Y	\$229.50	\$242.00	5.45%
Earthmover medium (up to 1.0 – 1.5 metres diameter)	Y	\$573.50	\$604.00	5.32%
Earthmover large (up to 1.5 – 2 metres diameter)	Y	\$1,146.50	\$1,208.00	5.36%

Contaminated Tyres Fees (Dirt and/or Rock Inside Tyre) disposal

Car	Y	\$18.50	\$19.50	5.41%
Light Truck	Y	\$37.00	\$39.00	5.41%
Truck	Y	\$68.50	\$72.00	5.11%
Super Single	Y	\$147.50	\$156.00	5.76%
Tractor small (up to 1.0 metre diameter)	Y	\$343.50	\$362.00	5.39%
Tractor large (1.0 – 2.0 metres diameter)	Y	\$520.00	\$548.00	5.38%
Motorcycle	Y	\$17.00	\$18.00	5.88%
Earthmover small (up to 1.0 metre diameter)	Y	\$551.00	\$581.00	5.44%
Earthmover medium (up to 1.0 – 1.5 metres diameter)	Y	\$1,376.50	\$1,451.00	5.41%
Earthmover large (up to 1.5 – 2 metres diameter)	Y	\$2,752.00	\$2,900.00	5.38%

Food and Garden Waste Service Fees

Food and Garden Waste Residential – 240 litre	N	\$57.00	\$60.00	5.26%
Food and Garden Waste Commercial – 240 litre	Y	\$62.70	\$66.00	5.26%

Kerbside Waste, Recycling, Food and Garden Services Waste Services Fees

Residential – per year – 80 litre 1 bin – without food and garden bin	N	\$243.00	\$255.00	4.94%
Residential – per year – 80 litre 1 bin – with food and garden bin	N	\$170.00	\$175.00	2.94%
Rural – per year – 80 litre 1 bin – food and garden bin not available	N	\$206.00	\$210.00	1.94%
Residential – per year – 140 litre 1 bin – without food and garden bin	N	\$318.00	\$345.00	8.49%
Residential – per year – 140 litre 1 bin – with food and garden bin	N	\$240.00	\$260.00	8.33%
Rural – per year – 140 litre 1 bin – food and garden bin not available	N	\$269.00	\$285.00	5.95%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Kerbside Waste, Recycling, Food and Garden Services Waste Services Fees [continued]

Residential – per year – 240 litre 1 bin (6 or more in the family) – without food and garden bin	N	\$539.00	\$585.00	8.53%
Residential – per year – 240 litre 1 bin (6 or more in the family) – with food and garden bin	N	\$435.00	\$472.00	8.51%
Rural – per year – 240 litre 1 bin – food and garden bin not available	N	\$454.00	\$500.00	10.13%
Residential – per year – 240 litre 1 bin (medical condition) – without food and garden bin	N	\$318.00	\$345.00	8.49%
Residential – per year – 240 litre 1 bin (medical condition) – with food and garden bin	N	\$240.00	\$260.00	8.33%
Commercial/Industrial – per year – 80 litre	Y	\$267.30	\$281.00	5.13%
Commercial/Industrial – per year – 140 litre	Y	\$349.80	\$380.00	8.63%
Commercial/Industrial – per year – 240 litre	Y	\$592.90	\$644.00	8.62%

Recycling Services Fees

Residential – per year – 140 litre (elderly residents & units/flats)	N	\$64.00	\$67.00	4.69%
Residential – per year – 240 litre	N	\$64.00	\$67.00	4.69%
Residential – per year – 360 litre	N	\$64.00	\$67.00	4.69%
Commercial/Industrial – per year – 240 litre	Y	\$70.40	\$74.00	5.11%
Commercial/Industrial – per year – 360 litre	Y	\$70.40	\$74.00	5.11%

Transfer Station Fees

Transfer station charges – per cubic metre (general waste)	Y	\$45.00	\$50.00	11.11%
Transfer station charges – per cubic metre (garden organic waste)	Y	\$21.00	\$22.00	4.76%
Refrigerators / Air Conditioners – degassing charge	Y	\$15.00	\$17.00	13.33%
Mattresses – single	Y	\$15.00	\$20.00	33.33%
Mattresses – double, queen, king	Y	\$21.00	\$25.00	19.05%
Clean fill soil – per cubic metre (Echuca and Mt Scobie only)	Y	\$22.00	\$23.00	4.55%
Concrete/brick tipping per cubic metre (Echuca and Mt Scobie only)	Y	\$30.00	\$35.00	16.67%
Gas bottles (household up to 9kgs) and fire extinguishers	Y	\$6.00	\$7.00	16.67%

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Statutory

Animal Fines (Government Penalty Unit Gazetted)

Registered animal not wearing council ID marker (0.5 of a penalty unit)	N	\$96.00	\$99.00	3.13%
Unregistered animal wearing council ID marker (2 penalty units)	N	\$385.00	\$395.00	2.60%
Person other than owner removing, altering or defacing ID marker (0.5 of a penalty unit)	N	\$96.00	\$99.00	3.13%
Dog or cat on private property after notice served (0.5 of a penalty unit)	N	\$96.00	\$99.00	3.13%
Dog at large or not securely confined to owners premises during daytime (1.5 of a penalty unit)	N	\$288.00	\$296.00	2.78%
Cat at large or not securely confined to owners premises in restricted municipal district (0.5 of a penalty unit)	N	\$96.00	\$99.00	3.13%
Dog or cat creating nuisance (0.5 of a penalty unit)	N	\$96.00	\$99.00	3.13%
Contravening Council order relating to presence of dogs and cats in public places (1 penalty unit)	N	\$192.00	\$198.00	3.13%
Dog at large or not securely confined to owners premises during night time (2 penalty units)	N	\$385.00	\$395.00	2.60%
Greyhound not adequately muzzled or not controlled by chain, cord or leash (1.5 of a penalty unit)	N	\$288.00	\$296.00	2.78%
Not complying with order to abate nuisance (1.5 of a penalty unit)	N	\$288.00	\$298.00	3.47%
Failure to apply to register a dog or cat (2 penalty units)	N	\$385.00	\$395.00	2.60%

Building Records/Information Services

Land information certificates (1.82 fee units)	N	\$28.90	\$29.70	2.77%
Stormwater legal point of discharge fee (9.77 fee units)	N	\$155.34	\$159.50	2.68%
Application for Pool Registration (2.15 fee units)	N	\$34.19	\$35.10	2.66%
Pool information search (3.19 fee units)	N	\$50.72	\$52.10	2.72%
Lodgement of compliance pool certificate (1.38 fee units)	N	\$21.94	\$22.50	2.55%
Lodgement of non-compliance pool certificate (26 fee units)	N	\$413.40	\$424.60	2.71%

Municipal Fire Prevention

Fire Prevention Infringement Notice (CFA Act Section 41D) (10 penalty units)	N	\$1,923.00	\$1,976.00	2.76%
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Parking

Road Safety (General Regulations) Offences Schedule 3 (4)	N	\$85.00	\$92.00	8.24%
Road Safety (General Regulations) Offences Schedule 3 (6) (1 penalty unit)	N	\$192.00	\$198.00	3.13%

Planning Approvals

Amendments to Planning Scheme Fees

Considering a request to amend a planning scheme (206 fee units)	N	\$3,275.40	\$3,364.00	2.71%
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel – Up to 10 submissions (1,021 fee units)	N	\$16,233.90	\$16,672.90	2.70%
Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel – 11-20 submissions (2,040 fee units)	N	\$32,436.00	\$33,313.20	2.70%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Amendments to Planning Scheme Fees [continued]

Considering submissions which seek a change to an amendment, and where necessary referring the submissions to a panel – More than 20 submissions (2,727 fee units)	N	\$43,359.30	\$44,531.90	2.70%
Adopting an amendment or a part of an amendment in accordance with section 20(4) (270 fee units)	N	\$4,293.00	\$4,409.10	2.70%
Adopting an amendment or a part of an amendment in accordance with section 20A (65 fee units)	N	\$1,034.00	\$1,061.50	2.66%

Caravan Park Fees (3 year registrations, new regulations)

Caravan Park A (17 fee units)	Y	\$270.00	\$278.00	2.96%
Caravan Park B (34 fee units)	Y	\$541.00	\$555.00	2.59%
Caravan Park C (68 fee units)	Y	\$1,081.00	\$1,110.00	2.68%
Caravan Park D (103 fee units)	Y	\$1,638.00	\$1,682.00	2.69%
Caravan Park E (137 fee units)	Y	\$2,178.00	\$2,237.00	2.71%
Caravan Park F (171 fee units)	Y	\$2,719.00	\$2,792.00	2.68%

Freedom of Information (FOI) Fees

Application Fee (2 fee units)	Y	\$32.00	\$32.70	2.19%
Search Time Charge (1.5 fee units) per hour	Y	\$24.50 per hour or part of an hour Min. Fee excl. GST: \$22.27		
		Last year fee \$23.00 per hour or part of an hour		
Inspection Supervision Charge (1.5 fee units) per hour	Y	\$24.50 per hour (to be calculated per quarter hour or part of a quarter hour) Min. Fee excl. GST: \$22.27		
		Last year fee \$23.85 per hour (to be calculated per quarter hour or part of a quarter hour)		
Photocopying (Black and White) per A4 sheet – FOI requests only	Y	\$0.20	\$0.20	0.00%

Onsite Wastewater Permit Fees

Installation, construction or alteration of an onsite wastewater system (48.88 fee units)	Y	\$777.00	\$798.00	2.70%
Minor alteration of an onsite wastewater system (37.25 fee units)	Y	\$592.00	\$608.00	2.70%
Additional time spent over 8.2 hours 6.12 fee units per hour	Y	\$97.00	\$100.00	3.09%
Transfer of an Onsite Wastewater System permit (9.93 fee units)	Y	\$158.00	\$162.00	2.53%
Application to amend an Onsite Wastewater System Permit (10.38 fee units)	Y	\$165.00	\$170.00	3.03%
Application to renew an Onsite Wastewater System Permit (8.31 fee units)	Y	\$132.00	\$136.00	3.03%

Planning Permit Fees – Amendment (classified)

Class 1 – Amendment to change the use of the permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 2 – Amendment to a permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 3 – Amendment to class 2, 3, 4, 5 or 6 permit if < \$10K (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 4 – Amendment to class 2, 3, 4, 5 or 6 permit if > \$10K – < \$100K (42.5 fee units)	N	\$675.75	\$694.00	2.70%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Planning Permit Fees – Amendment (classified) [continued]

Class 5 – Amendment to class 2, 3, 4, 5 or 6 permit if > \$100K – < \$500K (87 fee units)	N	\$1,383.30	\$1,420.70	2.70%
Class 6 – Amendment to class 2, 3, 4, 5 or 6 permit if > \$500K (94 fee units)	N	\$1,494.60	\$1,535.00	2.70%
Class 7 – Amendment to VicSmart permit if < \$10K (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 8 – Amendment to VicSmart permit if > \$10K (29 fee units)	N	\$461.10	\$473.60	2.71%
Class 9 – Amendment to class 9 permit (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 10 – Amendment to class 10 permit (13.5 fee units)	N	\$215.00	\$220.50	2.56%
Class 11 – Amendment to class 11 if < \$100K (77.5 fee units)	N	\$1,232.00	\$1,265.50	2.72%
Class 12 – Amendment to class 12, 13, 14, 15 & 16 permit if > \$100K – < \$1M (104.5 fee units)	N	\$1,662.00	\$1,706.50	2.68%
Class 13 – Amendment to class 11, 12, 13, 14, 15 & 16 permit if > \$1M (230.5 fee units)	N	\$3,664.95	\$3,764.10	2.71%
Class 14 – Amendment to class 17 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 15 – Amendment to class 18 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 16 – Amendment to class 19 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 17 – Amendment to class 20 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 18 – Amendment to class 21 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 19 – Amendment to class 22 permit (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%

Planning Permit/Planning Permit Amendment Fees

Combined permit applications	N	Calculation required
The fee for an application for any combination of the classes of application outlined below 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	N	Calculation required

Planning Permit Fees – Development

Class 1 – Use (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 2 – Single < \$10K (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 3 – Single > \$10K < \$100K (42.5 fee units)	N	\$675.75	\$694.00	2.70%
Class 4 – Single > \$100K < \$500K (87 fee units)	N	\$1,383.30	\$1,420.70	2.70%
Class 5 – Single > \$500K < \$1M (94 fee units)	N	\$1,494.60	\$1,535.00	2.70%
Class 6 – Single > \$1M < \$2M (101 fee units)	N	\$1,605.90	\$1,649.30	2.70%
Class 7 – VicSmart < \$10K (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 8 – VicSmart > \$10K (29 fee units)	N	\$461.10	\$473.60	2.71%
Class 9 – VicSmart Sub (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 10 – VicSmart App'n (other than class 7, 8 or 9) (13.5 fee units)	N	\$214.65	\$220.50	2.73%
Class 11 – Dev < \$100K (77.5 fee units)	N	\$1,232.25	\$1,265.60	2.71%
Class 12 – Dev > \$100K < \$1M (104.5 fee units)	N	\$1,661.55	\$1,706.50	2.71%
Class 13 – Dev > \$1M < \$5M (230.5 fee units)	N	\$3,665.00	\$3,764.10	2.70%
Class 14 – Dev > \$5M < \$15M (587.5 fee units)	N	\$9,341.25	\$9,593.90	2.70%
Class 15 – Dev > \$15M < \$50M (1732.5 fee units)	N	\$27,546.75	\$28,291.70	2.70%
Class 16 – Dev > \$50M (3,894 fee units)	N	\$61,914.60	\$63,589.00	2.70%
Class 17 – Sub Existing (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 18 – Sub 2 lots (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 19 – Realign (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%

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Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Planning Permit Fees – Development [continued]

Class 20 – Sub (other than class 17, 18 or 19) (89 fee units)	N	\$1,453.00 per every additional 100 lots created		
		Last year fee \$1,453.00 per 100 lots created		
Class 21 – Vary Restriction (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
Class 22 – Non defined (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%

Type of Planning Application Fees

To Subdivide an existing building (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
To Subdivide land into two lots (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
To effect a realignment of a common boundary between lots or to consolidate two or more lots (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
To subdivide land other than above types of subdivision (89 fee units)	N	\$1,453.00 per 100 lots created		
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 (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
To create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or to create or remove a right of way (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
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 (89 fee units)	N	\$1,415.10	\$1,453.40	2.71%
To amend an application for a permit after notice has been given	N	40% of fee		

Whole Farm Plans Fees

Application for certification of whole farm plans (22 fee units)	N	\$349.80	\$359.30	2.72%
To amend to end an agreement under section 173 of the Act (44.5 fee units)	N	\$707.55	\$726.70	2.71%

Works within a Road Reserve Permit

Municipal Road with Speed Limit Less Than 50kmh Fees

Works conducted on any part of the roadway, shoulder or pathway (23.5 fee units)	N	\$374.00	\$383.80	2.62%
Works not conducted on any part of the roadway, shoulder or pathway (6 fee units)	N	\$95.00	\$98.00	3.16%

Municipal Road with Speed Limit Greater Than 50kmh Fees

Works conducted on any part of the roadway, shoulder or pathway (43.1fee units)	N	\$685.00	\$703.80	2.74%
Works not conducted on any part of the roadway, shoulder or pathway (23.5 fee units)	N	\$374.00	\$383.80	2.62%

Planning Infringements

Planning Infringement Notice (Private 5 penalty units) per offence under the Planning and Environment Act	N	\$961.55	\$988.00	2.75%
Planning Infringement Notice (Company 10 penalty units) per offence under Planning and Environment Act	N	\$1,923.10	\$1,976.00	2.75%

Name	GST	Year 23/24 Fee (incl. GST)	Year 24/25 Fee (incl. GST)	Increase %
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Planning Subdivisions

Processing an application to certify a plan of subdivision under the Subdivision Act 1988 (11.8 fee units)	N	\$187.62	\$192.70	2.71%
Processing any other application for certification under the Subdivision Act 1988 (11.8 fee units)	N	\$187.62	\$192.70	2.71%
Check Engineering plans	N	0.75% x cost of engineering work		
Engineering Plan prepared by Council	N	3.50% x cost of engineering work		
Supervision of Works	N	2.50% x cost of engineering work		
Certificates of Compliance under section 97N (22 fee units)	N	\$349.80	\$359.30	2.72%
The fee for determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority (22 fee units)	N	\$349.80	\$359.30	2.72%