

Annual Budget 2024-25



Image Open Space works, Malmsbury



**Macedon
Ranges**
Shire Council

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Acknowledgement of Country

Macedon Ranges Shire Council acknowledges the Dja Dja Wurrung, Taungurung and Wurundjeri Woi Wurrung Peoples as the Traditional Owners and Custodians of this land and waterways. Council recognises their living cultures and ongoing connection to Country, and pays respect to their Elders past, and present.

Council also acknowledges local Aboriginal and Torres Strait Islander residents of Macedon Ranges for their ongoing contribution to the diverse culture of our community.



Artwork by Taungurung artist Maddie Moser. Artwork used with permission.

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1. CEO's introduction

Following another comprehensive process of review, preparation and consultation with our staff, Councillors and community members, I am very pleased to introduce the Budget 2024-25.

This budget, like others before it, is primarily shaped by realising the objectives outlined in our Council Plan 2021-2031, which was shaped by the Community Vision and crafted by our Community Assembly. The upcoming year marks the culmination of our current Community Vision and the conclusion of the current term for Councillors.

However, the approach we took to finalise the budget was slightly different, in support of greater transparency and efficiency – an earlier, single period of community consultation late in 2023, meaning we were able to encourage and consider public submissions with more time and thoroughness.

We appreciate the financial strain that continues to burden many members of our community in recent years, acknowledging the rise in the cost of living, particularly in tandem with the escalation of the Consumer Price Index (CPI). We endeavour to balance this against what Council continues to confront in heightened operational expenses, directly affecting our ability to provide essential services and execute projects. However, amidst these challenges, and notwithstanding the added complexities arising from extreme weather events and a growing population, we have observed a levelling off of the escalated costs incurred during the COVID-19 period.

This budget aligns with the state-wide rate cap of 2.75 per cent. This has decreased from 3.5 per cent set in 2023-24. The document clearly outlines Council's finances and how we propose to manage them effectively in 2024-25, while striving to meet the needs of our community through ongoing essential services and key projects. For 2024-25, some of the key initiatives funded include completion of the Macedon Ranges Shared Trails (Woodend to Riddells Creek) project, completion of the Kyneton Showgrounds Netball Court and change rooms project and the renewal works proposed for the Gisborne Mechanics Community Centre.

Additionally, we have carried forward a number of projects from the 2023-24 financial year to ensure they are either finalised promptly, or continue to be progressed as multi-year projects, noting that our number of carry-forwards pleasingly continues to decline year on year.

In recent years, we have clearly demonstrated our ability to prepare effective business cases and proposals for external funding opportunities wherever practical, and then follow that planning work through with a collaborative and thorough approach to deliver valuable community projects. Our Priority Projects Prospectus, which we continue to regularly review and update, remains our guiding document for external funding advocacy relating to major projects identified across the shire.

I'm proud to continue leading this organisation as Chief Executive Officer and the achievements we've made to date, but I look forward to what is to come through this budget and working together with our community to deliver positive outcomes for our region.

CEO Bernie O'Sullivan

May 2024



2. Our Council



Image Entry to Gisborne Administration Centre

Council Offices

Gisborne Administration Centre

40 Robertson Street, Gisborne

Romsey Service Centre

96-100 Main Street, Romsey

Woodend Service Centre

Corner Forest Street and High Street, Woodend

Kyneton Administration Centre

129 Mollison Street, Kyneton

Contact

Phone: (03) 5422 0333

Email: mrsc@mrsc.vic.gov.au

Website: mrsc.vic.gov.au

Mail: PO Box 151, Kyneton VIC 3444

3. Council Profile

Macedon Ranges Shire Council is in central Victoria located within an hour's drive of Melbourne's central business district to the south and Bendigo to the north, the Shire covers an area of 1,750 square kilometres.

The shire is a semi-rural municipality known for its beautiful natural landscapes which is recognised by Victorian Government legislation as a distinctive area and landscape. The shire rests across the lands of three Traditional Owner groups: the Dja Dja Wurrung, Taungurung and Wurundjeri Woi Wurrung peoples.

Our region is popular with both domestic and international visitors, due to our natural attractions, wineries, and proximity and accessibility to the Melbourne metropolitan area. Our larger townships include Kyneton, Woodend, Gisborne, Riddells Creek, Romsey and Lancefield.

Part of our natural attractions is Hanging Rock, which boasts an abundance of native flora and fauna, including a large population of wild kangaroos, the reserve offers beautiful nature walks, a Discovery Centre, picnic areas and free barbecue facilities.

The latest population for the Macedon Ranges Shire is estimated to be 52,290 as at 2023¹. Population growth has been steady at approximately 1.38% per annum. By 2036, the shire's population is projected to reach 65,771 residents², with the largest population growth occurring in the south of the shire in and around the townships of Gisborne and Riddells Creek. Population growth is projected in all age groups; however, it is expected to be particularly strong in the older age groups.

Latest ABS data (June 2022) showed there were just over 5,300 registered businesses in the shire³. Industries providing local employment include health care and social assistance, education and training, retail trade, agriculture, forestry, and fishing. Tourism is also an important and growing industry for the shire.

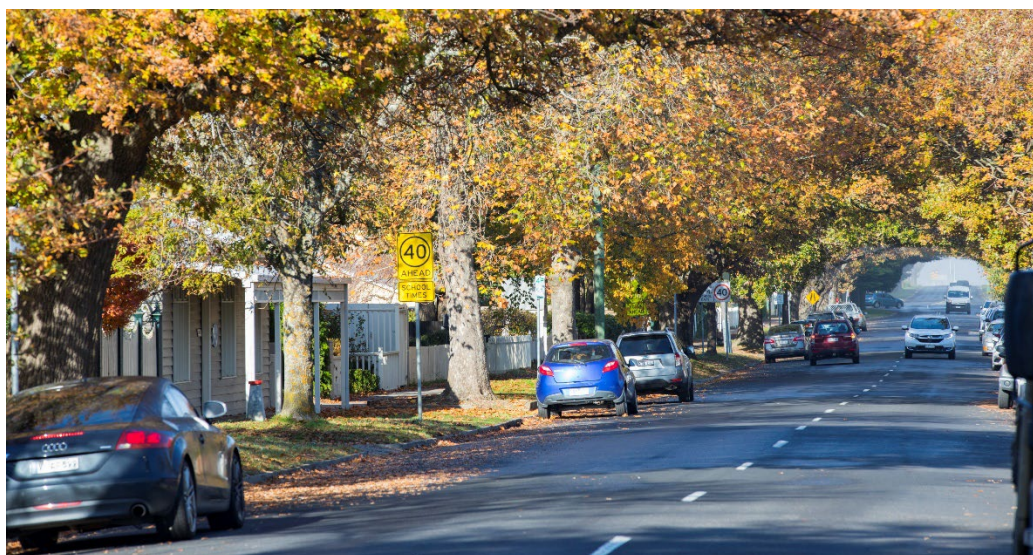


Image Station Road, New Gisborne

¹ Source: .idcommunity demographic resources, <https://profile.id.com.au/macedon-ranges/population-estimate>

² Source: .idcommunity demographic resources, <https://forecast.id.com.au/macedon-ranges>

³ Source: ABS 2022 LGA data

4. Our Councillors

Councillors were elected to provide leadership for the good governance of the municipal district and the local community. In October 2020, the current Councillors were elected for a four-year term.

Macedon Ranges Shire Council is divided into three wards, represented by three Councillors in each ward. The nine Councillors are the elected representatives of all residents and ratepayers across the shire.

The role of Councillors includes:

- acting as a representative government by considering the diverse needs of the local community in decision-making.
- providing leadership by establishing strategic objectives and monitoring their achievement.
- maintaining the viability of Council by ensuring that resources are managed in a responsible, sustainable and accountable manner.
- advocating the interests of the local community to other communities and governments.
- acting as a responsible partner in government by considering the needs of other communities.
- fostering community cohesion and encouraging active participation in civic life.

Macedon Ranges



East Ward



Cr Annette Death, Mayor

Elected: October 2020

adeath@mrsc.vic.gov.au
0427 956 117



Cr Geoff Neil

Elected: October 2020

gneil@mrsc.vic.gov.au
0419 244 776



Cr Bill West

Elected: October 2020

bwest@mrsc.vic.gov.au
0400 025 455

South Ward



Cr Dominic Bonanno

Elected: October 2020

dbonanno@mrsc.vic.gov.au
0419 829 867



Cr Rob Guthrie

Elected: October 2020

rguthrie@mrsc.vic.gov.au
0419 309 953



Cr Christine Walker

Elected: November 2023

cwalker@mrsc.vic.gov.au
0438 589 251

West Ward



Cr Jennifer Anderson

Elected: October 2020

janderson@mrsc.vic.gov.au
0408 273 670



Cr Janet Pearce, Deputy Mayor

Elected: October 2020

jpearce@mrsc.vic.gov.au
0437 282 096



Cr Mark Ridgeway

Elected: October 2020

mridgeway@mrsc.vic.gov.au
0437 938 766

**** Councillor Christine Walker was sworn in as a Councillor on 15 November 2023 following a countback after the resignation of Cr Anne Moore on 4 October 2023.**

5. Executive summary

Macedon Ranges Shire Council's 2024-25 Budget is \$119,671,000. This budget aims to provide a high level of works and services to our community, while keeping rates as low as possible and within the rate cap.

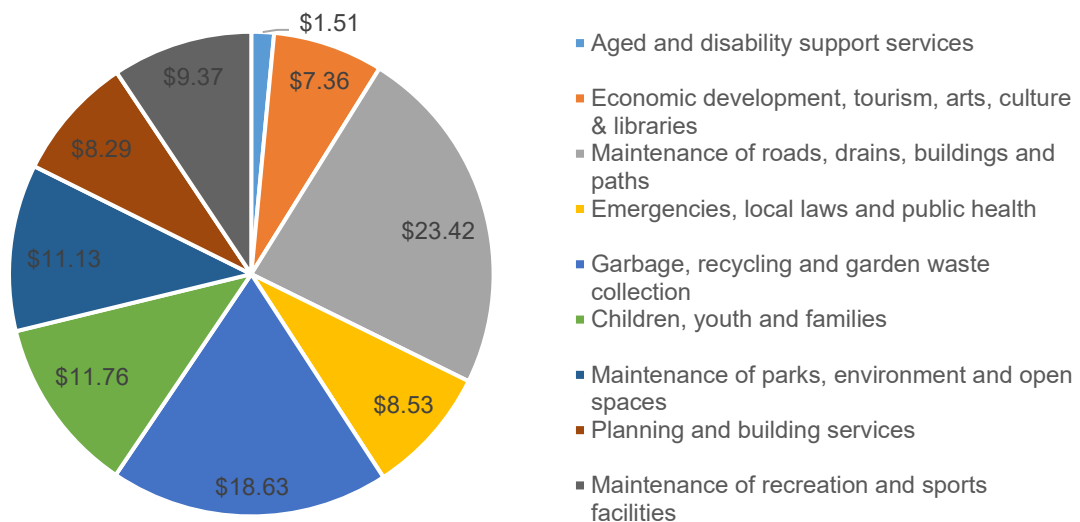
We are focused on improving our overall customer experience and quality of service delivery. We work closely with the community to deliver best-value services with our limited resources.

Council remains in a strong financial position. Although rate revenue has increased as a result of our increased population, income from grants for capital and operating programs from state and federal government have decreased.

The budget includes a new loan, resulting in an increase in our overall level of debt. A new loan is proposed for the Macedon Ranges Regional Sports Precinct project (Stage 2), Woodend to Riddells Creek Shared Trail and Kyneton Showground Netball Court and Changeroom projects, these projects will provide long-term community benefits to the shire.

The chart below shows how much is allocated to each broad service area for every \$100 dollars that Council spends:

Figure 1. Expenditure per \$100 by service area



*This charge includes Victorian Government landfill levy

Operating income

Operating income that will be generated from rates, municipal charges and kerbside collection charges in the 2024-25 Budget is \$64,417,000, which is approximately 3.4% (\$2,131,000) more than the 2023/24 Forecast.

Rates and charges are significant sources (53.83%) of total revenue for Council. Our Revenue and Rating Plan provides information on our Rating Strategy.

We forecast our statutory fees and fines, user fees and other income to increase approximately by 2% each year from 2025/26. The increase in these fees is in line with the increasing costs to deliver services to the community. An increasing population also contributes to the increase in revenue, as demand for our services increases. Population growth has been steady at approximately 1.38% per annum.

Our objective is to fund ongoing service delivery to the appropriate standard when using operating income. This means:

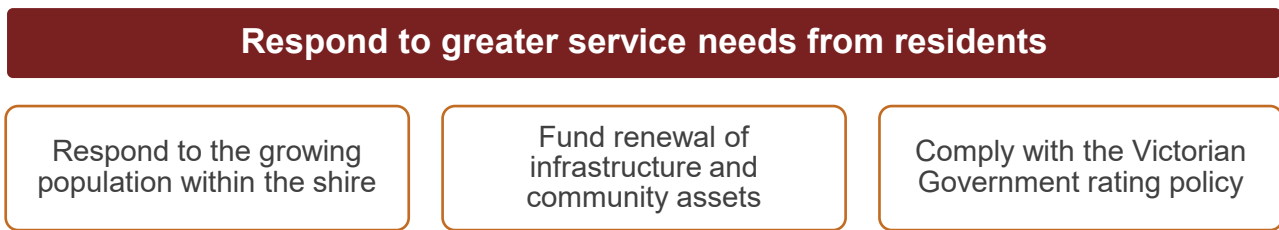
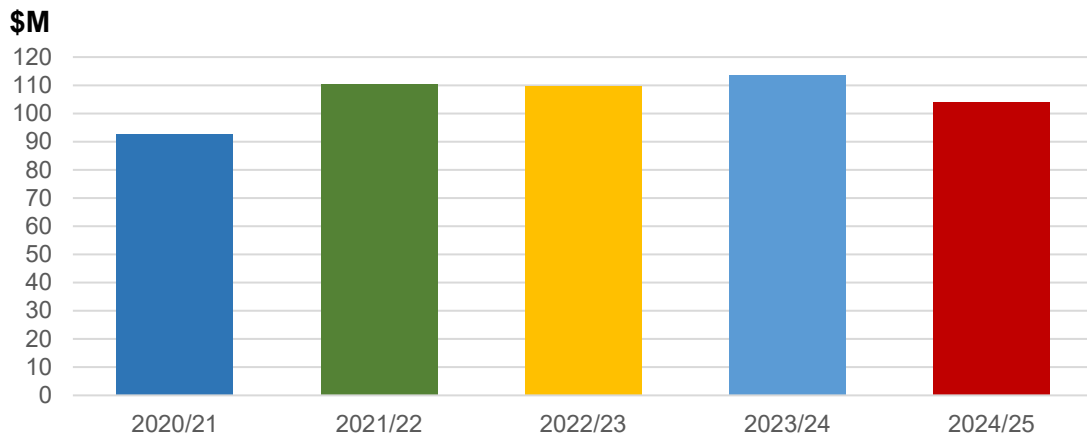


Figure 2. Operating income between 2020-21 and 2024-25 (\$million)



Waste and kerbside collection

This service is to deliver high quality kerbside waste and recycling collection services, and general waste management which includes resource recovery centres, transporting materials, public place bins, disposing of waste, street cleaning, rehabilitating closed landfills and other waste management services.

As a result of the recent Good Practice Guide on Service Rates and Charges for Kerbside Collection from the Victorian Government. Council has implemented a plan to comply with the Good Practice Guide. Over time this should see the kerbside collection charges decrease as the costs of aspects of waste management are no longer recoverable under this charge. In the 2024-25 financial year, the fees collected at Council's Resource Recovery Centres adhere to a full cost recovery model, ensuring that all incurred costs are offset by an equivalent amount of revenue.

The waste management sector faces challenges from rising costs, global recycling issues, and increasing Victorian Government landfill levies, which have doubled over the past three years. Despite these challenges, Council remains committed to funding projects aimed at innovatively processing kerbside collected material to enhance recycling efforts and reduce landfill waste. This aligns with one of our key council plan priorities. The budget accommodates higher collection and transport expenses, reflecting contractors passing on consumer price index increases to contracts. To offset these increases, costs have been removed from Council's Resource Recovery Centres in the kerbside collection charge, resulting in a 1.1% decrease in the charge.

Operating expenditure

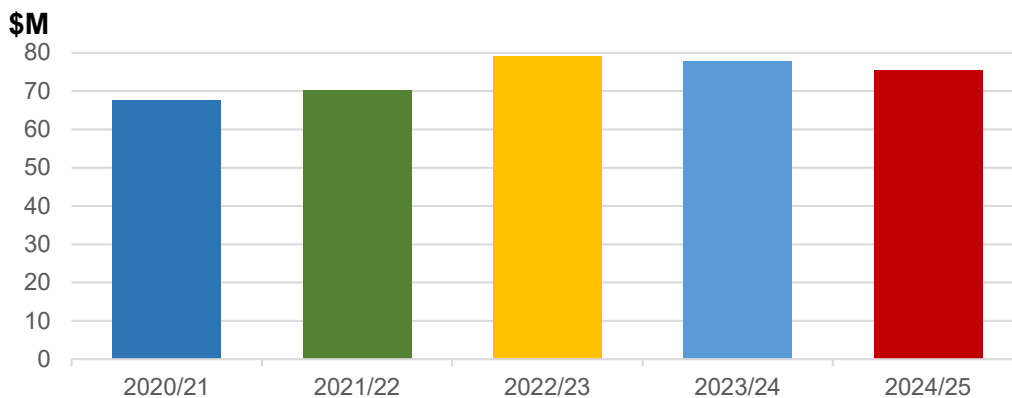
In the 2024-25 Budget, operating expenditure amounts to \$101,397,000, with a significant portion allocated to employee costs (44.43%) and materials/services (34.67%). Employee expenses are rising by \$1,098,000 due to increased Workcover premiums and the Federal Government's 0.50% superannuation guarantee increase. The budget also provides for banding increases, new starters, and annual increases relating to the Enterprise g Agreement.

Our materials and service costs remain consistent with the 2023-24 forecast. While these costs would be expected to decrease as a result of storm debris processing at the Kettlewell's ceasing during 2023-24, the reduction in these costs have been offset by rising costs of doing business, the relevant departments have needed to provide for increasing costs of materials and services.

As our shire continues to grow, Council receives annually large amounts of non-monetary developer contributions (footpaths, drains, roads etc.) We need to provide each year maintenance budget for our current and growing asset portfolio. Council has again assigned funds to maintain open spaces and infrastructure (such as facilities and footpaths) as we continue to deliver our services to the community.

Total annual expenditure is budgeted to decrease after two years of Storm recovery costs that inflated annual expenditure.

Figure 3. Operating expenditure between 2020-21 and 2024-25 (excluding depreciation) (\$million)



Our objective to deliver quality services and find operational efficiencies that assists us to continue to deliver value for money to our residents and ratepayers. Part 2 of the 2024-25 Budget provides a description of our services to the community.

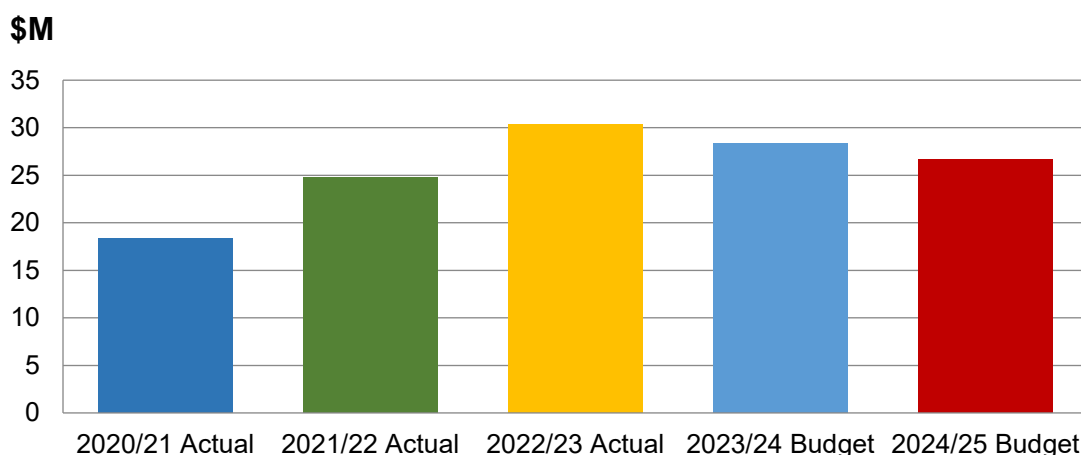
Capital expenditure

Capital expenditure is an investment in assets, such as land, buildings, infrastructure, and major plant and equipment. Currently, our long-term Capital Works Plan guides planning and decision-making into capital investment. Council's Asset Plan guides planning and decision making for our capital investment moving forward.

Capital investment is primarily on the construction of buildings, roads, drains, footpaths and bridges. It also includes the purchase of major plant and equipment, vehicles, information technology (IT) systems and playgrounds.

Our capital expenditure changes from year to year, mainly due to varying availability of government grants. The total planned capital expenditure during 2024-25 is \$26,669,000, a decrease of \$1,631,000 on the 2023-24 forecast which includes carried forward project expenditure from 2023-24 and several one-off large projects that would not form part of the annual capital works program.

Figure 4. Annual Capital expenditure between 2020-21 and 2024-25²



Funding sources for capital expenditure

Analysis of capital works is in section 4.5. It shows capital expenditure of \$26,669,000 in 2024/25, which will be funded as follows.

Grants

We will apply for (or have been allocated) government grants of \$10,329,000.

New loans

The budget includes new loans totalling \$2,500,000. The loans will be attributable to Woodend to Riddells Creek Shared Trail, Kyneton Showgrounds netball courts and changerooms project, and the Macedon Ranges Regional Sports Precinct Stage 2.

Contributions

Contributions from various sources are outlined in the 2024-25 Budget, including \$65,000 for capital works projects.

Rates and charges

We will allocate \$11,966,000 of 2024-25 rates revenue to capital expenditure. This is a decrease of \$2,460,000 from the 2023-24 Budget.

Other funding

The remainder of funding for our capital program will come from our financial reserves \$1,949,000. Refer section 4.3.

Rate capping

The rate cap set for 2024-25 is 2.75%. This limits the total amount a council can increase its rates each year, based on the amount it levied in the previous year.

The cap on rate increases provides a clear framework to guide budget planning and decision making. The framework ensures essential services continue to be delivered and that councils invest in necessary local infrastructure to meet community needs.

² 2023-24 and 2024-25 totals are annual budgeted works excluding carry forward works.

Only the general rate and municipal charges part of a rates bill are subject to the rate cap. All other charges, such as waste charges and other user fees and levies, remain uncapped.

The rate cap applies to the council's total rate revenue and not individual properties. In many cases, individual rates bills may increase or decrease by more (or less) than the capped rise amount.

This may happen because:

- the value of the property has increased or decreased in relation to the value of other properties in the council
- other charges and levies that are not subject to the cap, such as the waste charge, have risen. The capped increases apply only to the general rates and municipal charges
- the amount of rates levied from properties of that type (residential, commercial or rural) has changed through the council's application of differential rates.

During 2024-25, Council will not seek a variation of this rate.

6. 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, several external influences have been taken into consideration. These are outlined below.

- **Superannuation** – the superannuation guarantee will increase by a further 0.5% at 1 July 2024, taking the superannuation guarantee amount to 11%. It is the Federal Government's plan to have the superannuation guarantee rate to be 12% from 1 July 2025.
- **Defined Benefits Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on local government was in the 2012-2013 financial year, where Council was required to pay \$3,820,000 to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present, the actuarial ratios are at a level that additional calls from local government are not expected in the next 12 months. Should a call be made Council would need to fund its contribution by finding savings in the current year's budget or consider borrowings to fund the call.
- **Financial Assistance Grants** – the largest source of government funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.
- **Capital Grant Funding** – capital grant opportunities arise continually; the sector is finding a tightening of grants on offer from both the Victorian and Federal Governments. This is a way of the Government managing their annual budgets also.
- **Cost shifting** – this occurs where local government provides a service to the community on behalf of the Victorian and/or Federal Governments. Over time, the funds received by local governments do not increase in line with real-cost increases, such as school crossings and library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- **Enterprise Agreement (EA)** – the current Enterprise Agreement (EA) covering the periods of 2022-23 to 2024-25 was negotiated and agreed upon between Council representatives and the unions during the 2022-23 financial year. This agreement has been signed off by Fair Work Australia. It is noteworthy that the 2024-25 financial year will mark the final year of the current EA agreement. Negotiations for a future EA agreement will commence during 2024-25.
- **Rate capping** – the Victorian Government continues with a cap on rate increases. The cap for 2024-25 has been set at 2.75%.
- **Supplementary rates** – these are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (for example, due to improvements made or a change in land class), or new residents become assessable. Importantly, supplementary rates recognise that new residents require services on the day they move into the shire, and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- **Waste disposal costs** – the Victorian Government Landfill Levy regulation has a sustained impact on Council, regarding compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes, such as increasing landfill levies and negotiation of contracts (for example, waste, recycling, FOGO and glass kerbside collection). Current collection contracts are also impacting Councils operations as many of these contracts are linked to annual Consumer Price Index (CPI) increase.
- **Service Rates and Charges** - the recent Victorian Government announcement of the "Good Practice Guide" on Service Rates and Charges for Kerbside Collection emphasises the need for charges to accurately reflect the direct costs of providing the service to residents.

Historically, councils have incorporated various waste-related costs into these charges. While the directive includes a 12-month extension for implementation, our council has already taken steps to separate non-kerbside collection costs from the charges borne by ratepayers.

- **Materials and Labour** – despite the surge in costs following the COVID-19 pandemic, the past year has seen a stabilisation in expenses, albeit remaining higher than pre-COVID-19 levels. While material and contractor costs have been greatly affected by the pandemic, leading to disruptions in the supply chain, factory closures, and shipping delays, there has been a gradual reduction in the constant increases witnessed earlier. However, the ongoing inflationary pressure continues to pose challenges, prompting contractors to adjust their prices to account for heightened material, transportation, and labour expenses. These elevated costs have notably influenced our operations, resulting in project delays and budgetary constraints.
- **Weather** – In recent years, our Council has grappled with the aftermath of severe weather events, ranging from devastating floods to destructive storms that have ravaged sections of our natural reserves. Recognising the imperative of preparedness and response, our Council has taken a proactive stance by incorporating annual allocations dedicated to mitigating and managing the fallout of these events.

Internal influences

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

- **New initiatives** – in establishing the 2024-25 Budget Councillors have considered many new operating initiatives, new capital works projects and new starter positions. Initiatives have been submitted by officers, community proposals were considered, and initiatives also identified by Councillors. Initiatives were reviewed to ensure they are the highest priority initiatives for to be included in the 2024-25 Budget.

With limited resources not all new initiatives are able to be funded. The budget contains initiatives that are considered a priority in achieving the priorities of the Council Plan 2021-2031, annual actions for 2024-25.

Initiatives that were not included in the 2024-25 Budget will be reviewed at the mid-year budget review (31 December 2024) subject to available funds, these initiatives may be included in the 2024-25 Budget at this point.

- **Service Review** – reviews will commence during 2024-25. As our community evolves and the demands on our services shift, it becomes increasingly imperative for our Council to regularly conduct service reviews. These reviews allow us to comprehensively evaluate the efficiency, effectiveness, and relevance of our existing service offerings. By undertaking thorough assessments, we can identify areas where improvements are needed, streamline processes, and reallocate resources to better meet the evolving needs of our residents. Moreover, service reviews provide an opportunity to ensure that our limited resources are allocated strategically and aligned with our community's priorities. Through proactive and periodic evaluations of our services, we can enhance service delivery, optimise resource utilisation, and ultimately, foster greater satisfaction and engagement among our community members.
- **Cash** – it is important that Council maintains adequate cash balances to pay its bills when they fall due. Council must also ensure adequate levels of cash are available to match Reserve and Trust account balances. While Council balances over the term of this budget are decreasing, they do remain adequate.

Balance at	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Projection 2025/26 \$'000	Projection 2026/27 \$'000	Projection 2027/28 \$'000
30 June	\$25,736	\$25,141	\$19,520	\$20,058	\$18,060

- **Working capital (current assets/current liabilities)** – ensures Council maintains sufficient working capital to meet our debt obligations as they fall due.

Ratios of greater than 100% indicate that Council is able to meet our debt obligations as they fall due.

Ratio at	Forecast 2023/24	Budget 2024/25	Projection 2025/26	Projection 2026/27	Projection 2027/28
30 June	122.9%	120.2%	112.3%	110.4%	104.2%

- **Renewal gap ratio (asset renewal and upgrade expenses/depreciation)** – Council allocates adequate funds towards renewal capital, to replace assets and infrastructure as they reach the end of their service life. Our target is to allocate 1:1.

Ratio at	Forecast 2023/24	Budget 2024/25	Projection 2025/26	Projection 2026/27	Projection 2027/28
30 June	1.12:1	1.12:1	1.27:1	1.28:1	1.26:1

7. Link to the Integrated Strategic Planning and Reporting Framework

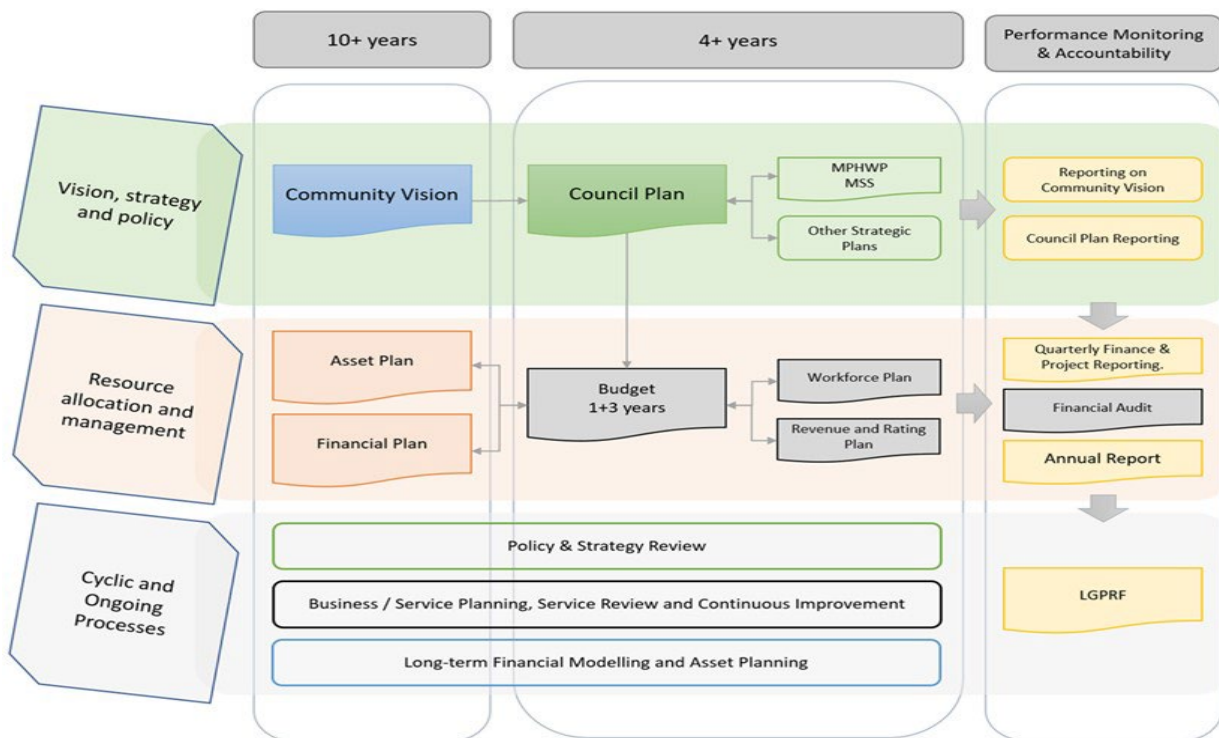
This section describes how the budget fits into our Integrated Planning and Reporting Framework, which applies to local government in Victoria. This framework guides Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan), and short term (Annual Budget 2024-25), and then reporting on our performance against these documents (Annual Report).

7.1 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 shows the Integrated Planning and Reporting Framework that applies to local government in Victoria. At each stage of this 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.

Figure 1. Integrated Planning and Reporting Framework



The timing of each component of the Integrated Planning and Reporting Framework is critical to the successful achievement of the planned outcomes.

For the purposes of the development of the 2024-25 Budget, Council is using the 2021–2031 Council Plan (Year Four – 2024-25).

7.2. Our purpose

Our vision

The community's vision for Macedon Ranges Shire Council was developed by the Community Vision Assembly. It forms part of Council's strategic planning framework that guides future planning across the shire, considering both short-term and long-term priorities that shape the Council Plan, as well as the Annual Budget and the 10-year Financial Plan.

'With our unique regional identity, Macedon Ranges Shire embodies a caring, resilient approach to community through our robust local economy, protection of the natural environment and a collaborative commitment to inclusivity for all.'

The Community Vision Assembly developed three community vision themes, which we have used to shape our Council Plan, along with delivering strong and reliable government.



The 2024-25 Budget has been developed in line with the Community Vision and Council Plan. It will deliver Council priorities and enable annual actions of the Council Plan 2021–2031 (Year Four 2024/25) to be delivered.

Our values

We are committed to the core values of:

- respect
- honesty
- accountability
- working together
- innovation

7.3. Strategic objectives

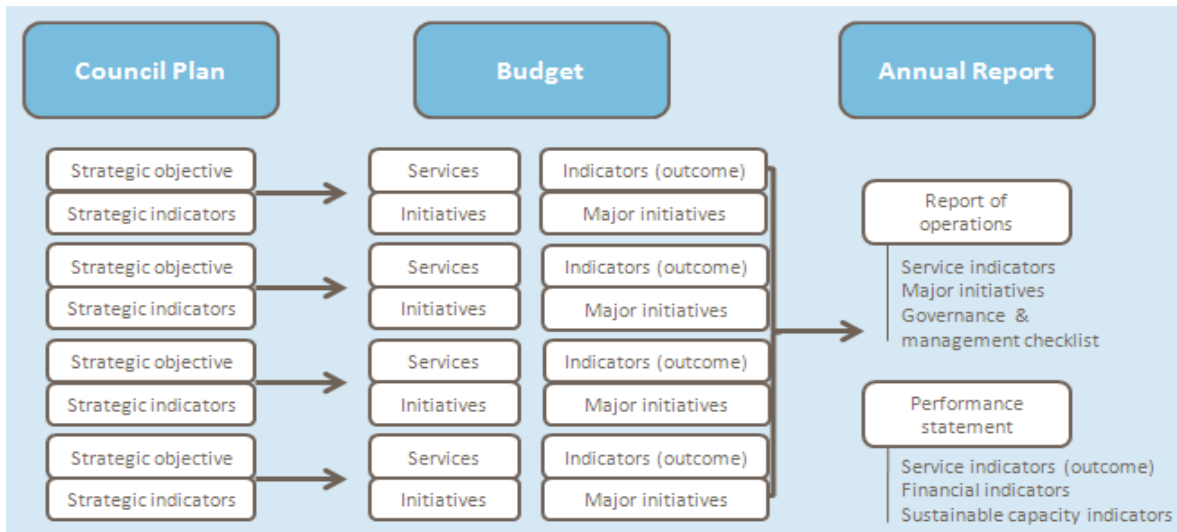
Strategic objectives	Description
1. Connecting communities	<p>We will maintain our built environment – including roads, paths, buildings, open space and other assets – in a fiscally, environmentally and socially sustainable way. This includes effective land-use planning, which has a direct impact on the liveability of our shire.</p> <p>We will provide support for volunteers, community groups and organisations, in recognition of their work in contributing to social connections.</p>
2. Healthy environment, healthy people	<p>We will contribute to positive health and wellbeing in our community by proactively supporting mental health, the prevention of violence against women, healthy lifestyles for all ages and abilities, social connection and inclusion, community safety, and arts and culture.</p> <p>We will protect our natural environment through proactive environmental planning, advocacy and policy to address climate change, support biodiversity and enhance water catchment quality. The Macedon Ranges Shire declared a Climate Emergency in 2021.</p> <p>We will take action to reduce waste, in order to protect public health and the environment.</p>
3. Business and tourism	<p>We will foster economic vitality in a way that promotes positive individual and community health outcomes, including business diversity, housing, transport, information and communication technology, and employment options. Investment attracted to the shire will be consistent with the Community Vision.</p>
4. Deliver strong and reliable government	<p>We will demonstrate the qualities of good governance, including a clear vision and culture, transparency, respect, consistency, accountability and responsiveness.</p>

8. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the 2024-25 Budget, and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance indicators for key areas of Council's operations.

Council is required by legislation to identify major 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 accountability requirements in the Council Plan, the Annual Budget and the Annual Report is shown below.

Figure 2. Relationship between accountability requirements



Source: Department of Jobs, Precincts and Regions

8.1. Strategic objective 1. Connecting communities

We will maintain our built environment – including roads, paths, buildings, open space and other assets – in a fiscally, environmentally and socially sustainable way. This includes effective land-use planning, which has a direct impact on the liveability of our shire.

We will provide support for volunteers, community groups and organisations, in recognition of their work in contributing to social connections.

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Director Assets and Operations	Provide guidance to the business across the built environment and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	401	435	447
		<i>Surplus / (deficit)</i>	(401)	(435)	(447)
Engineering, Roads and Asset Maintenance	Investigate the best possible solution for our roads, storm-water drainage, footpaths, bridges and street lighting, and prepare designs that provide value for money, while conforming to the latest standards and industry best practice and ensure a focus on environmentally responsible procurement in our tendering process.	<i>Inc</i>	839	1,041	900
		<i>Exp</i>	6,307	7,296	7,456
		<i>Surplus / (deficit)</i>	(5,468)	(6,255)	(6,556)
Facilities and Operations	Inspect, maintain and repair over 570 buildings and structures. During normal operations, we facilitate approximately 350,000 individual visits per annum through delivery of a range of programs and services that include 62 scheduled group fitness classes per week, 658 weekly learn-to-swim classes catering to over 2,800 children, support and provide a venue for 40+ associations and user groups and welcome over 11,000 visitors to the outdoor pools over the summer season.	<i>Inc</i>	4,252	4,840	5,266
		<i>Exp</i>	7,884	7,545	7,925
		<i>Surplus / (deficit)</i>	(3,592)	(2,705)	(2,659)
Statutory Planning	Provide statutory planning information, advice and assessment. We process approximately 900 planning applications per annum, as well as responding to requests for information and advice from the community, businesses and developers. We also maintain and manage relationships with over 25 statutory and advisory agencies that are directly involved in the planning permit application process. We are also responsible for planning compliance with the Macedon Ranges Planning Scheme, through investigation of alleged contraventions, auditing of permit conditions, education and awareness.	<i>Inc</i>	3,968	3,211	3,196
		<i>Exp</i>	1,448	1,090	1,018
		<i>Surplus / (deficit)</i>	2,520	2,121	2,178

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Open Space	Provision of management and maintenance services for Council's Open Space network, which includes sportsgrounds and recreation reserves, parks and gardens, play spaces, botanic gardens and street and park trees. These assets provide social and environmental values for our community.	<i>Inc</i>	157	23	23
		<i>Exp</i>	5,346	5,974	5,863
		<i>Surplus / (deficit)</i>	(5,189)	(5,951)	(5,840)
Assets and Project Management Office	Provide project management for capital works projects related to our buildings and open-space infrastructure.	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,025	777	950
	Provide accurate, up-to-date data on our infrastructure assets to ensure informed decision-making and improve the efficiency with which we manage our infrastructure.	<i>Surplus / (deficit)</i>	(1,025)	(777)	(950)
		Revalue the infrastructure assets, in accordance with relevant Australian Accounting Standards and other Victorian Government requirements, to ensure a direct link with our financial position.			
Assess developments and projects proposed by developers, and ensure they comply with relevant Australian Standards, manuals and our engineering guidelines, and supervise the delivery of those works, ensuring future generations inherit good-quality infrastructure.					

Listed below are initiatives included in the 2024-25 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **connecting communities**.

Major

- Complete the construction of the Macedon Ranges Shared Trails Project.
- Complete the design documentation, undertake tender process and commence construction of Stage 2 of the Macedon Ranges Regional Sports Precinct project.
- In partnership with Hepburn Shire Council continue to advocate to the Victorian Government for support to undertake preconstruction planning for the Daylesford to Hanging Rock Shared Trail project.
- Advocate for funding of the Macedon Ranges Regional Sports Precinct project for Stage 3
- Team Leader Botanic Gardens – Will be responsible for leading and delivering the Botanic Gardens Horticulture Team overseeing the maintenance and development activities at Council's three botanic gardens and high profile parks such as Romsey Ecotherapy Park, and Kyneton Community Park.

Other

- The annual road program is to be undertaken at Lauriston Road Kyneton, Burke and Wills Track Baynton, Kyneton - Metcalfe Road Malmsbury, Kyneton – Spring Hill Road Spring Hill, Fersfield Road Gisborne and Old Lancefield Road Woodend.
- Other road programs include the delivery of the annual bitumen resurfacing, gravel road renewal, road stabilisation, minor traffic works, intersection upgrades and guardrail programs.

- Increase maintenance budgets in the following areas; bridge and major culverts, drainage, guardrail repairs and traffic management.
- Drainage program works are scheduled for Fersfield Road Gisborne, Malmsbury Botanical Gardens and Glens Court Woodend
- Resurface the netball courts at the Romsey Recreation Reserve.
- Installation of a low height perimeter secure fence at the bottom oval, adjacent to the field event areas, at the Kyneton Showgrounds, as per the masterplan.
- Carry out LED lighting upgrade at the Gilligan Reserve, South Gisborne, following design work completed in 2023-24, this project is subject to grant funding.
- Undertake reconstruction works of existing failing tennis courts at the Woodend Tennis Club
- Resurface the tennis courts at the Romsey Recreation Reserve.
- Gisborne Aquatic Centre office renovations to better utilise the space available to meet staffs' requirements.
- An allocation of funds to carry out a site feasibility study to determine best location for the Gisborne skate park.
- Develop the netball facilities at the Kyneton Showgrounds Reserve. Detailed design work was undertaken during 2022-23, works scheduled for 2023-24 include the upgrade of the netball courts, the 2024-25 allocation is to finalise the court works and undertake change room construction.
- Undertake the design of female friendly changerooms upgrade at the Woodend Racecourse Reserve.
- Progress concept design to detailed design for Bowling Clubrooms upgrade at the Tony Clarke Reserve.
- Undertake sewer connection, carpark and solar light design works at the 1st Riddells Creek Scout Group's Hall.
- Undertake an electrical audit of the Malmsbury Town Hall, subject to audit recommendations install new electric ovens.
- Upgrade the lift at the Kyneton Sports and Aquatic Centre.
- Replace the multi-purpose floor at the Buffalo Stadium.
- Undertake internal carpet and external decking replacement at the Gilbert Gordon Social Rooms.
- Renew the automatic door at the Romsey Hub.
- Undertake renewal/upgrade works at the Gisborne Mechanics Community Centre to address identified works from a recent condition assessment.
- Undertake renewal/upgrade works at the Bolinda Hall to address identified works from a recent condition assessment.
- Design two new tennis courts at the Ross Watt Reserve in line with the Reserve's Master Plan.
- Purchase of a wide area mower/tractor for the open space and recreation department to undertake mowing requirements across the shires open space areas.
- Install a cleaners sink and associated plumbing works at the Riddells Creek Senior Citizens.
- To adhere to the requirements of the Local Government Act 2020, a revised asset plan must be formulated following a Council Election. Adequate funds have been allocated to facilitate the engagement of necessary assistance.
- Asset Inspector – This position will undertake road asset inspections to ensure Council complies with its Road Management Plan. The position will ensure drainage pits, guardrails, guideposts, and trees meet standard and are in line with the Road Management Plan.
- Horticulture Apprentice – This position will undertake Horticulture duties for specialised maintenance in Council's three Botanic Gardens and Romsey Ecotherapy Park.

8.2. Strategic objective 2. Healthy environment, healthy people

We will contribute to positive health and wellbeing in our community by proactively supporting mental health, the prevention of violence against women, healthy lifestyles for all ages and abilities, social connection and inclusion, community safety, and arts and culture.

We will protect our natural environment through proactive environmental planning, advocacy and policy to address climate change, support biodiversity and enhance water catchment quality. The Macedon Ranges Shire declared a Climate Emergency in 2021.

We will take action to reduce waste in order to protect public health and the environment.

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Director Planning and Environment	Provide guidance to the business across the built environment and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	593	438	445
		<i>Surplus / (deficit)</i>	(593)	(438)	(445)
Director Community	Provide guidance to the business across strong and reliable government, and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	370	425	394
		<i>Surplus / (deficit)</i>	(370)	(425)	(394)
Environment	Guide and support Council and the community to develop and implement policies, strategies and plans, to achieve innovative sustainable practices, and manage and enhance Council's bushland reserves, waterways and roadsides.	<i>Inc</i>	125	252	122
		<i>Exp</i>	1,745	2,093	1,839
		<i>Surplus / (deficit)</i>	(1,620)	(1,841)	(1,717)
Community Wellbeing	Provide guidance and support across Council to implement actions in the Municipal Public Health and Wellbeing Plan and Disability Action Plan.	<i>Inc</i>	1,871	884	524
		<i>Exp</i>	3,879	1,343	970
		<i>Surplus / (deficit)</i>	(2,008)	(459)	(446)
Community Strengthening	Support and advocate for older people in our community through the Community Connections Unit, acting as a connector and delivering or partnering with community groups to deliver inclusive programs	<i>Inc</i>	812	1,460	138
		<i>Exp</i>	3,152	4,436	3,103
		<i>Surplus / (deficit)</i>	(2,340)	(2,976)	(2,965)
Library Services	Provide the first point of contact to customers at our four service centres and manage in excess of 65,000 telephone calls each year.	<i>Inc</i>	28	-	-
		<i>Exp</i>	1,472	1,480	1,497
		<i>Surplus / (deficit)</i>	(1,444)	(1,480)	(1,497)
	Emergency Management and Municipal Recovery services supports the community preparedness, response and recovery in an emergency.				
	These are provided through the Goldfields Library Corporation, with libraries in Gisborne, Kyneton, Woodend and Romsey.				
			2022/23	2023/24	2024/25

Service area	Description of services provided		Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Resource Recovery	Deliver high-quality kerbside waste and recycling collection services, and general waste management, which includes transfer stations, public place bins, disposing of waste, street cleaning, management of former landfill sites and other waste management services.	<i>Inc</i>	18,042	2,459	3,818
		<i>Exp</i>	26,810	14,304	14,863
		<i>Surplus / (deficit)</i>	(8,868)	(11,847)	(11,054)
Children, Youth and Family Services	<p>These services provide early years services planning and operations, including delivery of 3- and 4-year-old kindergarten to over 850 children in eight kindergartens across the shire.</p> <p>These services also provide maternal and child health support for up to 600 infants and their families each year. Our nurses conduct approximately 4,700 key ages-and-stages consultations each year for infants and children aged 0–6 years. They also operate supported playgroups and new parent groups.</p> <p>A range of youth programs are provided, such as Youth Spaces, Live4Life, Youth Leadership and Music in the Sticks, to over 3,000 young people each year.</p>	<i>Inc</i>	5,968	7,806	7,641
		<i>Exp</i>	7,457	8,280	8,534
		<i>Surplus / (deficit)</i>	(1,489)	(474)	(893)
Recreation	<p>Service delivery and provision of assistance to 81 sporting clubs, including seasonal allocation, leases and use agreements. Open space and recreation planning for the development and upgrade of Council-owned facilities including facilitating master plans and strategic direction for facility development, playgrounds and skate parks.</p> <p>This Service assists in the planning and delivery of capital projects to deliver active and passive recreation benefits, for example, Macedon Ranges Regional Sports Precinct and shire-wide shared trails projects.</p> <p>Promote the activation of open space and facilities to encourage more people to get more active more often.</p>	<i>Inc</i>	41	41	45
		<i>Exp</i>	555	734	600
		<i>Surplus / (deficit)</i>	(514)	(693)	(555)
Strategic Planning	<p>Develop policies, strategies and plans to manage growth and development in suitable locations, and to achieve sustainable environmental, economic and social outcomes.</p> <p>Provide a Heritage Advisory Service, which assists the community and staff in assessing heritage value.</p> <p>Convert policies into the formal decision-making framework, such as planning scheme amendments.</p>	<i>Inc</i>	98	147	136
		<i>Exp</i>	1,472	2,107	1,670
		<i>Surplus / (deficit)</i>	(1,374)	(1,960)	(1,534)
Service area	Description of services provided		2022/23 Actual	2023/24 Forecast	2024/25 Budget

			\$'000	\$'000	\$'000
Arts and Events	Guide and support Council and the community to develop policies, strategies and plans, to achieve innovative sustainable practices that ensure the preservation of limited resources. Manage and deliver Council's annual Community Funding Scheme to enable community groups to access up to \$160,000 of funding for community health and wellbeing projects.	<i>Inc</i>	334	365	317
		<i>Exp</i>	925	1,017	949
		<i>Surplus / (deficit)</i>	(591)	(652)	(632)
Arts and Events (Cont.)	Present a program of performance, visual arts, cultural and heritage events in five venues, which are attended by over 45,000 residents and visitors each year. Support local community-driven events in our community halls. Curate a creative kids school holiday program (KTH Kids), with local artists presenting local content for local kids. Foster historical interest, preserve and collect social history items, and present contemporary exhibitions and public programs at Kyneton Museum.				
Safer Communities	Respond to matters relating to domestic pets, livestock, local law issues, littering and parking offences, to enhance and protect community safety. We register and record over 13,400 dogs and cats. Provide services that assist in keeping our community safe, through providing 21 school-crossing services, wastewater management, and compliance with food legislation, via more than 385 class 1 and class 2 food safety assessments annually. Deliver the immunisation program, including preschool sessions in Gisborne, Kyneton, Woodend, Riddells Creek and Romsey. The school program involves three visits to seven secondary colleges.	<i>Inc</i>	1,475	1,720	1,727
		<i>Exp</i>	2,835	3,402	3,442
		<i>Surplus / (deficit)</i>	(1,360)	(1,682)	(1,715)

Listed below are initiatives included in the 2024-25 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **healthy environment, healthy people**.

Major

- Deliver the Year 2 actions in Council's Zero Net Emissions Plan for Operations
- Continue to advocate to the Victorian Government for Barm Birm to become a State Park due to its significant flora and fauna.
- Commence the implementation of the Gisborne and Romsey Structure Plan. This is a three-year program, the program will work to implement the protected settlement boundary and planning scheme amendment to rezone land, apply overlays, develop guidelines and policy that is included in the planning scheme for future development.

- Finalise the preparation of a new Public Open Space Strategy to guide the provision of improvements to the open space network, which are required to service the existing and future needs of the shire's community.

Other

- Review and rewrite Council's Domestic Wastewater Management Plan (DWMP), officers will also undertake consultation as part of the review.
- Commence a Planning Scheme Review, Section 12B of the Planning and Environment Act 1987 stipulates a review must be within 12 months of a Council election.
- Woodend and Kyneton Flood Study implementation, this involves a planning scheme amendment to implement both flood studies into the planning scheme.
- Continue to support the Healthy Landscapes program by providing Council's project partner a contribution to continue the program and support to the Shire's rural landowners to adapt to climate change and build capacity to engage in the carbon market.
- Allocation of funds to support Council's Gambling Harm Policy in providing education to the community.
- Finalise the new circular economy education and engagement plan and commence its implementation.
- Furnish the new Lancefield Kindergarten and Maternal and Child Health Centre, these furnishings will ensure the site is functional when open to the community.
- Undertake an independent review of Council's Life4Life program, the review includes the effectiveness, impact and cost-efficiency of the program across the Shire.
- Increase Council's funding for tree planting to address the identified vacant tree planting sites across the Shire.
- Statutory Planning Administration Officer – this position will be dedicated to in-house advertising of statutory planning applications. It is expected from the appointment of this role that the timeframes will decrease for issuing planning permit decisions, ultimately enhancing efficiency and minimising planning delays, resulting in a net benefit for Council.
- Strategic Planning Officer (3 years) – this position will oversee the implementation of the Woodend and Kyneton Flood Study into the planning scheme, manage the planning scheme review process and support the progression of the future planning for Kyneton South area and potentially Clarkefield if it progresses.

8.3. Strategic objective 3. Business and tourism

We will foster economic vitality in a way that promotes positive individual and community health outcomes, including business diversity, housing, transport, information and communication technology, and employment options. Investment attracted to the shire will be consistent with the Community Vision.

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development and Visitor Economy	<p>In consultation with the community, develop policies, strategies and plans to achieve innovative sustainable practices that value our people and environment.</p> <p>Manage and deliver Council's annual Events and Festivals grants, to enable community groups to access up to \$75,000 of funding for community events and festivals.</p> <p>Provide visitor services through Council's Visitor Information Centres and through online channels, to encourage more community participation and raise visitor awareness.</p> <p>Support business activities and encourage local business networking and business-to-business connections.</p> <p>Manage Hanging Rock operations to ensure a quality visitor experience and environmental outcomes.</p> <p>Facilitate better connections between Council, groups and businesses.</p> <p>Advocate for support from the Commonwealth and Victorian Governments for actions that will increase the economic participation and security of Macedon Ranges.</p>	<i>Inc</i>	803	716	685
		<i>Exp</i>	2,752	2,798	2,484
		<i>Surplus / (deficit)</i>	(1,949)	(2,082)	(1,799)

Listed below are initiatives included in the 2024-25 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective of **business and tourism**.

Major

- Implement key actions contained in Year 2 and 3 of Council's Economic Development Strategy 2021-2031.
- Support business development through providing networking and seminar support for local businesses across the Macedon Ranges.
- Continue to operate Hanging Rock operations ensuring the site is maintained as a key attraction and is managed in accordance with the Environmental Management Strategy.

Other

- Continue to promote the region as a destination for tourists in collaboration with the Hepburn Shire Council. (Daylesford and Macedon Ranges Tourism agreement)
- Provide funding to promote festivals and events across the shire.
- Use our allocated resources to build connections that support the creative economy, through professional development and networking opportunities for artists and craftspeople.
- Provide funding and promotional support to local businesses to improve their digital literacy and online presence.
- Drive advocacy measures and site-specific input and support, to accelerate improvements in telecommunications infrastructure and connectivity.
- Continue to promote local purchasing and the circular economy and maintain Council's status as a Small Business Friendly Council.
- Seek external funding to improve signage/ way finding within our town business centres.
- Funding for the Autumn Festival as a key action of Council's adopted Events Strategy 2021–2025. An annual commitment for the Macedon Ranges Autumn Festival.
- Deliver the 2024 Macedon Ranges Business Excellence Awards program.
- Continue delivering actions from the Arts and Culture Strategy 2018-2028.

8.4. Strategic objective 4. Deliver strong and reliable government

We will demonstrate the qualities of good governance, including a clear vision and culture, transparency, respect, consistency, accountability, and responsiveness.

Services

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
CEO Office	Lead the organisation to deliver all the outcomes in the Council Plan.	<i>Inc</i>	-	-	-
		<i>Exp</i>	724	693	716
		<i>Surplus / (deficit)</i>	(724)	(693)	(716)
Communications and Engagement	Provide in excess of 250 media releases, produce and distribute three printed <i>ShireLife</i> newsletters, and manage the website and social media channels.	<i>Inc</i>	-	-	-
		<i>Exp</i>	889	969	976
		<i>Surplus / (deficit)</i>	(889)	(969)	(976)
Director Corporate	Provide guidance to the business across strong and reliable government, and other priorities of Council.	<i>Inc</i>	-	-	-
		<i>Exp</i>	606	735	1,065
		<i>Surplus / (deficit)</i>	(606)	(735)	(1,065)
Corporate Governance	Support our elected Councillors in performing their role and the decision-making process, including Council Meetings, Assemblies of Councillors and Public Events.	<i>Inc</i>	5	1	1
		<i>Exp</i>	942	1,218	1,668
		<i>Surplus / (deficit)</i>	(937)	(1,217)	(1,667)
Information Services	Provide and support an Information and Communication Technology (ICT) environment, which consists of over 80 servers, plus 700 laptop/desktop computers and mobile devices, with a wide area network spanning across more than 30 facilities within the shire. Progress the Digital Strategy to enhance our digital transformation, customer experience and Cloud journey. Provide project and contract management, business analysis and support services for both internally hosted and cloud-based applications, which support the operations of Council to ensure they are continually reviewed for adherence to industry best practice, system reliability and value for money. Lead our Information Management practices, as well as classify and register over 70,000 items of incoming correspondence (both physical and digital) each year, in accordance with the Public Records Act 1973. Maintain a Geographic Information System that provides over 800 layers of spatial data, covering more than 100 different themes. The system is accessible by all staff and a simplified version is available through our website.	<i>Inc</i>	-	-	-
		<i>Exp</i>	3,481	4,533	5,208
		<i>Surplus / (deficit)</i>	(3,481)	(4,533)	(5,208)
People and Wellbeing	Provide advice and leadership to all employees in relation to recruitment, retention, induction and	<i>Inc</i>	222	163	162

Service area	Description of services provided	2022/23	2023/24	2024/25	
		Actual	Forecast	Budget	
		\$'000	\$'000	\$'000	
	performance management, including volunteer management. Manage the learning and development function, providing staff with formal training opportunities that are facilitated, and a range of learning that is maintained on an eLearning platform and made available to the majority of employees.	<i>Exp</i>	2,722	2,880	3,200
		<i>Surplus / (deficit)</i>	(2,500)	(2,717)	(3,038)
	Payroll processing and management encompass the needs of more than 650 staff members spanning all departments and functions within the organisation.				
	Provide expert occupational health and safety advice and measures to all managers and officers, to keep Council employees and the community safe. Our Risk and Insurance team supports the community and Council employees with the management of all insurance claims, strategic risk management and operational risk management.				
Finance and Reporting	Pay more than 15,700 supplier invoices annually. The purchasing of goods and services are governed by our Procurement Policy, which aims for our purchasing processes to be open and transparent and deliver value for money.	<i>Inc</i>	13,895	2,833	11,609
		<i>Exp</i>	5,006	5,944	5,156
		<i>Surplus / (deficit)</i>	8,889	3,111	7,217
	Produce the financial information for the Budget Report, Financial Plan, Quarterly Reports and Annual Report, according to the requirements of Accounting Standards, the Local Government Act and best-practice reporting. We also provide commentary to help our community understand our financial performance and position.				
	Issue more than 84,000 rate instalments notices and 10,000 debtor invoices to users of Council services annually. We have provided our ratepayers with the option to receive email notices, and around 11% of our ratepayers now receive their notices electronically. We work with the Valuer-General Victoria to manage valuations for over 23,000 properties annually and approximately 1,500 supplementary valuations each year.				
	Lease over 100 properties to tenants for a variety of purposes, predominantly for community and recreational activities, and a small amount of commercial arrangements.				
	Oversee the Tender Process and Award approximately 60 contracts annually for Council approved Projects, provide contract advice to staff, and executive.				

Listed below are initiatives included in the 2024-25 Budget that align directly to the Council Plan and will achieve the delivery of the strategic objective to **deliver strong and reliable government**.

Major

- Adopt the Council Plan (Year Four) by 30 June 2024.
- Work with the Victorian Electoral Commission to deliver a successful election during October 2024, including attracting candidates, providing facilities, and information as required.

Other

- Progress the redevelopment of Council's suite of core Plans and Strategies in line with the requirements of Local Government Act 2020 following the Council election.
- Review the software requirements and solutions of Council to ensure that they support our organisational needs in accordance with relevant IT Strategies.
- Implement actions arising from the 2024 Employee Engagement Pulse survey and integrate responses to feedback into organisational actions and plans.
- Meet financial reporting requirements, in line with the Local Government Integrated Strategic Planning and Reporting Framework
- Redevelop Council's ongoing continuous improvement and service review program and commence a program of service reviews across Council services.
- Complete the induction and training of elected Councillors to enable effective decision making by ensuring understanding of the Governance role of Council, Council's performance, and priorities for the Community.
- Engage a Microsoft partner to advise on configuration of SharePoint.
- Review council's requirements for Information Systems and available technologies.
- Implement ICT updates to ensure Council is protected against cybersecurity threats.
- Ensure sustainable financial management and the strategic allocation of resources, to deliver planned infrastructure and services.
- Review council's requirements for telephony and available technologies.
- Investigate migration of the ICT server room to cloud and cost benefits.
- Coordinator Performance and Assurance - Lead Council's corporate reporting, including operations reports, annual performance statement reporting, and oversight of the Audit Risk Committee, and monitor adherence with Council's compliance obligations, the Strategies, Plans and Policies Framework, including quality control and review.

8.5. Overall service performance outcome indicators

The Victorian Government introduced a new Local Government Performance Reporting Framework (LGPRF) which became mandatory for implementation by councils as part of the planning and reporting cycle in FY2015-16. The following are the prescribed indicators within the regulations:

Service	Indicator	Performance measure	Computation
Governance	Consultation and Engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	Service Standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins/weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities/population
Animal Management	Health and Safety	Animal management prosecutions (percentage of animal management prosecutions that are successful)	Number of successful animal management prosecutions/total number of animal management prosecutions
Food Safety	Health and Safety	Critical and major non-compliance outcome notifications (percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service (percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year)/number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children (percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year)/number of Aboriginal children enrolled in the MCH service] x100

The prescribed indicators of service performance, as mandated by section 98 of the Act, must be reported in the performance statement. These indicators, specified in the regulations under section 98(4)(a) of the Act, serve as benchmarks for evaluating service performance.

Performance Targets

Macedon Ranges Shire Council **Annual Budget 2024-25**
Adopted 22 May 2024

The Local Government Performance Reporting Framework (LGPRF) consists of 59 measures across key financial deliverables and common service areas in Victoria. Enabled through the Local Government (Planning and Reporting) Regulations 2020 and the *Local Government Act 2020*, Councils are required to present their individual council results via the Performance Statement and the Report of Operations in their Annual Report. Local Government Victoria, as the stewards of the LGPRF, also collate and present the data for benchmarking across the sector.

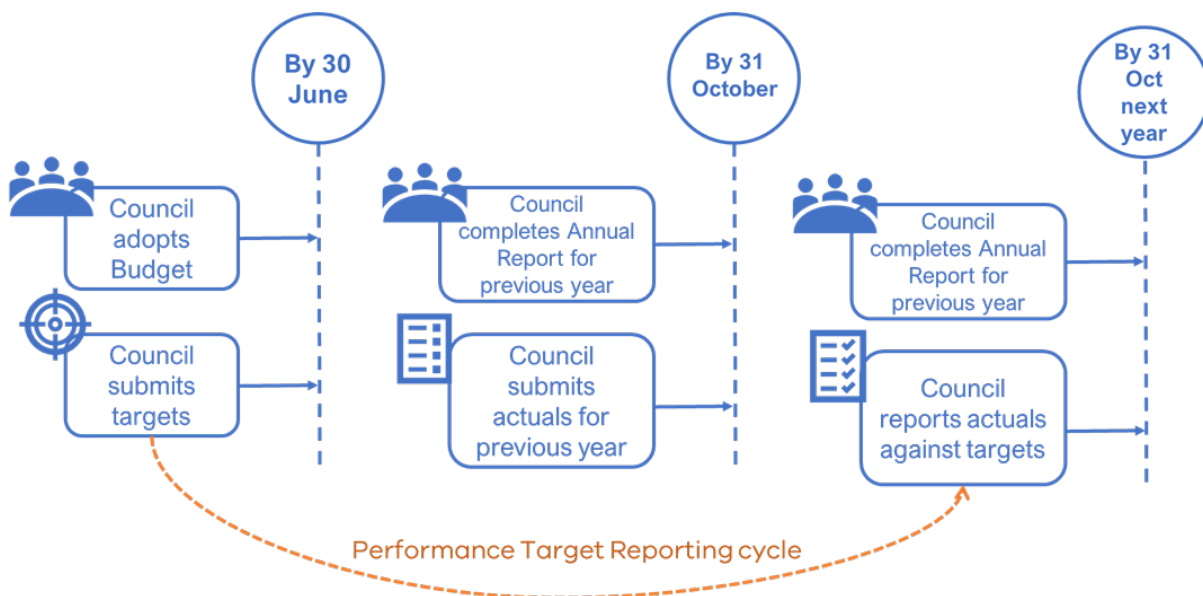
Contextually, the annual budget is fundamentally a target setting process, i.e., a public statement of a council's intentions. Expanding on this, target setting against standardised performance measures (as per the LGPRF) would allow the public and stakeholders to view the council's intentions through the Council's Budget and assess how council has performed against its intentions via the Council's Annual Report.

After development work with the sector (including technical working groups and target setting trials) and with the support of the Local Government Performance Reporting Steering Committee, the Minister for Local Government approved a target setting component within the LGPRF.

In October 2022, the Local Government (Planning and Reporting) Regulations were amended to include a requirement for target setting against measures within the Budget and for reporting targets against results in the Council's Performance Statement (Annual Report).

This step will form a link between the council budget and annual report. Councils will be required to set targets against eight performance indicators. Through consultation with the sector, these indicators were selected because of their relative stability and their appropriateness for the setting of targets. Through investment, staffing, management, or process improvement, council could influence the outcome of these measures.

Performance Target Reporting Cycle:



Source: *Local Government Better Practice Guide – Performance Target Guide For the Local Government Performance Reporting Framework 2023-24 Edition*.

Service measures	Measure Description	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
<u>G2 - Governance – Consultation and engagement</u>	Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	45%	52%	54%	56%	58%	60%
<u>SP2 - Statutory Planning – Service standard</u>	Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	51%	60%	60%	62%	65%	65%
<u>R2 - Roads - Condition</u>	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	93%	94%	95%	96%	96%	96%
<u>WC5 - Waste management – Waste diversion</u>	Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	71%	74%	75%	76%	77%	78%
Financial measures							
<u>E2 - Financial efficiency – Expenditure</u>	Expenses per property assessment (total expenses per property assessment)	\$4,413	\$4,121	\$4,171	\$4,278	\$4,335	\$4,399
<u>S1 - Financial stability – Rates concentration</u>	Rates compared to adjusted underlying revenue (rate revenue as a percentage of adjusted underlying revenue)	52%	62%	61%	66%	74%	61%
<u>L1 - Financial liquidity – Working capital</u>	Current assets compared to current liabilities (current assets as a percentage of current liabilities)	168%	123%	120%	112%	110%	104%
<u>O5 - Financial obligations – Asset renewal</u>	Asset renewal compared to depreciation (asset renewal and upgrade expense as a percentage of depreciation)	123%	112%	112%	127%	128%	126%

8.6 Reconciliation with budgeted operating result

For the year ending 30 June 2025

	Surplus/ (deficit) \$'000	Expenditure \$'000	Revenue \$'000
Connecting communities	(14,374)	23,759	9,385
Healthy environment, healthy people	(23,838)	38,306	14,468
Business and tourism	(1,799)	2,484	685
Deliver strong and reliable government	(7,217)	18,989	11,772
Total	(47,228)	83,538	36,310
Expenses added in:			
Depreciation and amortisation	(17,612)		
Borrowing costs	(838)		
Surplus/(deficit) before funding sources	(65,678)		
Funding sources added in:			
Rates and charges revenue	52,284		
Waste charge revenue	12,133		
Capital project grant income	10,329		
Capital project contributions	65		
Proceeds on sale of vehicles	300		
Non-monetary asset contributions	8,250		
Total funding sources	83,361		
Operating surplus / (deficit) for the year	17,683		

Please note numbers included in sections 2.6 to 4.6 of this document have been rounded to the nearest \$1,000

9. Financial statements

This section presents information regarding 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
- Summary of Planned Human Resources Expenditure
- Notes to the Financial Statements.

Comprehensive Income Statement

For the four years ending 30 June 2028

		Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	10.1.1	62,286	64,417	66,731	69,106	71,544
Statutory fees and fines	10.1.2	3,710	3,737	3,812	3,888	3,966
User fees	10.1.3	7,411	9,213	9,466	9,727	9,994
Grants – operating	10.1.4(a)	17,782	18,362	18,729	19,104	19,486
Grants – capital	10.1.4(b)	7,118	10,329	20,656	10,591	13,367
Contributions – monetary	10.1.5	4,213	2,175	2,252	2,445	2,239
Contributions – non-monetary	10.1.5	21,500	8,250	8,250	8,250	8,250
Other income	10.1.6	10,704	3,188	3,246	3,305	3,365
Total income		134,724	119,671	133,142	126,415	132,211
Expenses						
Employee costs	10.1.7	42,778	45,113	46,466	47,860	49,296
Materials and services	10.1.8	35,558	34,991	36,216	37,483	38,795
Depreciation	10.1.9	16,639	17,139	17,500	18,000	18,500
Amortisation – intangible assets	10.1.10	52	52	30	15	-
Depreciation – right-of-use assets	10.1.11	372	421	443	391	380
Allowance for impairment losses		9	9	9	9	9
Borrowing costs		597	838	888	776	752
Finance costs – leases		39	64	49	34	17
Other expenses	10.1.12	3,075	3,361	4,554	4,630	4,708
Total expenses		99,119	101,988	106,155	109,199	112,457
Surplus/(deficit) for the year		35,605	17,683	26,987	17,217	19,754
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain/ (loss)	10.1.13	20,000	5,039	4,989	21,546	4,767
Total comprehensive result		55,605	22,722	31,976	38,762	24,521

Balance Sheet

For the four years ending 30 June 2028

		Forecast	Budget	Projections		
	NOTES	2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		25,736	25,141	19,520	20,058	18,060
Trade and other receivables		9,893	9,564	10,724	10,165	10,631
Other assets		100	100	100	100	100
Total current assets	10.2.1	35,729	34,805	30,344	30,323	28,791
Non-current assets						
Other financial assets		21	21	21	21	21
Investments in associates, joint arrangement and subsidiaries		1,447	1,447	1,447	1,447	1,447
Property, infrastructure, plant and equipment		1,473,927	1,496,746	1,529,562	1,569,618	1,594,121
Right-of-use assets	10.2.4	1,787	1,366	923	532	152
Investment property		2,933	2,933	2,933	2,933	2,933
Intangible assets		205	153	123	108	108
Total non-current assets	10.2.1	1,480,320	1,502,666	1,535,009	1,574,659	1,598,782
Total assets		1,516,049	1,537,471	1,565,353	1,604,982	1,627,573
Liabilities						
Current liabilities						
Trade and other payables		12,216	10,309	10,683	11,044	11,385
Trust funds and deposits		7,098	7,098	7,098	7,098	7,098
Contract and other liabilities		768	768	768	768	768
Provisions		6,256	6,256	6,256	6,256	6,256
Interest-bearing liabilities	10.2.3	2,261	4,092	1,776	1,845	1,941
Lease liabilities	10.2.4	468	426	442	447	186
Total current liabilities	10.2.2	29,067	28,949	27,023	27,457	27,635
Non-current liabilities						
Provisions		4,952	4,952	4,952	4,952	4,952
Interest-bearing liabilities	10.2.3	15,493	14,647	12,870	13,716	11,775
Lease liabilities	10.2.4	1,308	973	580	167	-
Total non-current liabilities	10.2.2	21,753	20,572	18,402	18,835	16,727
Total liabilities		50,820	49,521	45,426	46,293	44,362
Net assets		1,465,229	1,487,951	1,519,927	1,558,690	1,583,211
Equity						
Accumulated surplus		749,293	766,608	793,372	810,712	830,316
Reserves		715,936	721,343	726,555	747,978	752,895
Total equity		1,465,229	1,487,951	1,519,927	1,558,690	1,583,211

Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024 Forecast Actual					
Balance at beginning of the financial year		1,409,624	713,711	675,194	20,719
Surplus/(deficit) for the year		35,605	35,605	-	-
Net asset revaluation gain/(loss)		20,000	-	20,000	-
Transfers to other reserves		-	(4,266)	-	4,266
Transfers from other reserves		-	4,243	-	(4,243)
Balance at end of the financial year		1,465,229	749,293	695,194	20,742
2025 Budget					
Balance at beginning of the financial year		1,465,229	749,293	695,194	20,742
Surplus/(deficit) for the year		17,683	17,683	-	-
Net asset revaluation gain/(loss)		5,039	-	5,039	-
Transfers to other reserves	10.3.1	-	(2,341)	-	2,341
Transfers from other reserves	10.3.1	-	1,973	-	(1,972)
Balance at end of the financial year	10.3.2	1,487,951	766,608	700,233	21,110
2026 Projection					
Balance at beginning of the financial year		1,487,951	766,608	700,233	21,110
Surplus/(deficit) for the year		26,987	26,987	-	-
Net asset revaluation gain/(loss)		4,989	-	4,989	-
Transfers to other reserves		-	(2,799)	-	2,799
Transfers from other reserves		-	2,576	-	(2,576)
Balance at end of the financial year		1,519,927	793,372	705,222	21,333
2027 Projection					
Balance at beginning of the financial year		1,519,927	793,372	705,222	21,333
Surplus/(deficit) for the year		17,217	17,217	-	-
Net asset revaluation gain/(loss)		21,546	-	21,546	-
Transfers to other reserves		-	(2,939)	-	2,939
Transfers from other reserves		-	3,062	-	(3,062)
Balance at end of the financial year		1,558,690	810,712	726,768	21,210
2028 Projection					
Balance at beginning of the financial year		1,558,690	810,712	726,768	21,210
Surplus/(deficit) for the year		19,754	19,754	-	-
Net asset revaluation gain/(loss)		4,767	-	4,767	-
Transfers to other reserves		-	(2,650)	-	2,650
Transfers from other reserves		-	2,500	-	(2,500)
Balance at end of the financial year		1,583,211	830,316	731,535	21,360

Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		60,299	64,845	66,548	68,919	71,367
Statutory fees and fines		3,952	4,138	4,186	4,270	4,356
User fees		8,179	10,202	10,391	10,677	10,973
Grants – operating		17,236	18,484	18,700	19,074	19,459
Grants – capital		8,963	10,397	19,863	11,362	13,156
Contributions – monetary		4,213	2,175	2,252	2,445	2,239
Interest received		910	1,310	1,336	1,363	1,390
Trust funds and deposits taken		77	-	-	-	-
Other receipts		213	1,981	1,986	2,031	2,081
Net GST refund/payment		5,298	4,396	5,937	5,304	5,507
Employee costs		(42,786)	(45,124)	(46,477)	(47,872)	(49,308)
Materials and services		(33,418)	(40,322)	(39,513)	(40,898)	(42,357)
Trust funds and deposits repaid		-	-	-	-	-
Other payments		(3,205)	(3,776)	(4,969)	(5,077)	(5,165)
Net cash provided by/(used in) operating activities	10.4.1	29,931	28,706	40,240	31,598	33,698
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(55,369)	(29,336)	(40,785)	(31,086)	(32,984)
Proceeds from sale of property, infrastructure, plant and equipment		660	330	330	330	330
Proceeds from sale of investments		-	-	-	-	-
Net cash provided by/(used in) investing activities	10.4.2	(54,709)	(29,006)	(40,455)	(30,756)	(32,654)
Cash flows from financing activities						
Finance costs		(558)	(838)	(888)	(776)	(752)
Proceeds from borrowings		12,800	2,500	-	2,800	-
Repayment of borrowings		(844)	(1,516)	(4,092)	(1,886)	(1,845)
Interest paid – lease liability		(39)	(64)	(49)	(34)	(17)
Repayment of lease liabilities		(422)	(377)	(377)	(408)	(428)
Net cash provided by/(used in) financing activities	10.4.3	10,937	(295)	(5,406)	(304)	(3,042)
Net increase/(decrease) in cash and cash equivalents		(13,841)	(595)	(5,621)	538	(1,998)
Cash and cash equivalents at the beginning of the financial year		39,577	25,736	25,141	19,520	20,058
Cash and cash equivalents at the end of the financial year		25,736	25,141	19,520	20,058	18,060

Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		310	-	-	-	-
Total Land		310	-	-	-	-
Buildings		3,224	2,350	7,535	8,285	2,085
Total buildings		3,224	2,350	7,535	8,285	2,085
Total property		3,534	2,350	7,535	8,285	2,085
Plant and equipment						
Plant, machinery and equipment		2,622	1,795	1,625	1,625	1,625
Computers and telecommunications		300	285	672	310	265
Fixtures, fittings and furniture		-	55	-	-	-
Total plant and equipment		2,922	2,135	2,297	1,935	1,890
Infrastructure ¹						
Roads		10,264	12,506	10,771	11,821	10,804
Bridges		1,440	257	1,083	736	356
Footpaths and cycleway		1,247	1,695	600	1,123	11,023
Drainage		507	806	692	717	763
Recreational, leisure and community facilities		6,415	6,045	12,909	2,733	2,175
Parks, open space and streetscapes		371	80	745	465	445
Other infrastructure		1,600	795	445	445	445
Total infrastructure		21,844	22,184	27,245	18,040	26,011
Total capital works expenditure	10.5.1	28,300	26,669	37,077	28,260	29,986
Represented by:						
New asset expenditure		7,254	7,414	16,916	7,169	10,533
Asset renewal expenditure		19,735	16,920	14,529	15,772	13,854
Asset upgrade expenditure		1,311	2,335	5,632	5,319	5,599
Total capital works expenditure	10.5.1	28,300	26,669	37,077	28,260	29,986
Funding sources represented by:						
Grants		7,118	10,329	20,656	10,591	13,367
Contributions		546	65	100	250	-
Council cash		18,336	13,775	16,321	14,619	16,619
Borrowings		2,300	2,500	-	2,800	-
Total capital works expenditure	10.5.1	28,300	26,669	37,077	28,260	29,986

¹ Each year, Capital Works allocations are made in accordance with Council's Financial Plan and Asset Plan. These allocations are contingent on the renewal needs identified in the Asset Plan, as well as the addition of new projects as deemed necessary.

Statement of Human Resources

For the four years ending 30 June 2028

NOTES	Forecast	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff Expenditure					
Employee costs – operating	42,778	45,113	46,466	47,860	49,296
Employee costs – capital	1,930	2,796	2,712	2,794	2,877
Total staff expenditure	44,708	47,909	49,178	50,654	52,173
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees*	426	445	450	455	460
Capitalised labour **	21	21	21	21	21
Total staff numbers	447	466	471	476	481

* The rise of 19 full-time equivalents (FTE) from 2023/24 to 2024/25 encompasses new positions outlined in the 2024-25 Budget. Additionally, the introduction of *the Fair Work Legislation Amendment (Secure Jobs Better Pay) Act 2022*, effective in 2023/24, played a role in the increase. This legislation transitioned staff on Fixed Term Contracts to permanent positions, contributing to the overall FTE growth. In future years the annual FTE increases have been included at 5 FTE per year.

** For a definition of Capitalised labour refer to the Summary of Planned Human Resources Full Time Equivalent Staff.

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

Department	NOTES	Budget 2024/25	Full Time	Part Time	Casual	Temporary
		\$'000	\$'000	\$'000	\$'000	\$'000
CEO Office		1,206	1,061	145	-	-
Assets and Operations		17,663	12,103	2,837	2,723	-
Community		10,934	3,403	6,916	615	-
Corporate		6,496	4,362	1,871	263	-
Planning and Environment		8,814	6,060	2,258	496	-
Total staff expenditure		45,113	26,989	14,027	4,097	-
Total permanent staff expenditure		45,113				
Capitalised labour costs		2,796				
Total expenditure		47,909				
Staff numbers		FTE	FTE	FTE	FTE	FTE
CEO Office		8.6	7.0	1.6	-	-
Assets and Operations		171.0	105.5	31.5	34.0	-
Community		117.7	29.0	81.0	7.7	-
Corporate		61.5	40.0	18.2	3.3	-
Planning and Environment		86.6	56.0	24.4	6.2	-
Total staff numbers		445.4	237.5	156.7	51.2	-

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
CEO Office				
Permanent – full time	1,061	1,111	1,144	1,178
Permanent – part time	145	157	162	167
Total CEO Office	1,206	1,268	1,306	1,345
Assets and Operations				
Permanent – full time	12,103	12,546	12,922	13,310
Permanent – part time	2,837	3,020	3,111	3,204
Total Assets and Operation	14,940	15,566	16,033	16,514
Community				
Permanent – full time	3,403	3,485	3,590	3,697
Permanent – part time	6,916	7,016	7,226	7,444
Total Community	10,319	10,501	10,816	11,141
Corporate				
Permanent – full time	4,362	4,414	4,547	4,683
Permanent – part time	1,871	1,903	1,961	2,019
Total Corporate	6,233	6,317	6,508	6,702
Planning and Environment				
Permanent – full time	6,060	6,273	6,461	6,654
Permanent – part time	2,258	2,277	2,345	2,416
Total Planning and Environment	8,318	8,550	8,806	9,070
Casuals, temporary and other expenditure	4,097	4,263	4,391	4,523
Total staff operating expenditure	45,113	46,466	47,860	49,296
Capitalised labour costs	2,796	2,712	2,794	2,877
Total staff expenditure	47,909	49,178	50,654	52,173

Summary of Planned Human Resources Full-Time Equivalent Staff

For the four years ending 30 June 2028

	Budget	Projections		
	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
CEO Office				
Permanent – full time	7.0	8.0	9.0	10.0
Permanent – part time	1.6	1.6	1.6	1.6
Total CEO Office	8.6	9.6	10.6	11.6
Assets and Operations				
Permanent – full time	105.5	106.5	107.5	108.5
Permanent – part time	31.5	31.5	31.5	31.5
Total Assets and Operation	137.0	138.0	139.0	140.0
Community				
Permanent – full time	29.0	30.0	31.0	32.0
Permanent – part time	81.0	81.0	81.0	81.0
Total Community	110.0	111.0	112.0	113.0
Corporate				
Permanent – full time	40.0	41.0	42.0	43.0
Permanent – part time	18.2	18.2	18.2	18.2
Total Corporate	58.2	59.2	60.2	61.2
Planning and Environment				
Permanent – full time	56.0	57.0	58.0	59.0
Permanent – part time	24.4	24.4	24.4	24.4
Total Planning and Environment	80.4	81.4	82.4	83.4
Casuals and Temporary Staff	51.2	51.2	51.2	51.2
Total Operating Full-time Equivalent Staff	445.4	450.4	455.4	460.4
Capitalised Labour **	20.5	20.5	20.5	20.5
Total Full-time Equivalent Staff	465.9	470.9	475.9	480.9

** Capitalised labour refers to treating certain labour costs as part of the cost of acquiring or constructing a long-term asset, rather than immediately expensing them as operating expenses. These labour costs are then spread out over the useful life of the asset and depreciated accordingly.

10. Notes to the 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 the nature of these components.

10.1 Comprehensive Income Statement

10.1.1 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 this 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 that 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 based on 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 for 2024-25 to \$64,271,000.

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

Type of charge	2023/24	2024/25	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000		
General charge	44,466	45,989	1,523	3.42
Municipal charge	4,564	5,201	637	13.96
Kerbside collection and recycling	11,988	11,988	-	-
Supplementary rates and charges	818	643	(175)	(21.39)
Interest on rates and charges	450	450	-	-
Total rates and charges	62,286	64,271	1,985	3.19

* The percentage change to the general charge is greater than the rate cap of 2.75%, because Council receives additional revenue through supplementary valuations throughout the year.

10.1.1(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, is:

Type or class of land	2023/24	2024/25	Change %
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.00179840	0.0018576	3.29
Agricultural land rate	0.00143872	0.0014861	3.29
Commercial/industrial rate	0.00215808	0.0022291	3.29
Recreational land rate	0.00089920	0.0009288	3.29
Not-for-profit housing rate	0.00089920	0.0009288	3.29

Note: Rates in the dollar for 2024/25 have increased, due to the lower property values determined in the 2024 General Valuation of properties.

10.1.1(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 is:

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	39,125	40,711	1,586	4.05
Agricultural	2,895	2,779	(116)	(4.00)
Commercial/industrial	2,384	2,437	53	2.22
Recreational land	20	19	(1)	(5.00)
Not-for-profit housing	42	43	1	2.38
Total amount to be raised by general rates	44,466	45,989	1,523	3.42

10.1.1(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 is:

Type or class of land	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential	22,107	22,467	360	1.63
Agricultural	1,000	983	(17)	(1.70)
Commercial/industrial	1,193	1,224	31	2.60
Recreational land	9	9	-	-
Not-for-profit housing	152	152	-	-
Total number of assessments	24,461	24,835	374	1.53

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

10.1.1(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 is:

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	21,749,453	21,586,675	(162,778)	(0.75)
Agricultural	2,008,635	2,069,350	60,715	3.02
Commercial/industrial	1,122,971	1,233,168	110,198	9.81
Recreational land	21,800	19,300	(2,500)	(11.47)
Not-for-profit housing	47,000	51,055	4,055	8.63
Total value of land	24,949,859	24,959,548	9,689	0.04

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

Type of charge	Per rateable property	Per rateable property	Change	
	2023/24	2024/25	\$	%
Municipal	\$ 189	\$ 212	\$ 23	12.17

10.1.1(h) The estimated total amount to be raised by municipal charges, compared with the previous financial year is:

Type of charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Municipal	4,564	5,201	637	13.96

10.1.1(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 is:

Type of charge	Per rateable property	Per rateable property	Change	
	2023/24	2024/25	\$	%
Kerbside waste and recycling collection with FOGO	\$ 495	\$ 495	-	-
EPA Levy	46	40	(6)	(13.04)
Total	541	535	(6)	(1.11)

10.1.1(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 is:

Type of charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Kerbside waste and recycling collection	11,086	11,204	118	1.06
EPA Levy	902	784	(118)	(13.08)
Total	11,988	11,988	-	-

10.1.1(k) The estimated total amount to be raised by all rates and charges, compared with the previous financial year is:

Type of charge	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
General rates	44,466	45,989	1,523	3.43
Municipal charge	4,564	5,202	638	13.98
Kerbside collection and recycling	11,988	11,988	-	-
Total rates and charges	61,018	63,179	2,161	3.54

10.1.1(l) Fair Go Rates System compliance

The Macedon Ranges Shire Council is fully compliant with the Victorian Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the FGRS.

	2023/24	2024/25
Total rates	\$49,589,000	\$51,191,000
Number of rateable properties	24,461	24,835
Base average rate	\$1,901	\$2,006
Maximum rate increase (set by the Victorian Government)	3.50%	2.75%
Capped average rate	\$1,934	\$2,061
Maximum general rates and municipal charges revenue	\$46,527,645	\$51,189,598
Budgeted general rates and municipal charges revenue	\$46,527,645	\$51,189,598
Budgeted supplementary rates	\$850,000	\$634,000
Budgeted total rates and municipal charges revenue	\$47,377,645	\$51,832,615

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

There are no known significant changes that 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 level of supplementary valuations processed
- the variation of returned levels of value (for example, 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 agricultural land and vice versa.

10.1.1(n) Differential rates

Council's Rating Strategy can be found in its Revenue and Rating Plan. In summary, Council has established a rating structure comprised of three key elements, which are:

- property rates – based on the value of the property
- a municipal charge – that reflects a common contribution to the governance costs of Council
- service charges – that reflect availability and usage of waste services provided by Council.

Striking a proper balance between these elements aims for equity in the distribution of rates and charges across ratepayers. Council makes a further distinction, within the property value element, which is a differential rate (that is, rates based on the purpose for which the property is used). This distinction is based on the concept that property owners should pay a fair and equitable contribution to rates, taking into account the benefit that may be derived from the services Council provides.

The three major differential rates are the:

- General Rate that applies to most residential property and vacant land
- Business Rate that applies to properties that are used for commercial, industrial or professional purposes. The Business Rate is 20% more than the General Rate
- Agricultural Land Rate that applies to land defined as farmland, and for which the owner or occupier is regarded as a primary producer by the Australian Taxation Office. The Agricultural Land Rate is 20% less than the General Rate.

Section 161 of the Local Government Act 1989 allows a council to raise rates by a differential rate, if the council uses the capital-improved value system of valuing land, and if it considers that the differential rate will contribute to the equitable and efficient carrying out of the council's functions.

In accordance with Section 161 of the Local Government Act 1989, Council specified the following objectives and characteristics in relation to its differential rates.

For the General Rate:

1. the types and classes of land to which the rate applies is all rateable land, other than agricultural land, recreational land, commercial/industrial land and land used by not-for-profit organisations to provide low-income residential housing
2. the differential rate is considered fair and equitable, having regarded the:
 - a. amount of revenue required to be raised is in accordance with the Council Plan, Financial Plan and Budget
 - b. range and quality of infrastructure, physical services, health services and community services available to the owners and occupiers of residential properties and vacant land.

For the Business (Commercial/Industrial) Rate:

1. the types and classes of land to which the rate will apply are all rateable land that is not agricultural land, and which is used predominantly for carrying on one or more of the following activities for the purpose of generating income – commercial, industrial, business, wholesale trade, retail trade, manufacturing, professional or administrative
2. the differential rate is considered fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Annual Budget
 - b. range and quality of infrastructure, physical services (including street lighting and street cleaning, car parking) and facilities available to the owners and occupiers of land described in paragraph 1.

For the Agricultural Land Rate:

1. the types and classes of land to which the rate applies are agricultural land, which means any rateable land within the Council's municipal district defined as farmland under Section 2 of the Valuation of Land Act 1960, on the condition that the owner or occupier of the land is a person carrying out the activities defined by the Valuation of Land Act 1960, who is regarded as a primary producer by the Australian Taxation Office.
2. the differential rate is considered fair and equitable having regarded:
 - a. that the amount of revenue required to be raised is in accordance with the Council Plan, Financial Plan and Budget
 - b. the range and quality of infrastructure, physical services, health services and community services available to the owners and occupiers of agricultural land
 - c. restrictions on the use and development of agricultural land in the Planning Scheme
 - d. the need to encourage the retention of viable agricultural land for agricultural purposes.

Council also has two minor differential rating categories that are:

- Not-for-Profit Housing
- Recreational Land.

For the Not-for-Profit Housing Rate:

1. the types and classes of land to which the rate will apply are properties containing low-income residential housing owned and/or managed by a volunteer, charitable or not-for-profit organisation, for which the organisation is responsible for the payment of rates, and for which a Victorian Government pension concession is not claimed. The Not-for-Profit Housing Rate is 50% of the General Rate
2. the differential rate is considered as fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Budget; and
 - b. public service that volunteer, charitable or not-for-profit organisations are delivering to the community, by providing low-income residential housing. In accordance with Section 2 of the *Cultural and Recreational Lands Act 1963*, Council declared all rateable Cultural and Recreational Land to be rated at 50% of the General Rate.

For the Recreational Rate:

1. the types and classes of land to which the rate will apply are properties that are occupied by a body that exists for cultural or recreational purposes, and applies its profits in promoting the furthering of this purpose. The objective of the rate is to recognise the large contribution that these community organisations and the volunteers make to the shire, in the provision of sporting, cultural and recreational activities. In accordance with Section 2 of the Cultural and Recreational Lands Act, Council declared all rateable Cultural and Recreational Land to be rated at 50% of the General Rate.
2. the differential rate is considered as fair and equitable having regarded the:
 - a. amount of revenue required to be raised in accordance with the Council Plan, Financial Plan and Annual Budget; and
 - b. public service that volunteers and community organisations make in the shire, in the provision of sporting, cultural and recreational activities.

10.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Animal control fees	822	954	132	16.06
Infringement and costs	275	283	8	2.91
Permits	1,335	1,394	59	4.42
Roads and infrastructure fees	600	570	(30)	(5.00)
Town planning fees	362	245	(117)	(32.32)
Other statutory fees	316	291	(25)	(7.91)
Total statutory fees and fines	3,710	3,737	27	0.73

Statutory fees and fines include fees and fines levied in accordance with legislation, and includes animal registrations, Health Act registrations, and building and planning application fees, as well as monies received for development contributions.

10.1.3 User fees

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Childcare/children's programs	40	40	0	0.00
Cultural activities	239	245	6	2.51
Hanging Rock Reserve fees	618	620	2	0.32
Leisure centre and recreation	4,021	4,428	407	10.12
Waste management services	1,873	3,232	1,359	72.56
Other	620	648	28	4.52
Total user fees	7,411	9,213	1,802	24.32

User fees relate mainly to the charging of fees to users of Council's services. These include fees from leisure and aquatic facilities, arts performances, resource recovery centres and kindergartens.

Leisure centre and recreation includes a budget that will see services return to full service following several years of being impacted by COVID-19. Also contributing to this increase is the Macedon Ranges Regional Sports Precinct commencing to trade in the 2024/25 financial year.

Waste management services fees are budgeted to increase in 2024/25. This is due to the review of Transfer Stations fees as part of the budget process with the intention to increase fees to a full cost recovery model over a period to ensure Council complies with the recent Better Practice Guide released by the Minister relating to Service Rates and Charges for Kerbside Collection.

Refer to Appendix 2 for a complete list of all fees and charges.

10.1.4 Grants

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

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth-funded grants	11,062	16,921	5,859	52.97
State-funded grants	13,838	11,770	(2,068)	(14.94)
Total grants received	24,900	28,691	3,791	15.22
(a) Operating grants				
Recurrent – Commonwealth Government				
Aged & Disability services	476	524	48	10.08
Victorian Grants Commission	9,369	9,660	291	3.11
Recurrent – State Government				
Aged & Disability Services	4	-	(4)	(100.00)
Family and children	6,674	6,877	203	3.04
Maternal and child health	633	657	24	3.79
School crossing supervisors	140	160	20	14.29
Youth and culture	145	154	9	6.21
Other	155	109	(46)	(29.68)
Total recurrent grants	17,596	18,141	545	3.10
Non-recurrent – State Government				
Emergency management	120	120	-	(0.00)
Family and children	4	-	(4)	(100.00)
Other	62	101	39	62.90
Total non-recurrent grants	186	221	35	18.82
Total operating grants	17,782	18,362	580	3.26
(b) Capital grants				
Recurrent – Commonwealth Government				
Roads to Recovery	464	-	(464)	(100.00)
Total recurrent grants	464	-	(464)	(100.00)
Non-recurrent – Commonwealth Government				
Roads and bridges	753	6,737	5,984	794.69
Non-recurrent – State Government				
Buildings	163	-	(163)	(100.00)
Family & Children	42	-	(42)	(100.00)
Footpaths and Cycleways	23	-	(23)	(100.00)
Recreational, leisure and community facilities	5,673	3,592	(2,081)	(36.68)
Total non-recurrent grants	6,654	10,329	3,675	55.23
Total capital grants	7,118	10,329	3,211	45.11
Total grants	24,900	28,691	3,791	15.22

10.1.5 Contributions

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Monetary	4,213	2,175	(2,038)	(48.37)
Non-monetary	21,500	8,250	(13,250)	(61.63)
Total contributions	25,713	10,425	(15,288)	(59.46)

Monetary contributions relate to income from community groups and clubs that contribute financially to Council projects that the group or club is involved in. Developers may also make monetary contributions to assist Council deliver additional infrastructure that is required to service new sub-divisions. The income varies from year to year, depending on budgeted projects.

Non-monetary contributions are received in the form of gifted assets, such as roads, footpaths, drainage and other community facilities, from developers once subdivisions are completed. The level of non-monetary contributions varies from year to year, depending on the number of subdivisions completed and the timing of their completion.

10.1.6 Other income

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Interest	1,810	1,310	(500)	(27.62)
Investment property rental	529	529	-	-
Sale of goods and materials	568	584	16	2.82
Proceeds on sale of plant and vehicles	600	300	(300)	(50.00)
Other	7,797	465	(7,332)	(94.04)
Total other income	11,304	3,188	(8,116)	(71.80)

Other income includes revenue streams from term-deposit investments, property rentals, insurance recoveries, and the sale of goods and materials. Income listed above as 'Other' includes cost recovery from June 2021 storm waste processing which ceased in 2023/24, and smaller income streams, such as fuel rebates and insurance receipts.

10.1.7 Employee costs

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Salaries and wages	37,838	38,923	1,085	2.87
Work Cover	720	1,100	380	52.78
Superannuation	3,800	4,670	870	22.89
Fringe benefits tax	420	420	-	0.00
Total employee costs	42,778	45,113	2,335	5.46

Employee costs include all employee-related expenditure paid by the employer, including wages, allowances, leave, superannuation, and fringe benefits tax.

A summary of human resources and full-time equivalent (FTE) expenditure, categorised according to the organisational structure of Council, is included in the Budgeted Statement of Human Resources in section 3.

10.1.8 Materials and services

	Forecast	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Administration	2,811	2,511	(300)	(10.67)
Building maintenance	304	299	(5)	(1.64)
Consultants	3,156	2,666	(490)	(15.53)
Contract payments – parks maintenance	2,267	2,071	(196)	(8.65)
Contract payments – resource recovery	10,517	11,441	924	8.79
Contract payments – other	8,682	7,634	(1,048)	(12.07)
General maintenance	817	724	(93)	(11.38)
Information technology	1,695	2,098	403	23.78
Insurance	956	1,035	79	8.26
Materials and supplies	2,076	2,113	37	1.78
Utilities	2,277	2,399	122	5.36
Total materials and services	35,558	34,991	(567)	(1.59)

Materials and services include the purchase of consumables, and payments to contractors and consultants, for the provision of services and utility costs. The level of contractor and consultancy expenditure can vary from year to year, depending on the operating projects undertaken and changes to key contracts. Administration includes expenditure on items such as fuel, training and conferences, rates and charges, and printing, postage and stationery.

10.1.9 Depreciation

	Forecast	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,213	2,313	100	4.52
Plant and equipment	2,067	2,117	50	2.42
Infrastructure	12,359	12,709	350	2.83
Total depreciation	16,639	17,139	500	3.00

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. Increases in depreciation are generally a result of increasing asset values through capital works. Increases are also due to asset revaluations, which are conducted on a rolling program, in line with accounting standards for Council's property, plant and equipment, including infrastructure assets, such as roads and drains.

10.1.10 Amortisation – Intangible assets

	Forecast	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Software	52	52	-	-
Total amortisation – intangible assets	52	52	-	-

Amortisation is an accounting measure that attempts to allocate the value of an intangible asset over its useful life.

10.1.11 Depreciation – Right-of-use assets

	Forecast	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Right-of-use assets	372	421	49	13.17
Total depreciation – right-of-use assets	372	421	49	13.17

Right-of-use assets are assets that are not owned by Council but are utilised by Council under a lease arrangement. The only right-of-use asset that Council has recorded is the Woodend Depot land and buildings, which is under a long-term lease.

10.1.12 Other expenses

	Forecast	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Auditor fees (Internal and External audit)	129	129	-	-
Councillors' allowances	371	380	9	2.43
Contributions and donations	2,152	1,945	(207)	(9.62)
Other	423	907	484	114.42
Total other expenses	3,075	3,361	286	9.30

10.1.13 Net asset revaluation gain/loss

Net asset revaluation gain/loss is variable each year, depending on the asset classes that are revalued. In 2023/24 and 2024/25, significant asset classes are planned to be revalued, which directly impacts the projections in those years.

10.2 Balance sheet

10.2.1 Assets

Current assets include trade and other receivables and cash and cash equivalents which represents cash held in the bank, and the value of investments with short-term maturities of three months or less.

Non-current assets include property, infrastructure, plant and equipment. Non-current assets are the largest component of Council's worth, and represent the value of all the land, buildings, roads, plant and equipment, which have been accumulated over many years. Section 4.5 contains our analysis of capital works, and includes further information on 2023/24 capital works projects that are indicated as being required to be carried forward to 2024/25.

The asset balance will increase in 2024/25, due to capital works and purchases that increase the total value of Council's assets. A contribution of assets, such as roads and footpaths from developers as part of their subdivisions, also increases the asset value. Asset depreciation partly offsets these increases, which reduces asset values as the assets age.

10.2.2 Liabilities

Liabilities are classed as current or non-current, depending on when they are expected to be repaid. The non-current provisions include discounted accrued long-service leave for employees with less than five years of service, and monitoring and remediation works for three closed landfill sites.

10.2.3 Borrowings

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

	Forecast	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	5,508	17,754	18,739	14,646	15,561
Amount proposed to be borrowed	12,800	2,500	-	2,800	-
Amount projected to be redeemed	(554)	(1,515)	(4,093)	(1,885)	(1,845)
Amount of borrowings as at 30 June	17,754	18,739	14,646	15,561	13,716

Borrowings are an important funding source, which enables funding for capital works or other items as identified, without adversely affecting Council's liquidity position. Council has committed to borrowing an additional \$2,500,000 to fund the Macedon Ranges Regionals Sports Precinct Stage 2, Macedon Ranges Shared Trail and Kyneton Showgrounds during 2024/25, while repaying \$554,000 of previously committed borrowings.

10.2.4 Leases by category

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

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000
Right-of-use assets		
Property	1,738	1,366
Other, etc.	38	-
Total right-of-use assets	1,776	1,366
Lease liabilities		
Current lease liabilities		
Land and buildings	430	426
Other, etc.	38	-
Total current lease liabilities	468	426
Non-current lease liabilities		
Land and buildings	1,308	973
Other, etc.	-	-
Total non-current lease liabilities	1,308	973
Total lease liabilities	1,776	1,399

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4%.

10.3 Statement of changes in equity

10.3.1 Reserves

Council has allocated funds to reserves for specific purposes. These reserves are either statutory or discretionary reserves. Statutory reserve funds must be applied for specified statutory purposes, in accordance with various legislative requirements. Discretionary reserves have been established by Council, regarding the future use of these funds. Net reserve movements for 2024/25 are forecast to be a net transfer to reserves of \$368,000. Amounts to be used from reserves for capital expenditure in 2024/25 are shown below.

Capital project reserve funding	Total	Community facilities - east	Open space reserve – west	Open space reserve – south	Plant replacement reserve	Senior's housing reserve	Gisborne development contribution plan	Gravel Pit
Lancefield Kindergarten equipment	\$55,000	\$55,000						
Malmsbury Botanic Gardens drainage	\$54,688		\$54,688					
Kyneton Botanic Gardens masterplan document	\$74,000		\$74,000					
Plant replacement program	\$1,200,000				\$1,200,000			
Senior housing upgrades	\$85,000					\$85,000		
Kettlewells Road Monegeetta	\$100,000							\$100,000
Fersfield Road Gisborne drainage	\$360,000						\$360,000	
Ross Watt Reserve – tennis court design	\$44,000			\$44,000				
Total reserve transfers	\$1,972,688	\$55,000	\$128,688	\$44,000	\$1,200,000	\$85,000	\$360,000	\$100,000

Brief summary of the purpose of each reserve

Reserve	Description
Plant replacement	Funding from plant operations for capital replacements
Asset conversion	Net proceeds of property sales for capital works projects
Commercial development	Net proceeds from the sale of industrial/commercial land for furthering local employment, and the purchase and development of land to be used for industrial/commercial purposes
Gravel pit operations	Surplus from gravel pit operations for capital works
Hanging Rock	Surplus funding from Hanging Rock operations directed towards works at the reserve
Open Space Proceeds	Proceeds from the sale of open space land. The allocation of funds is to be decided by Council in the future.
Maintenance of senior citizens' accommodation	Contributions towards maintenance of seniors' units
Debt repayment	Annual budget allocation to accumulate the required amount of funds to repay the borrowed money when it is due to be repaid
Public open space	Contributions from subdivisional works for funding of open-space projects
Community facilities	Developer contributions for community infrastructure facilities
Car parking	Developer contributions for car-parking projects
Planning roadworks	Developer contributions for roadworks
Drainage	Developer contributions for drainage works
Gisborne Development Contribution Plan	Includes developer contributions for development works within Gisborne
Romsey Development Contribution Plan	Developer contributions for development works within Romsey
Planning footpath works	Developer contributions for footpath works

10.3.2 Equity

Total equity equals net assets, and is made up of:

- accumulated surplus, which is the value of all net assets, less reserves that have accumulated over time
- reserves, which are made up of two types:
 1. the asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations
 2. other reserves (statutory and discretionary), which 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.

10.4 Statement of cash flows

10.4.1 Net cash flows provided by or used in operating activities

Net cash from operating activities in 2024/25 has decreased by \$1,225,000, in comparison to the 2023/24 forecast. This is due to an increase in rates revenue partially offset by a decrease in other payments.

10.4.2 Net cash flows provided by or used in investing activities

Overall, the level of investing activities is expected to decrease by \$25,703,000 in 2024/25, in comparison to the 2023/24 forecast. This is due to Macedon Ranges Regional Sports Precinct project – Stage 1 being completed in 2023/24. Payments for plant, property and infrastructure is offset by proceeds from sale of investments.

10.4.3 Net cash flows provided by or used in financing activities

Net cash flow from finance activity is expected to decrease by \$11,232,000, due to a new loan of \$10,000,000 to contribute to the Macedon Ranges Regional Sports Precinct project (Stage 1) included in 2023/24. Cash outflows are \$2,795,000, which is made up of finance costs, repayments of borrowings and lease liabilities. See section 4.2.3 for more detail on movements in borrowings.

10.5 Capital Works Program

This section presents a list of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source.

10.5.1 Summary

	Forecast	Budget	Change	
	2023/24	2024/25		
	\$'000	\$'000	\$'000	%
Property	3,534	2,350	(1,184)	(33.50)
Plant and equipment	2,922	2,135	(787)	(26.93)
Infrastructure	21,844	22,184	340	1.56
Total	28,300	26,669	(1,631)	(5.76)

	Project cost	Asset expenditure types				Summary of funding sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	2,350	-	2,350	-	-	-	2,350	-	
Plant and equipment	2,135	315	1,820	-	-	-	2,135	-	
Infrastructure	22,184	7,099	12,750	2,335	-	10,329	65	9,290	2,500
Total	26,669	7,414	16,920	2,335	-	10,329	65	13,775	2,500

10.5.2 Current budget

New works

Capital Works Area	Project cost \$'000	Asset expenditure types				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Council building renewal program	2,030	-	2,030	-	-	-	-	2,030	-
Council building design program	215	-	215	-	-	-	-	215	-
Council building demolition program	20	-	20	-	-	-	-	20	-
Seniors' housing units renewal program	85	-	85	-	-	-	-	85	-
TOTAL PROPERTY	2,350	-	2,350	-	-	-	-	2,350	-
PLANT AND EQUIPMENT									
Plant, machinery and equipment									
Fleet and plant replacement program	1,500	-	1,500	-	-	-	-	1,500	-
Botanic Gardens vehicle	40	40	-	-	-	-	-	40	-
Kyneton Town Hall equipment renewal	35	-	35	-	-	-	-	35	-
Wide area mower purchase	220	220	-	-	-	-	-	220	-
Fixtures, Fittings and Furniture									
Lancefield Kindergarten equipment	55	55	-	-	-	-	-	55	-
Computers and telecommunications									
Network and computer replacement program	285	-	285	-	-	-	-	285	-
TOTAL PLANT AND EQUIPMENT	2,135	315	1,820	-	-	-	-	2,135	-

Capital Works Area	Project cost \$'000	Asset expenditure types				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
Road rehabilitation program	7,917	1,979	3,959	1,979	-	6,737	-	1,180	-
Bitumen resurfacing program	2,250	-	2,250	-	-	-	-	2,250	-
Gravel road renewal program	1,030	-	1,030	-	-	-	-	1,030	-
Road rehabilitation short sections	400	100	200	100	-	-	-	400	-
Minor road stabilisation program	414	-	414	-	-	-	-	414	-
Minor traffic management works	59	-	59	-	-	-	-	59	-
Minor roadworks unplanned	211	-	211	-	-	-	-	211	-
Guardrail program	125	-	125	-	-	-	-	125	-
Kettlewells Road final seal	100	100	-	-	-	-	-	100	-
Bridges									
Bridge renewal	257	-	257	-	-	-	-	257	-
Drainage									
Drainage program	806	-	806	-	-	-	-	806	-
Footpaths and cycleways									
Footpath and kerb renewal program	595	-	595	-	-	-	-	595	-
Pram ramp compliance and safety improvements	100	-	100	-	-	-	-	100	-
Macedon Ranges Shared Trail	1,000	1,000	-	-	-	-	-	-	1,000
Recreational, leisure and community facilities									
Macedon Ranges Regional Sports Precinct Stage 2	3,920	3,920	-	-	-	3,420	-	-	500
Kyneton Showgrounds - Netball Courts and Changerooms	1,000	-	1,000	-	-	-	-	-	1,000
Recreation program	995	-	739	256	-	172	65	758	-

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Recreational facilities minor capital works	50	-	50	-	-	-	-	50	-
Leisure and aquatic centres equipment renewal	40	-	40	-	-	-	-	40	-
Outdoor pool equipment renewal program	40	-	40	-	-	-	-	40	-
Parks, open space and streetscapes									
Parks infrastructure renewal program	40	-	40	-	-	-	-	40	-
Playground renewal program	40	-	40	-	-	-	-	40	-
Other infrastructure									
Kerbside bin replacement program	400	-	400	-	-	-	-	400	-
Parks and street bin renewal	45	-	45	-	-	-	-	45	-
Woodend Resource Recovery Centre bin enclosure renewal	350	-	350	-	-	-	-	350	-
TOTAL INFRASTRUCTURE	22,184	7,099	12,750	2,335	-	10,329	65	9,430	2,500
TOTAL NEW CAPITAL WORKS	26,669	7,414	16,920	2,335	-	10,329	65	13,775	2,500

2023/24 Carry forward projects ¹

Capital Works Area	Project cost \$'000	Asset expenditure types				Summary of funding sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowing \$'000
PROPERTY									
Buildings									
Building Renewal - Kyneton Mechanics	166	-	166	-	-	-	-	166	-
Glass Processing Facility - Kyneton	499	-	499	-	-	430	-	69	-
Kerrie School and Hall	303	-	303	-	-	-	278	25	-
Kyneton Viewing Platform	175	-	175	-	-	-	175	-	-
Macedon Kindergarten Toilet Upgrade	519	-	-	519	-	487	-	32	-
Malmsbury Town Hall	223	-	223	-	-	-	-	223	-
Romsey Kindergarten Veranda upgrade	116	-	-	116	-	110	-	6	-
Woodend Community Centre Stage 2	500	-	500	-	-	500	-	-	-
TOTAL PROPERTY	2,501	-	1,866	635	-	1,527	453	521	-
INFRASTRUCTURE									
Footpaths and Cycleways									
Macedon Ranges shared trails	6,000	6,000	-	-	-	5,500	-	-	500
Daylesford to Hanging Rock trail	1,467	1,467	-	-	-	500	500	467	-
Recreational, leisure and community facilities									
Dixon Field Master Plan implementation	103	-	103	-	-	-	-	103	-
Kyneton Showgrounds Netball Development	259	-	259	-	-	-	-	259	-
Macedon Ranges Regional Sports Precinct Stage 2	252	-	252	-	-	-	-	252	-
New Gisborne Tennis Court Lighting	258	-	258	-	-	137	-	121	-
Riddells Creek Rec Reserve Oval Lighting	609	-	609	-	-	300	-	309	-

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Woodend Gilbert Gordon Netball Court	1,257	-	1,257	-	-	945	-	312	-
Open Space									
Gisborne Fields Stage 5	254	-	254	-	-	-	-	254	-
Roads									
Macedon Ranges Regional Sports Precinct Stage 1- Baringo & Hamilton Rds. Intersection upgrade	329	-	-	329	-	-	-	329	-
Mt Gisborne Road, Gisborne	758	-	758	-	-	758	-	-	-
Pedestrian Crossing – Station Street Riddells Creek	134	-	134	-	-	75	-	59	-
Other Infrastructure									
Kyneton Landfill Biofilter Facility	800	800	-	-	-	-	-	-	800
TOTAL INFRASTRUCTURE	12,480	8,267	3,884	329	-	8,215	500	2,465	1,300
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	14,981	8,267	5,750	964	-	9,742	953	2,986	1,300

¹ The Carry Forward projects list includes projects endorsed by Council during the April Council meeting, intended to be carried forward at 30 June 2024. Following the conclusion of the financial year, final balances for these projects, as well as any newly identified projects during May and June, will be reconciled post-June 30, 2024. Subsequently, formal approval will be sought to carry forward these amounts.

10.6 Summary of planned capital works expenditure

For the years ending 30 June 2026, 2027 and 2028

2025/26	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property										
Buildings	7,535	5,200	2,335	-	-	7,535	2,600	-	4,935	-
Total buildings	7,535	5,200	2,335	-	-	7,535	2,600	-	4,935	-
Total property	7,535	5,200	2,335	-	-	7,535	2,600	-	4,935	-
Plant and equipment										
Plant, machinery and equipment	1,625	-	1,625	-	-	1,625	-	-	1,625	-
Computers and telecommunications	672	-	672	-	-	672	-	-	672	-
Total plant and equipment	2,297	-	2,297	-	-	2,297	-	-	2,297	-
Infrastructure										
Roads	10,771	250	5,601	-	4,920	10,771	6,151	100	4,520	-
Bridges	1,083	-	1,083	-	-	1,083	-	-	1,083	-
Footpaths and cycleways	600	-	600	-	-	600	-	-	600	-
Drainage	692	61	510	-	121	692	-	-	692	-
Recreational, leisure and community facilities	12,909	11,355	1,139	-	415	13,409	11,905	-	1,004	-
Parks, open space and streetscapes	745	50	520	-	176	745	-	-	745	-
Other infrastructure	445	-	445	-	-	445	-	-	445	-
Total infrastructure	27,246	11,716	9,898	-	5,632	27,246	18,056	100	9,090	-
Total capital works expenditure	37,078	16,916	14,530	-	5,632	37,078	20,656	100	16,322	-

2026/27	Asset expenditure types					Funding sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	8,285	6,200	2,085	-	-	8,285	3,660	-	4,625	-
Total buildings	8,285	6,200	2,085	-	-	8,285	3,660	-	4,625	-
Total property	8,285	6,200	2,085	-	-	8,285	3,660	-	4,625	-
Plant and equipment										
Plant, machinery and equipment	1,625	-	1,625	-	-	1,625	-	-	1,625	-
Computers and telecommunications	310	-	310	-	-	310	-	-	310	-
Total plant and equipment	1,935	-	1,935	-	-	1,935	-	-	1,935	-
Infrastructure										
Roads	11,821	278	6,481	-	5,062	11,821	6,179	250	5,392	-
Bridges	736	-	736	-	-	736	-	-	736	-
Footpaths and cycleways	1,123	540	560	-	23	1,123	-	-	1,123	-
Drainage	717	60	537	-	120	717	-	-	717	-
Recreational, leisure and community facilities	2,733	-	2,733	-	-	2,733	752	-	1,981	-
Parks, open space and streetscapes	465	91	260	-	115	465	-	-	465	-
Other infrastructure	445	-	445	-	-	445	-	-	445	-
Total infrastructure	18,041	969	11,752	-	5,320	18,041	6,931	250	10,860	-
Total capital works expenditure	28,261	7,169	15,772	-	5,320	28,261	10,591	250	17,420	-

2027/28	Asset expenditure types					Funding sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Buildings	2,085	-	2,085	-	-	2,085	260	-	1,825	-
Total buildings	2,085	-	2,085	-	-	2,085	260	-	1,825	-
Total property	2,085	-	2,085	-	-	2,085	260	-	1,825	-
Plant and equipment										
Plant, machinery and equipment	1,625	-	1,625	-	-	1,625	-	-	1,625	-
Computers and telecommunications	265	-	265	-	-	265	-	-	265	-
Total plant and equipment	1,890	-	1,890	-	-	1,890	-	-	1,890	-
Infrastructure										
Roads	10,804	28	5,315	-	5,461	10,824	3,207	-	7,597	-
Bridges	356	-	356	-	-	356	-	-	356	-
Footpaths and cycleways	11,023	10,440	560	-	23	11,023	9,900	-	1,123	-
Drainage	763	-	763	-	-	763	-	-	763	-
Recreational, leisure and community facilities	2,175	15	2,145	-	15	2,175	-	-	2,175	-
Parks, open space and streetscapes	445	50	295	-	100	445	-	-	445	-
Other infrastructure	445	-	445	-	-	445	-	-	445	-
Total infrastructure	26,011	10,505	9,879	-	5,599	26,011	13,107	-	12,904	-
Total capital works expenditure	29,986	10,533	13,854	-	5,599	29,986	13,107	-	16,619	-

10.7. Capital recurring programs and projects 2024/25

Building renewal program			Total \$1,980,000
Locality	Ward	Building/program	Details and comments
Bolinda	East	Bolinda Hall	Renewal works
Riddells Creek	East	Riddells Creek Scouts building	Riddells Creek Scout Group, hall sewer connection, carpark and solar light design renewal works
Riddells Creek	East	Riddells Creek Senior Citizens	Cleaners sink and pipework
Romsey	East	Romsey Hub	Romsey Hub automatic door replacement
Gisborne	South	Gisborne Mechanics	Renewal works
Gisborne	South	Gisborne Aquatic Centre	Office renewal
Kyneton	West	Kyneton Sports & Aquatic Centre	Lift renewal
Malmsbury	West	Malmsbury Hall	Electrical audit and oven replacement
Woodend	West	Gilbert Gordon social rooms	Decking and carpet replacement
Woodend	West	Buffalo Stadium	Floor renewal and subfloor drainage
Region	Region	Building security upgrade	Upgrade to a cloud based platform
Region	Region	HVAC renewals	HVAC renewal across Council buildings
Region	Region	Aquatic plant renewals	At aquatic centres as required
Region	Region	Emergent items	Emergent items as required

Building design projects			Total \$215,000
	Ward	Building/program	Details and comments
Kyneton	West	Kyneton Mechanics Institute	Gas boiler replacement
Kyneton	West	Kyneton Town Hall	Gas boiler replacement
Kyneton	West	Kyneton Red Brick Hall	Gas appliances replacement
Woodend	West	Woodend Racecourse Reserve	Female friendly changerooms
Macedon	South	Tony Clarke Reserve bowling clubrooms	Bowling clubrooms detailed designs

Building demolition projects			Total \$20,000
Locality	Ward	Building/program	Details and comments
Region	Region	As identified	Removal of structures not required

Bridge program			Total \$257,010
Locality	Ward	Building/program	Details and comments
Lancefield	East	White Bridge Road Cobaw/Lancefield	Upgrade or replacement to meet the level of service required for fire access
Romsey	East	Romsey Main Road east side	Bridge deck refurbishment
Macedon	South	Clarke Streek Macedon footbridge	New footbridge construction

Drainage program			Total \$806,250
Locality	Ward	Building/program	Details and comments
Gisborne	South	Fersfield Road detention and water quality	Detention and treatment system
Malmsbury	West	Malmsbury Botanic Gardens drainage works	Works to ensure footpath accessible all year
Woodend	West	Glenns Court drainage works	Works to reduce flooding on private property
Region	Region	Regional unplanned works	Works that arise during the year

Road program			Total \$7,918,211
Locality	Ward	Building/program	Details and comments
Baynton	East	Bourke and Wills Track	Road widening and rehabilitation, including drainage and crossover improvements
Gisborne	South	Mount Gisborne Road	Rehabilitation pavement for 1,300m
Kyneton	West	Lauriston Road	Road rehabilitation from Youngs Road intersection to 685 Lauriston Road for 1,200m
Kyneton	West	Kyneton – Metcalfe Road	Reconstruction from Fiddlers Green Road to Malmsbury East Road
Springhill	West	Kyneton – Springhill Road	Road widening and rehabilitation for 700m. Works includes drainage and crossover improvements
Woodend	West	Old Lancefield Road	Reconstruction, kerb renewal as required, intersection upgrade at Savages Lane

Recreation program			Total \$995,000
Locality	Ward	Building/program	Details and comments
Gisborne	South	Gisborne Skate & BMX park feasibility study	Feasibility study to find the best location for the location of the Gisborne Stake & BMX park
South Gisborne	South	Gilligan Reserve South Gisborne LED lighting upgrade	Upgrade the lighting at South Gisborne tennis club to LED lighting
Kyneton	West	Kyneton Showgrounds oval boundary fence	Low height perimeter fence around the bottom oval boundary
Lancefield	East	Lancefield Pool fence replacement	The perimeter fence surrounding the pool to be replaced
Romsey	East	Romsey Netball Courts surface	Renew the netball court surface
Romsey	East	Romsey Tennis Courts surface	Renew the tennis court surface
Woodend	West	Woodend Tennis Club courts	Renewal of courts 4, 5 & 6 following water damage
New Gisborne	South	Ross Watt Reserve	Design of two new tennis courts with LED lighting

11. 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	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit)/adjusted underlying revenue	1	2.8%	1.78%	4.2%	(5.4%)	(16.6%)	4.9%	+
Liquidity									
Working capital	Current assets/current liabilities	2	167.8%	122.9%	120.2%	112.3%	110.4%	104.2%	+
Unrestricted cash	Unrestricted cash/current liabilities	3	4.2%	3.4%	17.8%	16.7%	22.1%	18.3%	+
Obligations									
Loans and borrowings	Interest-bearing loans and borrowings/rate revenue	4	9.5%	28.5%	29.1%	21.9%	22.5%	19.2%	-
Loans and borrowings	Interest and principal repayments on interest-bearing loans and borrowings/rate revenue		0.6%	1.3%	1.9%	2.8%	6.3%	2.9%	-
Indebtedness	Non-current liabilities/own source revenue		12.0%	25.9%	25.5%	22.1%	21.9%	18.8%	+
Asset renewal	Asset renewal and upgrade expense/asset depreciation	5	123.4%	111.6%	112.3%	126.6%	128.3%	125.7%	o
Stability									
Rates concentration	Rate revenue/adjusted underlying revenue	6	52.4%	61.8%	60.5%	66.3%	73.8%	60.5%	+
Efficiency									
Expenditure level	Total expenses/no. of property assessments		\$4,413	\$4,121	\$4,171	\$4,278	\$4,335	\$4,399	-
Revenue level	Total rate revenue/no. of property assessments		\$1,930	\$2,590	\$2,633	\$2,688	\$2,742	\$2,797	+

Key to forecast trend:

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

1. Adjusted underlying result

This is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

2. Working capital

This is the proportion of current liabilities represented by current assets. Levels remain above 100% across the reporting years, despite starting to drop closer to 100% in the later years of the plan. Contributing to this decline is the continual annual deliver of Council's annual renewal program, that remains greater than 100% as a measure against depreciation. This demonstrates Council's intention to invest in its assets.

3. Unrestricted cash

Similar to working capital, this indicator represents Council's ability to meet its short-term commitments, without the need to use funds that are earmarked for other purposes.

4. Debt compared to rates

This indicator measures the level of Council's total debt as a percentage of rate revenue. Future years' percentage does increase but debt levels remain in compliance with Council's Borrowing Policy and remains at low-risk levels within the Victorian Auditor General's Office indicators.

5. Asset renewal

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

6. Rates concentration

This reflects the extent of reliance on rate revenues to fund all of Council's ongoing services.

Appendix 1. Summary of new initiatives

No.	Department	New initiative description	Category	Ongoing
1	Statutory Planning	Administration Staff Member	NS	Yes
2	Strategic Planning and Environment	Strategic Planning Officer	NS	Yes*
3	Engineering and Resource Recovery	Asset Inspector	NS	Yes
4	Governance	Coordinator Performance & Assurance	NS	No
5	Open Space and Recreation	Botanic Gardens Team Leader	NS	Yes
6	Open Space and Recreation	Apprentice Horticulturalist	NS	Yes
7	Engineering and Resource Recovery	Increase Bridge and Major Culvert - Maintenance	IBB	Yes
8	Engineering and Resource Recovery	Increase Drainage Maintenance	IBB	Yes
9	Engineering and Resource Recovery	Increase Guardrail Maintenance	IBB	Yes
10	Engineering and Resource Recovery	Traffic Management for Maintenance Works	NP	Yes
11	Assets and Project Management Office	Review and update Asset Plan	NP	No
12	Community Strengthening	Gambling Harm Policy Implementation	NP	Yes
13	Children Youth and Family Services	Live4Life Program review	NP	No
14	Finance and Reporting	Create new Community Vision, Council Plan	NP	Yes*
15	People and Wellbeing	Wellbeing and Early Intervention Program	NP	Yes
16	People and Wellbeing	Cultural Development Workshops	NP	No
17	Governance	Councillor Induction and Group training	NP	Yes
18	Governance	Professional External support	NP	Yes
19	Information Services	Engage a Microsoft partner to advise on configuration of SharePoint	NP	No
20	Information Services	Review of Information Systems and technologies	NP	No
21	Information Services	Upgrade Pathway to the UX version	NP	No
22	Information Services	Implementation of additional HR applications	NP	No
23	Information Services	Implement ICT updates to ensure Council is protected against cybersecurity threats	NP	No
24	Information Services	ICT server room migration to cloud investigation	NP	No
25	Information Services	Telephone Systems Review	NP	No
26	Corporate	Service Planning and Review	NP	No
27	Safer Communities	Commence a review and rewrite of the Domestic Wastewater Management plan	NP	Yes*
28	Strategic Planning and Environment	Commence a Planning Scheme Review	NP	Yes*
29	Strategic Planning and Environment	Climate Emergency Plan partner support	NP	Yes*
30	Strategic Planning and Environment	Gisborne and Romsey DPO work	NP	Yes*
31	Strategic Planning and Environment	Woodend and Kyneton Flood Study implementation	NP	No
32	Open Space and Recreation	Kyneton Botanic Gardens – Planning documents	NP	No
33	Open Space and Recreation	Increase Shire Wide Tree Planting program	IBB	Yes
34	Open Space and Recreation	Purchase Wide Area Mower/Tractor	NP	No
35	Information Services	ICT Disaster Recovery Program	NP	Yes
36	Assets and Project Management Office	Macedon Ranges Shared Trails (Woodend to Riddells Creek)	NP	No
37	Assets and Project Management Office	Macedon Ranges Regional Sports Precinct – Stage 2	NP	No
38	Open Space and Recreation	Ross Watt Reserve – New tennis court design	NP	No
		Total net cost of new initiatives (\$,000)	\$3,849	

Note: Category: New project (NP), new staff position or additional staff hours (NS), increase to current base budget (IBB)

* Position or Project is ongoing for an agreed period of time (multiyear).

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
General					
Customer Service					
Cake Stall Hire	Per Stall	\$ 13.50	\$ 14.20	\$ 0.70	5.2%
Photocopying - Private per copy:					
A4 (per side)	Per Copy	\$ 1.00	\$ 1.10	\$ 0.10	10.0%
A3 (per side)	Per Copy	\$ 1.50	\$ 1.60	\$ 0.10	6.7%
Colour (per side)	Per copy	\$ 6.60	\$ 6.90	\$ 0.30	4.5%
Woodend Community Hub					
Hall Hire (Category 4 HH)					
Not for Profit - Full Day (8hrs)	Per Day	\$ 256.00	\$ 269.00	\$ 13.00	5.1%
Not for Profit - Hourly	Per Hour	\$ 45.70	\$ 48.00	\$ 2.30	5.0%
Commercial - Full Day (8hrs)	Per Day	\$ 366.00	\$ 384.00	\$ 18.00	4.9%
Commercial - Hourly	Per Hour	\$ 65.40	\$ 68.70	\$ 3.30	5.0%
Multipurpose Room (Category 2 MP)					
Not for Profit - Full Day (8hrs)	Per Day	\$ 186.00	\$ 195.00	\$ 9.00	4.8%
Not for Profit - Hourly	Per Hour	\$ 33.20	\$ 34.90	\$ 1.70	5.1%
Commercial - Full Day (8hrs)	Per Day	\$ 265.00	\$ 278.00	\$ 13.00	4.9%
Commercial - Hourly	Per Hour	\$ 47.30	\$ 49.70	\$ 2.40	5.1%
Hall and Multipurpose Room					
Not for Profit - Full Day (8hrs)	Per Day	\$ 312.00	\$ 328.00	\$ 16.00	5.1%
Not for Profit - Hourly	Per Hour	\$ 55.30	\$ 58.10	\$ 2.80	5.1%
Commercial - Full Day (8hrs)	Per Day	\$ 446.00	\$ 468.00	\$ 22.00	4.9%
Commercial - Hourly	Per Hour	\$ 78.90	\$ 82.80	\$ 3.90	4.9%
Romsey Hub					
Mt William Room					
Not for Profit - Full Day (8hrs)	Per Day	\$ 139.00	\$ 146.00	\$ 7.00	5.0%
Not for Profit - Hourly	Per Hour	\$ 25.30	\$ 26.60	\$ 1.30	5.1%
Commercial - Full Day (8hrs)	Per Day	\$ 199.00	\$ 209.00	\$ 10.00	5.0%
Commercial - Hourly	Per Hour	\$ 36.10	\$ 37.90	\$ 1.80	5.0%
Monegeetta Room					
Not for Profit - Full Day (8hrs)	Per Day	\$ 117.00	\$ 123.00	\$ 6.00	5.1%
Not for Profit - Hourly	Per Hour	\$ 20.50	\$ 21.50	\$ 1.00	4.9%
Commercial - Full Day (8hrs)	Per Day	\$ 166.00	\$ 174.00	\$ 8.00	4.8%
Commercial - Hourly	Per Hour	\$ 29.40	\$ 30.90	\$ 1.50	5.1%
Mt William Room & Monegeetta Room Combined					
Not for Profit - Full Day (8hrs)	Per Day	\$ 178.00	\$ 187.00	\$ 9.00	5.1%
Not for Profit - Hourly	Per Hour	\$ 31.50	\$ 33.10	\$ 1.60	5.1%
Commercial - Full Day (8hrs)	Per Day	\$ 255.00	\$ 268.00	\$ 13.00	5.1%
Commercial - Hourly	Per Hour	\$ 45.10	\$ 47.40	\$ 2.30	5.1%
Note - there is some availability of free meeting room hire for Not for Profit Groups (see details below after line 551)					
Activities on Roads					
Activities on Roads (Not for Profit)					
Activities on Roads (Sporting)	Per Activity	\$ 200.00	\$ 210.00	\$ 10.00	5.0%
Activities on Roads (Commercial)					
Activities on Roads	Per Activity	\$ 750.00	\$ 790.00	\$ 40.00	5.3%
Engineering & Resource Recovery					
Residential and Rural Permits					
Permit to enter a building site by means of a motor vehicle having a gross weight exceeding two tonnes.	Per Permit	\$ 555.00	\$ 583.00	\$ 28.00	5.0%
Permit to occupy a road/footpath for works	Per Permit	\$ 555.00	\$ 583.00	\$ 28.00	5.0%
Permit to install/connect to stormwater drain	Per Permit	\$ 410.00	\$ 431.00	\$ 21.00	5.1%
Permit to alter or open the road (including Vehicle Crossing)	Per Permit	\$ 410.00	\$ 431.00	\$ 21.00	5.1%
Permit to access a building site from a point other than a vehicle crossing	Per Permit	\$ 555.00	\$ 583.00	\$ 28.00	5.0%
Temporary Storage of material on road reserve	Per Permit	\$ 555.00	\$ 583.00	\$ 28.00	5.0%
Nature strip landscaping application	Per Permit	\$ 232.00	\$ 244.00	\$ 12.00	5.2%
Engineering/Drainage Assessment					
Single Dwellings	Per Application	\$ 150.00	New	New	100.0%
1 -5 Dwellings	Per Application	\$ 350.00	New	New	100.0%
5+ Dwellings, Commercial, Industrial	Per Application	\$ 500.00	New	New	100.0%
TMP -Does not require closure of any traffic lanes.	Per Application	\$ 75.70	New	New	100.0%
TMP - Requires closure of one or more traffic lanes.	Per Application	\$ 245.80	New	New	100.0%
TMP - Requires closure of a road.	Per Application	\$ 642.80	New	New	100.0%
Site Inspection/Supervision - Development					
Single Dwellings	Per Application	\$ 150.00	New	New	100.0%
1 -5 Dwellings	Per Application	\$ 350.00	New	New	100.0%
5+ Dwellings, Commercial, Industrial	Per Application	\$ 500.00	New	New	100.0%

Appendix 2. Customer Fees and Charges 2024/25

Description of charge	Unit of Measure	2023/24 Charge (GST inc)	2024/25 Charge (GST inc)	Fee Change (\$)	Fee Change (%)
Recycling Materials					
Per Bag (120 litres)	Per Bag		\$ 8.00	New	100.0%
Drum (200 litres)	Per Drum		\$ 13.50	New	100.0%
Wheellie Bin (240 litres)	Per Bin		\$ 16.00	New	100.0%
Small Boot	Per Boot load		\$ 20.40	New	100.0%
Small Ute/Station Wagon	Per load		\$ 27.20	New	100.0%
Small Tray Ute	Per load		\$ 59.00	New	100.0%
Trailer (6x4x1 foot)	Per Trailer		\$ 47.00	New	100.0%
Paper and Cardboard		Free	Free	\$ -	0.0%
Comingled recycling	Per m3		\$ 68.00	New	100.0%
Gas Bottles - Small	Per Bottle	\$ 8.50	\$ 9.00	\$ 0.50	5.9%
Gas Bottles - Large	Per Bottle	\$ 14.00	\$ 14.50	\$ 0.50	3.6%
Mattress - all sizes	Per Mattress	\$ 30.00	\$ 38.00	\$ 8.00	26.7%
General Waste					
Per Bag (120 litres)	Per Bag	\$ 9.50	\$ 11.00	\$ 1.50	15.8%
Drum (200 litres)	Per Drum	\$ 21.00	\$ 18.40	-\$ 2.60	-12.4%
Wheellie Bin (240 litres)	Per Bin	\$ 21.00	\$ 22.00	\$ 1.00	4.8%
Small Boot	Per Boot load	\$ 23.40	\$ 27.60	\$ 4.20	17.9%
Small Ute/Station Wagon	Per load	\$ 45.50	\$ 36.80	-\$ 8.70	-19.1%
Small Tray Ute	Per load	\$ 68.90	\$ 80.10	\$ 11.20	16.3%
Trailer (6x4x1 foot)	Per Trailer	\$ 52.50	\$ 62.60	\$ 10.10	19.2%
Heaped trailer(6x4x2 foot)	Per Trailer	\$ 105.00	\$ 125.20	\$ 20.20	19.2%
Vehicle/Trailer (6x4x3 foot)	Per Trailer	\$ 157.50	\$ 187.80	\$ 30.30	19.2%
Vehicle/Trailer (6x4x4 foot)	Per Trailer	\$ 210.00	\$ 250.40	\$ 40.40	19.2%
Vehicle/Trailer (8x5x1 foot)	Per Trailer	\$ 87.50	\$ 103.90	\$ 16.40	18.7%
Vehicle/Trailer (8x5x2 foot)	Per Trailer	\$ 175.00	\$ 207.80	\$ 32.80	18.7%
Vehicle/Trailer (8x5x3 foot)	Per Trailer	\$ 262.50	\$ 311.70	\$ 49.20	18.7%
Vehicle/Trailer (8x5x4 foot)	Per Trailer	\$ 350.00	\$ 415.60	\$ 65.60	18.7%
Vehicle/Trailer (10x6x1 foot)	Per Trailer	\$ 172.25	\$ 156.40	-\$ 15.85	-9.2%
Vehicle/Trailer (10x6x2 foot)	Per Trailer	\$ 344.50	\$ 312.80	-\$ 31.70	-9.2%
Vehicle/Trailer (10x6x3 foot)	Per Trailer	\$ 516.75	\$ 469.20	-\$ 47.55	-9.2%
Vehicle/Trailer (10x6x4 foot)	Per Trailer	\$ 689.00	\$ 625.60	-\$ 63.40	-9.2%
Vehicle/Trailer (12x7x1 foot)	Per Trailer	\$ 183.75	\$ 218.80	\$ 35.05	19.1%
Vehicle/Trailer (12x7x2 foot)	Per Trailer	\$ 367.50	\$ 437.60	\$ 70.10	19.1%
Vehicle/Trailer (12x7x3 foot)	Per Trailer	\$ 551.25	\$ 656.40	\$ 105.15	19.1%
Vehicle/Trailer (12x7x4 foot)	Per Trailer	\$ 735.00	\$ 875.20	\$ 140.20	19.1%
Engine Oil over 20 litres- per litre	Per Litre	\$ 0.70	\$ 0.90	\$ 0.20	28.6%
Green Waste - (non-residential)					
Per Bag	Per Bag	\$ 8.90	\$ 9.30	\$ 0.40	4.5%
Drum (200 litres)	Per Drum	\$ 18.90	\$ 19.80	\$ 0.90	4.8%
Wheellie Bin (240 litres)	Per Bin	\$ 18.90	\$ 19.80	\$ 0.90	4.8%
Small Boot	Per Boot load	\$ 21.00	\$ 22.10	\$ 1.10	5.2%
Small Tray Ute	Per load	\$ 40.80	\$ 42.80	\$ 2.00	4.9%
Small Ute/Station Wagon	Per load	\$ 61.80	\$ 64.90	\$ 3.10	5.0%
Trailer (6x4x1)	Per Trailer	\$ 40.50	\$ 42.50	\$ 2.00	4.9%
Heaped trailer(6x4x2)	Per Trailer	\$ 81.00	\$ 85.10	\$ 4.10	5.1%
Vehicle/Trailer (6x4x3)	Per Trailer	\$ 122.00	\$ 128.10	\$ 6.10	5.0%
Vehicle/Trailer (6x4x4)	Per Trailer	\$ 162.00	\$ 170.10	\$ 8.10	5.0%
Vehicle/Trailer (8x5x1)	Per Trailer	\$ 69.80	\$ 73.30	\$ 3.50	5.0%
Vehicle/Trailer (8x5x2)	Per Trailer	\$ 140.00	\$ 147.00	\$ 7.00	5.0%
Vehicle/Trailer (8x5x3)	Per Trailer	\$ 209.00	\$ 219.50	\$ 10.50	5.0%
Vehicle/Trailer (8x5x4)	Per Trailer	\$ 279.00	\$ 293.00	\$ 14.00	5.0%
Vehicle/Trailer (10x6x1)	Per Trailer	\$ 98.30	\$ 103.20	\$ 4.90	5.0%
Vehicle/Trailer (10x6x2)	Per Trailer	\$ 197.00	\$ 206.90	\$ 9.90	5.0%
Vehicle/Trailer (10x6x3)	Per Trailer	\$ 295.00	\$ 309.80	\$ 14.80	5.0%
Vehicle/Trailer (10x6x4)	Per Trailer	\$ 393.00	\$ 412.70	\$ 19.70	5.0%
Vehicle/Trailer (12x7x1)	Per Trailer	\$ 134.00	\$ 140.70	\$ 6.70	5.0%
Vehicle/Trailer (12x7x2)	Per Trailer	\$ 268.00	\$ 281.40	\$ 13.40	5.0%
Vehicle/Trailer (12x7x3)	Per Trailer	\$ 402.00	\$ 422.10	\$ 20.10	5.0%
Vehicle/Trailer (12x7x4)	Per Trailer	\$ 536.00	\$ 562.80	\$ 26.80	5.0%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Green Waste - (residential)					
Per Bag	Per Bag	Free	\$ 2.40	2.40	100.0%
Drum (200 litres)	Per Drum	Free	\$ 4.00	4.00	100.0%
Wheelie Bin (240 litres)	Per Bin	Free	\$ 4.80	4.80	100.0%
Small Boot	Per Boot load	Free	\$ 6.00	6.00	100.0%
Small Tray Ute	Per load	Free	\$ 8.00	8.00	100.0%
Small Ute/Station Wagon	Per load	Free	\$ 17.40	17.40	100.0%
Trailer (6x4x1)	Per Trailer	Free	\$ 13.80	13.80	100.0%
Heaped trailer(6x4x2)	Per Trailer	Free	\$ 27.60	27.60	100.0%
Vehicle/Trailer (6x4x3)	Per Trailer	Free	\$ 41.40	41.40	100.0%
Vehicle/Trailer (6x4x4)	Per Trailer	Free	\$ 55.20	55.20	100.0%
Vehicle/Trailer (8x5x1)	Per Trailer	Free	\$ 22.60	22.60	100.0%
Vehicle/Trailer (8x5x2)	Per Trailer	Free	\$ 45.20	45.20	100.0%
Vehicle/Trailer (8x5x3)	Per Trailer	Free	\$ 67.80	67.80	100.0%
Vehicle/Trailer (8x5x4)	Per Trailer	Free	\$ 90.40	90.40	100.0%
Vehicle/Trailer (10x6x1)	Per Trailer	Free	\$ 34.00	34.00	100.0%
Vehicle/Trailer (10x6x2)	Per Trailer	Free	\$ 68.00	68.00	100.0%
Vehicle/Trailer (10x6x3)	Per Trailer	Free	\$ 102.00	102.00	100.0%
Vehicle/Trailer (10x6x4)	Per Trailer	Free	\$ 136.00	136.00	100.0%
Vehicle/Trailer (12x7x1)	Per Trailer	Free	\$ 47.60	47.60	100.0%
Vehicle/Trailer (12x7x2)	Per Trailer	Free	\$ 95.20	95.20	100.0%
Vehicle/Trailer (12x7x3)	Per Trailer	Free	\$ 142.80	142.80	100.0%
Vehicle/Trailer (12x7x4)	Per Trailer	Free	\$ 190.40	190.40	100.0%
Tyres					
Car	Per Tyre	\$ 10.00	\$ 10.00	-	0.0%
Car tyre with rim attached	Per Tyre	\$ 10.00	\$ 10.00	-	0.0%
Light Truck	Per Tyre	\$ 25.00	\$ 10.50	14.50	-58.0%
Truck	Per Tyre	\$ 45.00	\$ 25.00	20.00	-44.4%
Tractor	Per Tyre	\$ 230.00	\$ 230.00	-	0.0%
eWaste					
e-Waste - Computers/laptops	Per Item	Free	Free \$	-	0.0%
e-Waste - TV/dvd	Per Item	Free	Free \$	-	0.0%
e-Waste - Refrigerators	Per Item	Free	Free \$	-	0.0%
e-Waste - others	Per Item	Free	Free \$	-	0.0%
e-waste Non-residents - Other small	Per Item	\$ 2.00	\$ 2.10	0.10	5.0%
e-waste Non-residents - Other large	Per Item	\$ 3.00	\$ 3.20	0.20	6.7%
e-waste Non-residents - refrigerators	Per Item	\$ 5.00	\$ 5.30	0.30	6.0%
Mulch Sales					
Delivered within Macedon Ranges Shire 6m3 loads	Per Load 6m3	\$ 130.00	\$ 130.00	-	0.0%
Delivered within Macedon Ranges Shire 10m3 loads	Per Load 10m3	\$ 180.00	\$ 180.00	-	0.0%
Per Cubic metre loaded by Council	Per Cubic Metre	\$ 30.00	\$ 30.00	-	0.0%
Self service - per trailer load	Per Trailer	Free	Free \$	-	0.0%
Gravel Pit Operations					
Crushed per tonne (external)	Per Tonne	\$ 25.40	\$ 26.70	1.30	5.1%
Crushed per tonne (internal)	Per Tonne	\$ 13.30	\$ 14.00	0.70	5.3%
Uncrushed per tonne (external)	Per Tonne	\$ 16.20	\$ 17.00	0.80	4.9%
Uncrushed per tonne (Internal)	Per Tonne	\$ 8.60	\$ 9.00	0.40	4.7%
Clay Fill per tonne	Per Tonne	\$ 3.50	\$ 3.70	0.20	5.7%
Facilities and Operations					
Community Buses					
Non Community Group Booking per day	Per Day	\$ 62.00	\$ 65.10	3.10	5.0%
Non Community Group km rate	Per km	\$ 1.50	\$ 1.60	0.10	6.7%
Non Community Group E-Tag	Per E tag	\$ 17.70	\$ 18.60	0.90	5.1%
Community Group Booking	Per Day	\$ 21.90	\$ 23.00	1.10	5.0%
Community Group km rate	Per km	\$ 1.40	\$ 1.50	0.10	7.1%
Community Group E-Tag	Per E Tag	\$ 17.30	\$ 18.20	0.90	5.2%
Internal Group Booking Fee	Per Booking	\$ 19.00	\$ 20.00	1.00	5.3%
Internal Group Km rate	Per km	\$ 1.30	\$ 1.40	0.10	7.7%
Bond Social Functions	Per Function	\$ 350.00	\$ 350.00	-	0.0%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Saleyards					
Lambs/Sheep - per head	Per Head	\$ 1.50	\$ 1.60	\$ 0.10	6.7%
Store Sheep - per head	Per Head	\$ 1.10	\$ 1.20	\$ 0.10	9.1%
Goats - per head	Per Head	\$ 3.30	\$ 3.50	\$ 0.20	6.1%
Fat Cattle - per head	Per Head	\$ 14.40	\$ 15.10	\$ 0.70	4.9%
Cow/calf - per head	Per Head	\$ 16.50	\$ 17.30	\$ 0.80	4.8%
Bulls - per head	Per Head	\$ 20.00	\$ 21.00	\$ 1.00	5.0%
B/Calf - per head	Per Head	\$ 5.00	\$ 5.30	\$ 0.30	6.0%
Store Cattle - per head	Per Head	\$ 14.40	\$ 15.10	\$ 0.70	4.9%
Truck wash Fees per minute	Per Minute	\$ 1.66	\$ 1.70	\$ 0.04	2.4%
Horses - per head	Per Head	\$ 43.70	\$ 45.90	\$ 2.20	5.0%
Agents fees cattle	Per Sale	0.62%	0.62%	0.00%	0.0%
Agents fees sheep and goats	Per Sale	0.62%	0.62%	0.00%	0.0%
Agent fees horses	Per Sale	0.62%	0.62%	0.00%	0.0%
NLIS Buyer Fee - Cattle	Per Sale	\$ 3.30	\$ 3.50	\$ 0.20	6.1%
NLIS Tag Fee - Cattle	Per Sale	\$ 31.10	\$ 32.70	\$ 1.60	5.1%
NLIS Buyer Fee - Sheep	Per Sale	\$ 1.20	\$ 1.30	\$ 0.10	8.3%
NLIS Tag Fee - Sheep	Per Sale	\$ 5.90	\$ 6.20	\$ 0.30	5.1%
Saddlery - per sale event	Per Sale Event	\$ 498.00	\$ 523.00	\$ 25.00	5.0%
Private Weighing of cattle	Per Head	\$ 6.30	\$ 6.60	\$ 0.30	4.8%
Private use of saleyards	Per Hour	\$ 70.00	\$ 73.50	\$ 3.50	5.0%
Standpipe fees per kilolitre (1,000 litres)	Per Mega Litre	\$ 4.40	\$ 4.60	\$ 0.20	4.5%
Yard usage for livestock on consignment - per head	Per Head	\$ 2.40	\$ 2.50	\$ 0.10	4.2%
Safer Communities					
Health					
Public Health & Wellbeing Act Registration - New Business	Per Application	\$ 380.00	\$ 400.00	\$ 20.00	5.3%
Public Health & Wellbeing Act Premises Renewal of Registrations	Per Registration	\$ 260.00	\$ 275.00	\$ 15.00	5.8%
Public Health & Wellbeing Act Premises Registrations – Late fee after 31 December	Per Registration	\$ 125.00	\$ 130.00	\$ 5.00	4.0%
Public Health & Wellbeing Act Premises Transfer fee	Per Application	\$ 260.00	\$ 275.00	\$ 15.00	5.8%
Public Health and Wellbeing Act Premises Pre-registration Assessment Application (includes plans assessment and progress inspections)	Per Application	\$	\$ 300.00	New	100.0%
Septic Tank - New Application	Per Application	\$ 734.60	\$ 785.00	\$ 50.40	6.9%
Septic Tank - Alteration to existing	Per Permit	\$ 734.60	\$ 785.00	\$ 50.40	6.9%
Septic Tank - Amend permit	Per Permit	\$ 161.00	\$ 165.00	\$ 4.00	2.5%
Septic Tank - minor alterations	Per Permit	\$ 559.90	\$ 600.00	\$ 40.10	7.2%
Septic Tank - Transfer a permit	Per Permit	\$	\$ 160.00	New	100.0%
Septic Tank - Renew a permit	Per Permit	\$	\$ 160.00	New	100.0%
Septic Tank - Exemption from permit	Per Permit	\$	\$ 235.00	New	100.0%
Septic Tank - Search Fee	Per Search	\$ 153.00	\$ 155.00	\$ 2.00	1.3%
Septic Tank - Fees for inspection	Per Inspection	\$ 199.00	\$ 200.00	\$ 1.00	0.5%
Food Act Premises Pre-registration Assessment Application for class 1, 2, 3 and 3A (includes plans assessment, progress inspection)	Per Application	\$	\$ 300.00	New	100.0%
Food Act Premises - Alteration of existing food premises (includes assessment of plans and progress inspections)	Per Application	\$	\$ 250.00	New	100.0%
Food Act Premises Renewal Fees Class 1	Per Registration	\$ 550.00	\$ 580.00	\$ 30.00	5.5%
Food Act Premises Registration- New Bus Class 1	Per Application	\$ 720.00	\$ 755.00	\$ 35.00	4.9%
Food Act Premises Renewal Fees Class 1 - Late Fee after 31 December	Per Registration	\$ 123.00	\$ 125.00	\$ 2.00	1.6%
Food Act Premises Renewal Fees Class 2	Per Registration	\$ 550.00	\$ 580.00	\$ 30.00	5.5%
Food Act Premises Registration - New Business Class 2	Per Registration	\$ 720.00	\$ 755.00	\$ 35.00	4.9%
Food Act Premises Renewal Fees Class 2 - late fee after 31 December	Per Registration	\$ 123.00	\$ 125.00	\$ 2.00	1.6%
Food Act Premises Renewal Fees Class 3a	Per Registration	\$ 410.00	\$ 430.00	\$ 20.00	4.9%
Food Act Premises Registration - New Business Class 3a	Per Registration	\$ 585.00	\$ 615.00	\$ 30.00	5.1%
Food Act Premises Renewal Fees Class 2 - late fee after 31 December	Per Registration	\$ 123.00	\$ 125.00	\$ 2.00	1.6%
Food Act Premises Renewal Fees Class 3	Per Registration	\$ 320.00	\$ 335.00	\$ 15.00	4.7%
Food Act Premises Registration - New Business Class 3	Per Application	\$ 446.00	\$ 455.00	\$ 9.00	2.0%
Food Act Premises Renewal Fees Class 3 - Late fee after 31 December	Per Registration	\$ 123.00	\$ 125.00	\$ 2.00	1.6%
Food Act Seasonal Sporting Club New and Renewal fee Class 2 & 3	Per Registration	\$ 123.00	\$ 125.00	\$ 2.00	1.6%
Fees for Inspection requested by purchaser/solicitor	Per Inspection	\$ 250.00	\$ 260.00	\$ 10.00	4.0%
Food Act Street Trader Temporary food premises fees	Per Application	\$ 125.00	\$ 130.00	\$ 5.00	4.0%
Food Act non-compliance inspection fee	Per Inspection	\$	\$ 250.00	New	100.0%
Residential Tenancies Act - Caravan Park Registration Fees	Per Registration		As set within regulations	New	100.0%
Residential Tenancies Act - Caravan Transfer Fee	Per Transfer		0.5 fee unit	New	100.0%
Meningococcal ACWY vaccine	Per vaccination	\$ 87.00	\$ 91.40	\$ 4.40	5.1%
Meningococcal B vaccine	Per vaccination	\$ 135.00	\$ 138.00	\$ 3.00	2.2%
Influenza vaccine	Per vaccination	\$ 14.00	\$ 15.00	\$ 1.00	7.1%
Varicella (Chicken Pox) vaccine	Per vaccination	\$ 70.00	\$ 73.50	\$ 3.50	5.0%
Diphtheria, Tetanus, Whooping cough vaccine	Per vaccination	\$ 50.00	\$ 52.50	\$ 2.50	5.0%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Community Safety					
Fire Hazard re inspection Fee	Per Inspection	\$ 208.00	\$ 213.00	\$ 5.00	2.4%
Animal Management					
Domestic Animal Business re inspection fee (1st compliance re-check)	Per Inspection	\$ 297.00	\$ 312.00	\$ 15.00	5.1%
Domestic Animal Business re inspection fee (non-compliance re-inspection fee 2nd and subsequent re-inspections - per visit fee)	Per Inspection	\$ 579.00	\$ 608.00	\$ 29.00	5.0%
After-hours Officer attendance fee Additional officer attendance fee	Per Attendance	\$ 92.00	\$ 97.00	\$ 5.00	5.4%
Cat Cage Hire Fees (per weekly hire)	Per Attendance	\$ 92.00	\$ 97.00	\$ 5.00	5.4%
Cat Cage on property set up fee (per Officer site visit - additional to cage hire fee)	Per Week	\$ 15.00	\$ 15.00	-	0.0%
	Per Cage	\$ 20.00	\$ 21.00	\$ 1.00	5.0%
Animal Registrations					
Replacement Tag and transfer from other Council areas	Per Tag	\$ 9.00	\$ 9.00	-	0.0%
Cat Registrations - (complete) Full	Per animal	\$ 148.00	\$ 151.00	\$ 3.00	2.0%
Cat Registrations - (complete) Concession Cat Registrations - (desexed/microchip/etc)	Per animal	\$ 74.00	\$ 75.00	\$ 1.00	1.4%
Cat Registrations - (desexed/microchip/etc) Concession	Per animal	\$ 49.00	\$ 50.00	\$ 1.00	2.0%
Cat Registrations - (desexed/microchip/etc) Concession	Per animal	\$ 24.50	\$ 25.00	\$ 0.50	2.0%
Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation)	Per animal	\$ 49.00	\$ 50.00	\$ 1.00	2.0%
Cat Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation) - Concession	Per animal	\$ 24.50	\$ 25.00	\$ 0.50	2.0%
Cat Registration - Initial registration for desexed cat (inc. adoptions) Waiver applied to first registration year only	Per animal	Free	Free	-	0.0%
Cat Registration - New (initial) registration between 1 Jan to 9 April (except cats kept for breeding at DAB)	Per animal	50% of full year	50% of full year	\$ -	0.0%
Cat Registration - Fostered by registered foster carer (1st 12 months)	Per animal	\$ 6.00	\$ 7.00	\$ 1.00	16.7%
Dog Registrations - (complete) Full	Per animal	\$ 198.00	\$ 208.00	\$ 10.00	5.1%
Dog Registrations - (complete) Pensioner	Per animal	\$ 99.00	\$ 104.00	\$ 5.00	5.1%
Dog Registrations - (desexed/micro chipped/etc) Full	Per animal	\$ 57.00	\$ 64.00	\$ 7.00	12.3%
Dog Registrations - (desexed/micro chipped/etc) Concession	Per animal	\$ 28.50	\$ 32.00	\$ 3.50	12.3%
Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training)	Per animal	\$ 66.00	\$ 69.00	\$ 3.00	4.5%
Dog Registration - Prescribed reduced fee category other (Over 10 Years, breeding in DAB, applicable organisation, approved obedience training) - Concession	Per animal	\$ 33.00	\$ 34.50	\$ 1.50	4.5%
Dog Registration - Farm Working Dog	Per animal	\$ 66.00	\$ 69.00	\$ 3.00	4.5%
Dog Registration - Farm Working Dog Concession	Per animal	\$ 33.00	\$ 34.50	\$ 1.50	4.5%
Dog Registration - Assistance Dogs (Guide, Hearing) and Government Authority exemptions	Per animal	Free	Free	-	0.0%
Dog Registration - Initial registration for desexed adopted dog from registered shelter	Per animal	\$ 19.00	\$ 20.00	\$ 1.00	5.3%
Discount applied to first registration year only					
Dog Registration - New (initial) registration between 1 Jan to 9 April (Excludes Dangerous, Menacing, Restricted Breed, Guard Dogs, and dogs kept for breeding at DAB)	Per animal	50% of full year	50% of full year	\$ -	0.0%
Dog Registration - Fostered by registered foster carer (1st 12 months)	Per animal	\$ 7.00	\$ 7.00	-	0.0%
Pet Registration - S18 register review fee	Per animal		\$ 25.00	New	100.0%
Animal Registration Renewal - Late fee	Per animal	\$ 12.00	\$ 12.00	-	0.0%
Animal Handling					
Impound Release Fee (from Council) - Dogs/Cats Pound reclaim fee (from contractor) - dogs	Per animal	\$ 100.00	\$ 105.00	\$ 5.00	5.0%
Pound reclaim fee (from contractor) - cats and small domestic pets (eg. rabbits, guinea pigs, ferrets, chickens, etc.)	Per animal	\$ 450.00	\$ 473.00	\$ 23.00	5.1%
Impound Release Fees - subsequent daily care fee normal impounds - Dogs/Cats/Small Animals	Per animal	\$ 250.00	\$ 263.00	\$ 13.00	5.2%
Impound Release Fee (from Council) - Dogs/Cats - subsequent impoundment within 6 months of initial impoundment	Per animal	\$ 15.00	\$ 16.00	\$ 1.00	6.7%
Seized dog daily care fee (investigation/case holds)	Per Day	\$ 200.00	\$ 210.00	10.00	5.0%
Seized cat/small domestic pets daily care fee (investigation/case holds)	Per Day	At cost	At cost	-	0.0%
Emergency welfare boarding	Per Day	At cost	At cost	-	0.0%
Pound contractor - registration admin processing fee (added to price of registration)	Per animal	\$ 25.75	\$ 27.00	\$ 1.25	4.9%
Microchipping Fee - Impounded Animals	Per animal	\$ 76.00	\$ 80.00	\$ 4.00	5.3%
Veterinary care costs for impounded / seized animals Dog Registration Declared Dangerous	Per animal	At cost	At cost	-	0.0%
Dog Registration Declared Menacing	Per animal	\$ 550.00	\$ 560.00	\$ 10.00	1.8%
Dog Registration Restricted Breed	Per animal	\$ 450.00	\$ 460.00	\$ 10.00	2.2%
Dog Registration - Declared Dog Concession (applies to Restricted Breed and Menacing only)	Per animal	\$ 450.00	\$ 460.00	\$ 10.00	2.2%
Dog Registration - Guard dog /protection trained dog	Per animal	\$ 225.00	\$ 230.00	\$ 5.00	2.2%
	Per animal	\$ 198.00	\$ 208.00	\$ 10.00	5.1%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Local Laws					
Local Law Busking Fee (over 18yrs age)	Per Permit	\$ 38.00	\$ 40.00	\$ 2.00	5.3%
Local Laws Fees - General Permit (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 175.00	\$ 184.00	\$ 9.00	5.1%
Local Laws Fees - General Permit (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 306.00	\$ 322.00	\$ 16.00	5.2%
Local Laws Fees - Shipping container / temporary storage container permit - application processing fee	Per Container	\$ 175.00	\$ 184.00	\$ 9.00	5.1%
Local Laws Fees - General Permit (charitable / not-for-profit one per annum)	Per Permit	50% full fee rate	50% full fee rate	\$ -	0.0%
Local Laws Fees - Permit to burn	Per Permit	Free	Free	\$ -	0.0%
Local Laws Fees - Additional Animal Permit (up to 5 total domestic pet dogs or cats - standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 112.00	\$ 118.00	\$ 6.00	5.4%
Local Laws Fees - Additional Animal Permit (up to 5 total domestic pet dog or cats - fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 196.00	\$ 206.00	\$ 10.00	5.1%
Local Laws Fees - Additional Animal Permit (up to 5 total) - concession rate	Per Permit	50% full fee rate	50% full fee rate	\$ -	0.0%
Local Laws Fees - Additional Animal Permit (6 or more total dogs or cats domestic pet keeping - standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 221.00	\$ 232.00	\$ 11.00	5.0%
Local Laws Fees - Additional Animal Permit (6 or more total dogs or cats domestic pet keeping - fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 387.00	\$ 406.00	\$ 19.00	4.9%
Local Laws Fees - Additional Animal Permit - small animals, roosters, peacocks, poultry, pigs, and farm animals (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 112.00	\$ 118.00	\$ 6.00	5.4%
Local Laws Fees - Additional Animal Permit - small animals, roosters, peacocks, poultry, pigs, and farm animals (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 196.00	\$ 206.00	\$ 10.00	5.1%
Local Law Permit - Outdoor Dining 1-4 tables and seats (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 185.00	\$ 194.00	\$ 9.00	4.9%
Local Law Permit - Outdoor Dining 1-4 tables and seats (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 324.00	\$ 340.00	\$ 16.00	4.9%
Local Law Permit - Outdoor Dining 5-8 tables and seats (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 276.00	\$ 290.00	\$ 14.00	5.1%
Local Law Permit - Outdoor Dining 5-8 tables and seats (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 483.00	\$ 507.00	\$ 24.00	5.0%
Local Law Permit - Outdoor Dining 9+ tables and seats (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 384.00	\$ 403.00	\$ 19.00	4.9%
Local Law Permit - Outdoor Dining 9+ tables and seats (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 672.00	\$ 705.00	\$ 33.00	4.9%
Local Law Permit - Ancillary furniture (eg. umbrellas, heaters, screens, plants) (price per business - standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 63.00	\$ 66.20	\$ 3.20	5.1%
Local Law Permit - Ancillary furniture (eg. umbrellas, heaters, screens, plants) (price per business - fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 110.00	\$ 115.00	\$ 5.00	4.5%
Local Law Permit - Goods for display 1-4 items (eg. display tables, shelves, clothes racks, etc.) (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 98.00	\$ 102.90	\$ 4.90	5.0%
Local Law Permit - Goods for display 1-4 items (eg. display tables, shelves, clothes racks, etc.) (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 172.00	\$ 181.00	\$ 9.00	5.2%
Local Law Permit - Goods for display 5-8 items (eg. display tables, shelves, clothes racks, etc.) (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 147.00	\$ 154.00	\$ 7.00	4.8%
Local Law Permit - Goods for display 5-8 items (eg. display tables, shelves, clothes racks, etc.) (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 257.00	\$ 270.00	\$ 13.00	5.1%
Local Law Permit - Goods for display 9+ items (eg. display tables, shelves, clothes racks, etc.) (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 197.00	\$ 207.00	\$ 10.00	5.1%
Local Law Permit - Goods for display 9+ items (eg. display tables, shelves, clothes racks, etc.) (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 345.00	\$ 362.00	\$ 17.00	4.9%
Local Law Permit - Moveable advertising signs / flags - fee per each item (note - maximum 2 signs permitted) (standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 49.00	\$ 51.50	\$ 2.50	5.1%
Local Law Permit - Moveable advertising signs / flags - fee per each item (note - maximum 2 signs permitted) (fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 86.00	\$ 90.00	\$ 4.00	4.7%
Local Law Permit - Real Estate Signs (price per franchise - standard fee up to and incl. 12 month permit duration)	Per Permit	\$ 226.00	\$ 237.00	\$ 11.00	4.9%
Local Law Permit - Real Estate Signs (price per franchise - fee for over 12 months permit duration - maximum to 24 months)	Per Permit	\$ 395.00	\$ 415.00	\$ 20.00	5.1%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Permit amendment application fee - Roadside and Footpath Trading permit	Per Permit	\$ 25.00	\$ 26.00	\$ 1.00	4.0%
Mobile Trading - Ice cream vans (roaming)	Per Permit	\$ 250.00	\$ 263.00	\$ 13.00	5.2%
Mobile Trading - sausage sizzle / bake sale (not-for-profit)	Per Permit	\$ 50.00	\$ -	\$ 50.00	-100.0%
Mobile Trading - Set location up to one week	Per Permit	\$ 600.00	\$ 630.00	\$ 30.00	5.0%
Mobile Trading - Set location up to 3 months	Per Permit	\$ 3,000.00	\$ 3,150.00	\$ 150.00	5.0%
Skip Bin Permit (domestic use 4m3 size and under)	Per Permit	\$ 98.00	\$ 103.00	\$ 5.00	5.1%
Bull/Stallion Impound Release Fee (per head)(excludes transport costs)	Per Head	\$ 202.00	\$ 212.00	\$ 10.00	5.0%
Other (Large) Livestock Impound Release Fee (per head)(excludes transport)(horses/cattle)	Per Head	\$ 123.00	\$ 129.00	\$ 6.00	4.9%
(Medium) Livestock Impound Release Fee (per head)(excludes transport costs)(sheep/goat/alpaca/pig)	Per Head	\$ 59.00	\$ 62.00	\$ 3.00	5.1%
Small animal Impound Council Release Fee (per head) (rabbit/ferret/chicken/pet birds, etc.)	Per Head	\$ 30.00	\$ 31.50	\$ 1.50	5.0%
NLIS Livestock tagging fee (for impounded stock not tagged)	Per head		\$ 11.00	New	100.0%
Livestock Management and Care Fee - Up to 5 head of stock daily care fee	Per Day	\$ 61.00	\$ 64.00	\$ 3.00	4.9%
Livestock Management and Care Fee - Per additional head per day for more than 5 head of impounded stock	Per Day	\$ 17.00	\$ 18.00	\$ 1.00	5.9%
Livestock transport fee	Per Trip	At cost	At cost	-	0.0%
Owner surrender of Dog or Cat to Council (S.33A)	Per Animal	\$ 92.00	\$ 97.00	\$ 5.00	5.4%
Owner surrender of Dog or Cat to Council (S.33A) - not desexed and currently vaccinated	Per Animal or Litter	\$ 140.00	\$ 147.00	\$ 7.00	5.0%
Owner surrender of animal type other than cat or dog	Per Animal	Same as impound release rate	Same as impound release rate	\$ -	-
General Items Impound Fee (excludes all transport costs)	Per Vehicle	\$ 96.00	\$ 100.80	\$ 4.80	5.0%
Vehicle Impound Release Fee (excludes transport and storage costs)	Per Vehicle	\$ 238.00	\$ 250.00	\$ 12.00	5.0%
Vehicle Impound Daily Fee	Per Vehicle	\$ 24.00	\$ 25.20	\$ 1.20	5.0%
Vehicle impound transport costs (includes recovery/carriage/towing)	Per Vehicle	At cost	At cost	-	0.0%
Local Law Permit / Domestic Animal Business Registration - late renewal fee (30+ days overdue)	Per Registration	\$ 29.00	\$ 30.50	\$ 1.50	5.2%
Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (1 type)	Per Registration	\$ 338.00	\$ 355.00	\$ 17.00	5.0%
Domestic Animal Business Registration - Boarding, Pound, Shelter, Training Establishments (add-on DAB types - fee per each additional business type)	Per Registration	\$ 60.00	\$ 63.00	\$ 3.00	5.0%
Domestic Animal Business Registration - Breeding - up to 5 fertile female dogs / cats	Per Registration	\$ 298.00	\$ 313.00	\$ 15.00	5.0%
Domestic Animal Business Registration - Breeding - 6 to 10 fertile female dogs / cats	Per Registration	\$ 418.00	\$ 439.00	\$ 21.00	5.0%
Domestic Animal Business Registration - Breeding - 11 to 50 fertile female dogs / cats	Per Registration	\$ 889.00	\$ 933.00	\$ 44.00	4.9%
Domestic Animal Business Registration - Breeding - over 50 fertile female dogs / cats	Per Registration	\$ 1,186.00	\$ 1,245.00	\$ 59.00	5.0%
Domestic Animal Business Registration - Veterinary Practice Puppy Training School	Per Registration	\$ 100.00	\$ 102.00	\$ 2.00	2.0%
Foster Carer Registration	Per Registration	Free	Free	\$ -	0.0%

The Statutory charges administered by Local Laws listed are the regularly charged charges and fines. For a full list of Statutory fees and fines please see Department of Justice website for calculated penalties. Where there is a \$ range for a penalty Council charges the highest amount. Penalty fee units can be accessed at www.dtf.vic.gov.au/financial-management/indexation-fees-and-penalties.

Children Youth and Families

Family & Children's Services - fees effective for period January 2024 to December 2024

Manna Gum single room hire - hour	Per Hour	\$ 28.80	\$ 30.20	\$ 1.40	4.9%
Manna Gum single room hire - Day	Per Day	\$ 163.00	\$ 171.00	\$ 8.00	4.9%
Manna Gum combined room hire - hour	Per Hour	\$ 46.20	\$ 48.50	\$ 2.30	5.0%
Manna Gum combined room hire - Day	Per Day	\$ 248.00	\$ 260.00	\$ 12.00	4.8%
30% discount for not for profit apply to these room hire rates					
Freeza Events	Per person	Variable	Variable	\$ -	-
Youth Mental Health First Aid Training - Residents & Schools within the Shire	Per person	\$ 30.00	\$ 31.50	\$ 1.50	5.0%
Youth Mental Health First Aid Training - Non-residents	Per person	\$ 200.00	\$ 210.00	\$ 10.00	5.0%
Youth Mental Health First Aid Training - Organisations outside the Shire	Per person	\$ 270.00	\$ 284.00	\$ 14.00	5.2%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Cultural Development equipment fees for hall hire-in and community events					
<i>See General Meeting Rooms & Halls Section for these types of facilities at this centre.</i>					
Kyneton Town Hall					
Hire for first 5 hours (Commercial) - includes 2 X Tech and 3 x Front of House staff	Per 1/2 day	\$ 2,150.00	\$ 2,258.00	\$ 108.00	5.0%
Additional hour hire (Commercial)	Per hour	\$ 130.00	\$ 137.00	\$ 7.00	5.4%
Seating Bank Configuration Change (Commercial)	Per Event	\$ 650.00	\$ 683.00	\$ 33.00	5.1%
Hourly Rehearsal Large Groups (above 50 occupants or outside of office hours) Not For Profit	Per Hour	\$ 157.00	\$ 165.00	\$ 8.00	5.1%
Hourly Rehearsal Small Groups (less than 50 occupants, Office hours only) min 4 hours Not For Profit	Per Hour	\$ 121.00	\$ 127.00	\$ 6.00	5.0%
Richardson Room Not For Profit (In addition to hiring the Kyneton Town Hall)	Per Hour	\$ 94.00	\$ 98.70	\$ 4.70	5.0%
Balcony Not For Profit (When Hiring the Kyneton Town Hall)	Per Hour	\$ 94.00	\$ 98.70	\$ 4.70	5.0%
Kitchen Facilities Hire Not For Profit (When Hiring the Kyneton Town Hall)	Per Hour	\$ 181.00	\$ 190.00	\$ 9.00	5.0%
Dressing Rooms Not For Profit - per Room (When Hiring the Kyneton Town Hall)	Per Room	\$ 44.30	\$ 46.50	\$ 2.20	5.0%
Kitchen Facilities Hire	Per Day	\$ 410.00	\$ 431.00	\$ 21.00	5.1%
Technician per hour	Per Hour	\$ 68.00	\$ 71.40	\$ 3.40	5.0%
Usher per hour	Per Hour	\$ 68.00	\$ 71.40	\$ 3.40	5.0%
Piano Hire and Tune	Per Hire	\$ 375.00	\$ 394.00	\$ 19.00	5.1%
Additional Foldback wedge (QSC k 10) Performance	Per Hire	\$ 22.00	\$ 23.10	\$ 1.10	5.0%
DMX Splitter	Per Hire	\$ 16.50	\$ 17.30	\$ 0.80	4.8%
Venue Pre Rig (3 hours min)	Per Hour	\$ 100.00	\$ 105.00	\$ 5.00	5.0%
Recording - Venue Hardware Package	Per Event	\$ 100.00	\$ 105.00	\$ 5.00	5.0%
Tape - Gaffa	Per Roll	\$ 22.00	\$ 23.10	\$ 1.10	5.0%
Hazers	Per Event	\$ 22.00	\$ 23.10	\$ 1.10	5.0%
Colour Gels	Per Roll	\$ 22.00	\$ 23.10	\$ 1.10	5.0%
Ticketing fees and charges					
Commercial rate					
Ticketing / booking fee	Per Ticket	\$ 2.70	\$ 2.70	\$ -	0.0%
Ticketing / booking fee - per complimentary ticket (max 10)	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Administration fee	Dollars (\$) of gross ticket sales	3.50%	3.50%	\$ -	0.0%
Postage fee (optional)	Per Transaction	\$ 3.00	\$ 3.00	\$ -	0.0%
Not for Profit / Community rate					
Ticketing / booking fee	Per Ticket	\$ 2.00	\$ 2.00	\$ -	0.0%
Ticketing / booking fee - per complimentary ticket (max 10)	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Administration fee	Dollars (\$) of gross ticket sales	3.50%	3.50%	\$ -	0.0%
Postage fee (optional)	Per Transaction	\$ 3.00	\$ 3.00	\$ -	0.0%
Internal rate – Community event - priced ticket					
Ticketing / booking fee	Per Ticket	\$ 2.00	\$ 2.00	\$ -	0.0%
Ticketing / booking fee -per complimentary ticket (max 10)	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Internal rate – Community event - Zero priced ticket					
Ticketing / booking fee	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Ticketing / booking fee - per complimentary ticket (max 10)	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Internal rate – Commercial - priced ticket					
Ticketing / booking fee	Per Ticket	\$ 2.70	\$ 2.70	\$ -	0.0%
Ticketing / booking fee - per complimentary ticket (max 10)	Per Ticket	\$ 1.00	\$ 1.00	\$ -	0.0%
Technical assistance					
Technician per hour	Per Hour	\$ 78.90	\$ 82.80	\$ 3.90	4.9%
Red Brick Hall					
Hourly Rate (Commercial)	Per Hour	\$ 33.50	\$ 35.20	\$ 1.70	5.1%
Daily Rate (Commercial)	Per Day	\$ 184.00	\$ 193.00	\$ 9.00	4.9%
Weekly Rate (Commercial)	Per Week	\$ 660.00	\$ 693.00	\$ 33.00	5.0%
Weekly Rate - Rehearsals only	Per Week	\$ 661.00	\$ 694.00	\$ 33.00	5.0%
Weekly Rate - Performances	Per Week	\$ 945.00	\$ 992.00	\$ 47.00	5.0%
Bluestone Theatre					
Weekly Rate - Rehearsals only	Per Week	\$ 660.00	\$ 693.00	\$ 33.00	5.0%
Weekly Rate - Rehearsals plus performance on one day	Per Week	\$ 945.00	\$ 992.00	\$ 47.00	5.0%
Daily Rate - Rehearsals / Set up (Commercial)	Per Day	\$ 265.00	\$ 278.00	\$ 13.00	4.9%
Performance (Commercial)	Per Day	\$ 305.00	\$ 320.00	\$ 15.00	4.9%
Stage Only - set storage (Commercial)	Per Day	\$ 124.00	\$ 130.00	\$ 6.00	4.8%
Auditorium Only (Commercial)	Per Day	\$ 184.00	\$ 193.00	\$ 9.00	4.9%
Hourly (Workshops only, No audience) - four hour minimum	Per Hour	\$ 32.40	\$ 34.00	\$ 1.60	4.9%
Blue Stone Theatre remove / reinstate seating bank	Per removal	\$ 367.00	\$ 385.00	\$ 18.00	4.9%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Museum					
Adults	Per person	\$ 5.00	\$ 5.00	-	0.0%
Pension/Student (Under 5 years free)	Per person	\$ 3.00	\$ 3.00	-	0.0%
Education/Schools program per student	Per Student	\$ 2.50	\$ 2.50	-	0.0%
Family	Per Family	\$ 10.00	\$ 10.00	-	0.0%
Group Booking with activities (per person)	Per Person	\$ 5.00	\$ 5.00	-	0.0%
Kyneton Mechanics Institute Theatre					
Kyneton Mechanics Institute THEATRE commercial EVENT rate	Per Event	\$ 340.00	\$ 357.00	\$ 17.00	5.0%
Kyneton Mechanics Institute THEATRE Not For Profit EVENT rate	Per Event	\$ 238.00	\$ 250.00	\$ 12.00	5.0%
Event Bond	Per Event	\$ 1,000.00	\$ 1,000.00	-	0.0%
Kyneton Mechanics Institute Small Meeting Rooms					
Kyneton Mechanics Small Meeting Room / Studio per Hour	Per Hour	\$ 23.80	\$ 25.00	\$ 1.20	5.0%
Kyneton Mechanics Institute - Daily Room/Hall Charges					
Small Meeting Rooms					
Kyneton Mechanics Small Meeting Room / Studio per day	Per Day	\$ 168.00	\$ 176.00	\$ 8.00	4.8%
Large Meeting Rooms					
Kyneton Mechanics Large Meeting Room / Studio per hour	Per Hour	\$ 35.00	\$ 36.80	\$ 1.80	5.1%
Kyneton Mechanics Large Meeting Room / Studio per day	Per Day	\$ 192.00	\$ 202.00	\$ 10.00	5.2%
No discounts apply to cultural development administrative, ticketing, equipment fees and hire for: Profit making organisations or those that have the capacity to pay.					
<ul style="list-style-type: none"> • Commercial Enterprise • Private Functions • Political Parties • Activities that give political advantage to a registered political party. • Activities that give commercial advantage to a specific business or businesses. • Activities that fall within the financial responsibility of another level of government. 					
50% Discount NFP Organisations and start-up small businesses who make a tangible contribution to the community and the regions cultural vibrancy:					
<ul style="list-style-type: none"> • Community groups • NFP organisations • Sporting clubs • Local Schools • Arts based businesses • Non-Government community service organisations 					
70% Discount:					
<ul style="list-style-type: none"> • Events and activities in which MRSC are a formal strategic partner. • Events and activities undertaken as a strategic partnership with MRSC that support specific objectives within adopted Council. strategies and plans 					
* Note that Council provides meeting rooms to local community groups for 12 free meeting per year					
100% Discount Where Council directly supports local groups to provide events and activities in line with the Council strategies or emergency services:					
<ul style="list-style-type: none"> • Emergency Services • Community NFP groups conducting meetings (up to 12 times per year). • Recipients of In-Kind event support through the MRSC Events and Festivals funding program. • Community groups providing an agreed return service to Council. • In addition to the above groups, application for 100% in-kind venue hire subsidy can be made by formal written submission to the relevant Director. 					
* no internal fees for MRSC departments					
Recreation Reserve User Contributions and Fees					
Sporting Club annual user contribution (proportioned across all clubs and groups)	Per Year	\$ 39,234.00	\$ 41,200.00	\$ 1,966.00	5.0%
Casual Hire of Grounds (per day or part thereof) - Local community group - admission fee charged	Per Day	\$ 65.00	\$ 70.00	\$ 5.00	7.7%
Casual Hire of Grounds (per day or part thereof) - Local community group - Not for Profit - no admission fee to event	Per Day	Free	Free	-	0.0%
Casual Hire of Grounds (half day or part thereof) - Commercial or Non Local Community Group - less than 150 people	Per Half Day		\$ 240.00	New	100.0%
Casual Hire of Grounds (per day) - Commercial or Non Local Community Group - less than 150 people	Per Day	\$ 460.00	\$ 485.00	\$ 25.00	5.4%
Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - 150 to 599 people	Per Day	\$ 900.00	\$ 945.00	\$ 45.00	5.0%
Casual Hire of Grounds (per day or part thereof) - Commercial or Non Local Community Group - more than 600 people	Per Day	\$ 1,320.00	\$ 1,390.00	\$ 70.00	5.3%
State Sporting Associations (SSA's)/Affiliates and Local Schools - Participation or Promotional Programs that are consistent with their core function (per day or part thereof)	Per Day	Free	Free	-	0.0%
Charitable organisations - Full profits to a registered charitable organisation - (per day or part thereof)	Per Day	Free	Free	-	0.0%
Wedding & Life Celebrations/Photography in Council Reserves inc. Botanical Gardens - Residents	Per Day	\$ 100.00	\$ 105.00	\$ 5.00	5.0%
Wedding & Life Celebration/Photography in Council Reserves inc. Botanical Gardens - Non Residents	Per Day	\$ 200.00	\$ 210.00	\$ 10.00	5.0%
Casual Hire of Grounds (per day or part thereof) - Non Local Schools	Per Day	\$ 190.00	\$ 200.00	\$ 10.00	5.3%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Hanging Rock Reserve User Fees					
Admission Car	Per Car	\$ 10.00	\$ 10.00	\$ -	0.0%
Admission Coach *	Per Coach	\$ 50.00	\$ 50.00	\$ -	0.0%
Admission Minibus *	Per Minibus	\$ 20.00	\$ 20.00	\$ -	0.0%
Admission Motorbike	Per Motorbike	\$ 5.00	\$ 5.00	\$ -	0.0%
Admission Person not in car or bus	Per Person	\$ 5.00	\$ 5.00	\$ -	0.0%
* School 20% discount on guided tour and vehicle entry					
Hanging Rock Reserve Site Fees Non Commercial					
Car entry fees payable at normal rates in addition to fees listed below					
Pétanque Shelter - booking fee only. Car entries separate.	Per Day	\$ 154.00	\$ 154.00	\$ -	0.0%
Pétanque Shelter and car park - booking fee only. Car entries separate	Per Day		\$ 220.00	New	100.0%
South West & South East Shelters - booking fee only. Car entries separate	Per Day	\$ 100.00	\$ 100.00	\$ -	0.0%
BBQ's - 2 Plates - booking fee only. Car entries separate.	Per BBQ	\$ 100.00	\$ 50.00	\$ 50.00	-50.0%
East Paddock Shelter A - booking fee only - day time	Per Day	\$ 220.00	\$ 220.00	\$ -	0.0%
East Paddock Shelter A - booking fee including 30 cars - day time	Per Day	\$ 520.00	\$ 520.00	\$ -	0.0%
East Paddock Shelter A - booking fee including 15 cars - day time	Per Day	\$ 370.00	\$ 370.00	\$ -	0.0%
East Paddock Shelter B - booking fee only - day time	Per Day	\$ 180.00	\$ 180.00	\$ -	0.0%
East Paddock Shelter B - booking fee including 30 cars - day time	Per Day	\$ 480.00	\$ 480.00	\$ -	0.0%
East Paddock Shelter B - Booking fee including 15 cars - day time	Per Day	\$ 330.00	\$ 330.00	\$ -	0.0%
Out of hours charge	Per Day	\$ 250.00	\$ 263.00	\$ 13.00	0.0%
Ranger supervision charge	Per Hour	\$ 119.00	\$ 125.00	\$ 6.00	0.0%
Cricket Oval (Exclusive Use) - per part or full day	Per Day	\$ 276.00	\$ 290.00	\$ 14.00	0.0%
Park Ranger Meet & Greet (15 - 20 mins)	Per visit		\$ 75.00	New	100.0%
Conservation Programs Meet & Greet (15 - 20 mins)	Per visit		\$ 75.00	New	100.0%
Hanging Rock Reserve Site Fees Commercial					
Site reservation fee plus normal entry charge (negotiable)	Per Site	\$ 397.00	\$ 417.00	\$ 20.00	5.0%
Hanging Rock Reserve					
Annual Pass	Per Car	\$ 85.00	\$ 90.00	\$ 5.00	5.9%
1/2 Day Film Crew / Photo Shoot + Bond determined by Management Fee may be negotiated.	Per 1/2 day	\$ 1,104.00	\$ 1,160.00	\$ 56.00	5.1%
Full Day Film Crew / Photo Shoot + Bond determined by Management Fee may be negotiated.	Per Day	\$ 1833.00	\$ 1925.00	\$ 92.00	5.0%
Range Guided Tours (up to 40 people)* * School 20% discount on guided tour and vehicle entry	Per Coach	\$ 250.00	\$ 250.00	\$ -	0.0%
Night walks Adults	Per Adult	\$ 30.00	\$ 30.00	\$ -	0.0%
Night walks Children (per child)	Per Child	\$ 15.00	\$ 15.00	\$ -	0.0%
Night walks Family (2 Adults and 2 Children)	Per Family	\$ 75.00	\$ 75.00	\$ -	0.0%
Weddings and Life Celebrations	Per Service	\$ 918.00	\$ 98.0050	\$ 32.00	3.5%
Hanging Rock Film Night					
Per paying Adult	Per Adult	\$ 27.00	\$ -	Removed	Removed
Per paying Child	Per Child	\$ 10.80	\$ -	Removed	Removed
Family Pass - 2 Adults, 2 Children	Per Family	\$ 64.80	\$ -	Removed	Removed
Hanging Rock - Other events as they occur					
Subject to negotiation and approval by Director Planning & Environment where over \$2000. Manager under \$2000.	Per Event		Subject to negotiation	Subject to negotiation \$ -	-
Hanging Rock Camp Out at the Rock					
Per site (up to 6 guests)	Per site		\$ 75.00	New	100%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Sports, Aquatics and Recreation					
Gisborne Fitness Centre and Kyneton Sports & Aquatic Centre Gym Fees					
3 Month Membership	Per membership	\$ 323.00	\$ 339.20	\$ 16.20	5.0%
6 Month Membership	Per membership	\$ 503.00	\$ 528.60	\$ 25.60	5.1%
12 Month Membership	Per membership	\$ 839.00	\$ 881.00	\$ 42.00	5.0%
Casual Visit (Includes Gym & Sauna)*	Per Visit	\$ 10.80	\$ 11.35	\$ 0.55	5.1%
Casual Visit Gym/Swim	Per Visit	\$ 14.90	\$ 15.65	\$ 0.75	5.0%
Casual Visit Gym/Swim Concession	Per Visit	\$ 13.60	\$ 14.30	\$ 0.70	5.1%
Casual Visit Aerobics no concession due to market pricing	Per Visit	\$ 11.80	\$ 12.40	\$ 0.60	5.1%
Casual Circuit 1/2 Hour class	Per Visit	\$ 9.30	\$ 9.75	\$ 0.45	4.8%
Gym Visit 10 Pass Card no concession due to market pricing	Per pass	\$ 97.30	\$ 102.20	\$ 4.90	5.0%
Teens Hour	Per Hour	\$ 9.30	\$ 9.75	\$ 0.45	4.8%
Teens Hours 10 Pass Card	Per Pass	\$ 83.50	\$ 87.75	\$ 4.25	5.1%
Gym Six Month Membership Direct Debit (per fortnight)	Per Fortnight	\$ 32.30	\$ 33.90	\$ 1.60	5.0%
Gym Direct Debit Membership 10% Concession	Per Fortnight	\$ 29.10	\$ 30.55	\$ 1.45	5.0%
Gym Direct Debit Membership 25% Concession	Per Fortnight	\$ 24.20	\$ 25.40	\$ 1.20	5.0%
Casual Fitness Assessment Fee	Per Assessment	\$ 49.70	\$ 52.20	\$ 2.50	5.0%
Aerobics 10 Pass Card no concession due to market pricing	Per pass	\$ 106.30	\$ 111.60	\$ 5.30	5.0%
Strength Training Casual (Seniors)	Per pass	\$ 9.30	\$ 9.75	\$ 0.45	4.8%
Strength Training 10 Pass Card (Seniors)	Per pass	\$ 83.30	\$ 87.75	\$ 4.45	5.3%
Strength Training 20 Pass Card (Seniors)	Per pass	\$ 148.00	\$ 156.00	\$ 8.00	5.4%
Personal Training 30 min session Member	Per Session	\$ 46.00	\$ 48.30	\$ 2.30	5.0%
Personal Training 45 min session Member	Per Session	\$ 66.40	\$ 69.70	\$ 3.30	5.0%
Personal Training 10 sessions 30 min Member	Per Session	\$ 414.00	\$ 434.70	\$ 20.70	5.0%
Personal Training 10 sessions 45 min Member	Per Session	\$ 598.00	\$ 627.90	\$ 29.90	5.0%
*no concession due to market pricing					
Gisborne Aquatic Centre and Kyneton Sports & Aquatic Centre Pool Fees					
Casual Swim Adult	Per Swim	\$ 7.60	\$ 8.00	\$ 0.40	5.3%
Casual Swim Child	Per Swim	\$ 6.00	\$ 6.30	\$ 0.30	5.0%
Casual Swim Family	Per Swim	\$ 23.00	\$ 24.15	\$ 1.15	5.0%
Casual Swim Full Time Student	Per Swim	\$ 6.00	\$ 6.30	\$ 0.30	5.0%
Casual Swim Pensioner	Per Swim	\$ 6.00	\$ 6.30	\$ 0.30	5.0%
Casual Swim Concession Adult	Per Swim	\$ 6.00	\$ 6.30	\$ 0.30	5.0%
Casual Swim Concession Child	Per Swim	\$ 5.30	\$ 5.55	\$ 0.25	4.7%
Casual Swim 10 Session Adult	Per Pass	\$ 68.60	\$ 72.00	\$ 3.40	5.0%
Casual Swim 10 Session Child	Per Pass	\$ 54.60	\$ 56.70	\$ 2.10	3.8%
Casual Swim 25 Session Adult Swim	Per Pass	\$ 144.00	-	Removed	Removed
Casual Swim 25 Session Adult Concession Swim	Per Pass	\$ 114.00	-	Removed	Removed
Casual Swim 20 Session Adult Swim	Per Pass	\$	\$ 128.00	New	100.0%
Casual Swim 20 Session Adult Concession Swim	Per Pass	\$	\$ 100.80	New	100.0%
Parent supervising toddler under 5YO	Per Adult	\$ 6.00	\$ 6.30	\$ 0.30	5.0%
Learn to Swim program	Per Lesson	\$ 18.00	\$ 19.25	\$ 1.25	6.9%
Coached squad - Advanced/Social (90 min)	Per Lesson	\$ 14.00	\$ 14.80	\$ 0.80	5.7%
Coached squad - Development (60 min)	Per Lesson	\$ 10.50	\$ 11.10	\$ 0.60	5.7%
Learn to Swim direct debit	Per fortnight	\$ 36.00	\$ 38.50	\$ 2.50	6.9%
Learn to swim Administration Fee	Re-enrolment	\$ 54.20	\$ 57.00	\$ 2.80	5.2%
Learn to Swim Special Needs	Per Lesson	\$ 25.80	\$ 27.20	\$ 1.40	5.4%
Learn to Swim Private Lesson	Per Lesson	\$ 51.00	\$ 53.90	\$ 2.90	5.7%
Learn to Swim Adults	Per Lesson	\$ 22.70	\$ 24.00	\$ 1.30	5.7%
Programs Aqua Exercise	Per Session	\$ 15.00	\$ 15.75	\$ 0.75	5.0%
Programs Aqua Exercise Concession	Per Session	\$ 13.80	\$ 14.50	\$ 0.70	5.1%
Programs Aqua Exercise 10 Pass Card	Per Pass	\$ 135.00	\$ 141.75	\$ 6.75	5.0%
Programs Aqua Exercise Concession 10 Pass Card	Per Pass	\$ 124.00	\$ 130.50	\$ 6.50	5.2%
Programs Aqua Exercise 3 Month Membership	Per Pass	\$ 254.00	\$ 309.25	\$ 55.25	21.8%
Programs Aqua Exercise 12 Month Membership	Per Pass	\$ 665.00	\$ 803.25	\$ 138.25	20.8%
Birthday Parties (per child)	Per Child	\$ 20.10	\$ 21.10	\$ 1.00	5.0%
Swim Membership 12 Months Adult	Per Year	\$ 543.00	\$ 570.00	\$ 27.00	5.0%
Swim Membership 6 Months Adult	Per 1/2 year	\$ 325.80	\$ 342.00	\$ 16.20	5.0%
Swim Membership 3 Months Adult	Per 3 months	\$ 209.05	\$ 219.45	\$ 10.40	5.0%
Swim Membership 12 Months Child	Per Year	\$ 407.25	\$ 427.50	\$ 20.25	5.0%
Swim Membership 6 Months Child	Per 1/2 year	\$ 244.35	\$ 256.50	\$ 12.15	5.0%
Swim Membership 3 Months Child	Per 3 months	\$ 156.80	\$ 164.60	\$ 7.80	5.0%
Gym & Swim 12 Months	Per Year	\$ 994.00	\$ 1,044.00	\$ 50.00	5.0%
Gym & Swim 6 Months	Per 1/2 year	\$ 596.40	\$ 626.40	\$ 30.00	5.0%
Gym & Swim 3 Months	Per 3 months	\$ 382.70	\$ 401.95	\$ 19.25	5.0%
Direct Debit 6 Month Membership Gym and Swim	Per Fortnight	\$ 38.25	\$ 40.15	\$ 1.90	5.0%
Direct Debit Gym and Swim Membership 10% Concession	Per Fortnight	\$ 34.45	\$ 36.15	\$ 1.70	4.9%
Direct Debit Gym and Swim Membership 25% Concession	Per Fortnight	\$ 28.70	\$ 30.10	\$ 1.40	4.9%
Direct Debit Swim Membership	Per Fortnight	\$ 20.90	\$ 21.90	\$ 1.00	4.8%
Direct Debit Swim Membership 10% Concession	Per Fortnight	\$ 18.80	\$ 19.75	\$ 0.95	5.1%
Direct Debit Swim Membership 25% Concession	Per Fortnight	\$ 15.70	\$ 16.45	\$ 0.75	4.8%
Family Membership 12 Months	Per Year	\$ 1,170.00	\$ 1,567.50	\$ 397.50	34.0%
Family Membership 6 Months	Per 1/2 year	\$ 702.00	\$ 940.50	\$ 238.50	34.0%
Family Membership 3 Months	Per 3 months	\$ 450.45	\$ 603.45	\$ 153.00	34.0%
Direct Debit Family Swim Membership	Per Fortnight	\$ 45.00	\$ 60.30	\$ 15.30	34.0%
Direct Debit Family Swim Membership 10% Concession	Per Fortnight	\$ 40.50	\$ 55.30	\$ 14.80	36.5%
Direct Debit Family Swim Membership 25% Concession	Per Fortnight	\$ 33.75	\$ 45.20	\$ 11.45	33.9%
Swimming Lesson Ratio 1:6 per lesson per student	Per Student	\$ 11.00	\$ 11.60	\$ 0.60	5.5%
Swim Lesson Ratio 1:10 per lesson per student	Per Student	\$ 9.60	\$ 10.15	\$ 0.55	5.7%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Full Centre Hire per hour (other group)	Per Hour	\$ 264.00	\$ 277.20	\$ 13.20	5.0%
Full Centre Hire half day (other group)	Per Half day	\$ 805.00	\$ 845.25	\$ 40.25	5.0%
Full Centre Hire per hour (community group)	Per Hour	\$ 198.00	\$ 207.90	\$ 9.90	5.0%
Full Centre Hire half day (community group)	Per Half day	\$ 703.00	\$ 738.15	\$ 35.15	5.0%
25m & teaching pools one hour (other group)	Per Hour	\$ 199.00	\$ 208.95	\$ 9.95	5.0%
25m & teaching pools half day (other group)	Per Half day	\$ 703.00	\$ 738.15	\$ 35.15	5.0%
25m & teaching pools one hour (school group)	Per Hour	\$ 162.00	\$ 170.10	\$ 8.10	5.0%
25m Carnival Hire per hour	Per Hour	\$ 136.00	\$ 142.80	\$ 6.80	5.0%
25m Carnival Student Entry Fee	Per Student	\$ 3.10	\$ 3.30	\$ 0.20	6.5%
25m & teaching pools half day (school group)	Per Half day	\$ 607.00	\$ 637.35	\$ 30.35	5.0%
25m Pool Lane hire per hour	Per Hour	\$ 66.30	\$ 69.60	\$ 3.30	5.0%
25m Pool Lane hire per hour (Off Peak)	Per Hour	\$ 53.20	\$ 55.85	\$ 2.65	5.0%
LTS Pool per hour	Per Hour	\$ 34.70	\$ 36.45	\$ 1.75	5.0%
WWE Pool per hour	Per Hour	\$ 49.10	\$ 51.60	\$ 2.50	5.1%
Extra staff member per hour	Per Hour	\$ 56.30	\$ 59.10	\$ 2.80	5.0%
Access fobs	Per Fob	\$ 7.80	\$ 8.20	\$ 0.40	5.1%

Outdoor Pools

Casual Swim Adult	Per Adult	\$ 6.40	\$ 6.80	\$ 0.40	6.2%
Casual Swim Child	Per Child	\$ 4.60	\$ 5.10	\$ 0.50	10.9%
Casual Swim Full Time Student	Per Student	\$ 4.60	\$ 5.10	\$ 0.50	10.9%
Casual Swim Pensioner	Per Adult	\$ 4.60	\$ 5.10	\$ 0.50	10.9%
Parent Supervising Child U5	Per Parent	\$ 4.60	\$ 5.10	\$ 0.50	10.9%
Family Swim pass	Per Family	\$ 19.00	\$ 20.50	\$ 1.50	7.9%
Season Ticket Adult	Per Adult	\$ 127.00	\$ 142.80	\$ 15.80	12.4%
Season Ticket Child U18	Per Child	\$ 81.60	\$ 107.10	\$ 25.50	31.3%
Season Ticket Family	Per Family	\$ 245.00	\$ 392.70	\$ 147.70	60.3%
Season Ticket Concession	Per Adult	\$ 81.60	\$ 107.10	\$ 25.50	31.3%
Season Ticket Family pre season special	Per Family	\$ 122.50	\$ 196.35	\$ 25.50	60.3%

Council offers the following discounts:

Season Ticket pre-season special offered 4 weeks prior to season open and concludes at facility close on the first day of season operations.

*10% Seniors Card - 25% Students, Teens, Pensioner, Carers & Corporate - 30% Staff Kiosk/Merchandise

*50% discount for Corporate Not for Profit

*30% Discount to Community Groups who are fundraising for good will events

*Multiple child discount provided to participants of learn to swim programs at a rate of 5% second child, 10% third and subsequent children

*Free use annually for each swim club to run a fundraising swimathon

*Free use for companion card holders

*Incentive based pricing throughout the year to encourage sales growth/member retention including sibling discounts

*Family is considered all those identified on an individual Medicare card or other reasonable evidence

Gisborne Community Centre

Office One Regular (per hour)	Per hour	\$ 20.70	\$ 21.75	\$ 1.05	5.1%
Office One Casual (per hour)	Per hour	\$ 24.00	\$ 25.20	\$ 1.20	5.0%
Storeroom One	Per hour	\$ 116.00	\$ 121.80	\$ 5.80	5.0%
PA system hire (per hour)	Per hour	\$ 146.00	\$ 153.30	\$ 7.30	5.0%

Buffalo Sports Stadium / Romsey Recreation Centre / Riddells Creek Leisure Centre / Kyneton Toyota Sports & Aquatic Centre / The Hub

See General Meeting Rooms & Halls Section below for room and associated facility rates

Stadium Hire (Category 1 SH)

Social Functions (session)	Per Function	\$ 606.00	\$ 636.00	\$ 30.00	5.0%
Peak (per hour)	Per hour	\$ 56.30	\$ 59.10	\$ 2.80	5.0%
Off Peak (per hour)	Per hour	\$ 37.50	\$ 39.40	\$ 1.90	5.1%
Bond for Social Function	Per Function	\$ 350.00	\$ 350.00	-	0.0%
MRRSP - Full site competition hire (3 x court)	Per Hire	\$ 1,216.10	\$ 1,277.00	\$ 60.90	5.0%
Training rate	Per hour	\$ 37.50	\$ 39.40	\$ 1.90	5.1%

Other

Kitchen/Kiosk (Day)	Per Day	\$ 67.30	\$ 70.65	\$ 3.35	5.0%
Club Rooms (Half Year / Junior)	Per half year	\$ 649.00	\$ 681.45	\$ 32.45	5.0%
Club Rooms (Year)	Per year	\$ 1,264.00	\$ 1,327.20	\$ 63.20	5.0%
Amenities hire (year)	Per year	\$ 373.00	\$ 391.65	\$ 18.65	5.0%
Outdoor sports courts - casual	Per Court	\$ 28.50	\$ 29.95	\$ 1.45	5.1%
Outdoor sports courts - regular	Per Court	\$ 16.80	\$ 17.65	\$ 0.85	5.1%
Casual Stadium membership single - 12 mth	Per pass	\$ 95.00	\$ 99.75	\$ 4.75	5.0%
Casual Stadium membership family - 12 mth	Per Pass	\$ 149.00	\$ 156.45	\$ 7.45	5.0%

Squash Courts

Regular Use Per Hour	Per Hour	\$ 24.30	\$ 25.50	\$ 1.20	4.9%
Casual Use Per Hour	Per Hour	\$ 27.00	\$ 28.35	\$ 1.35	5.0%
Junior Use Per Hour	Per Hour	\$ 23.20	\$ 24.35	\$ 1.15	5.0%

Macedon Community Centre Stadium

See General Meeting Rooms & Halls Section for these types of facilities at this centre.

Stadium Hire (Category 1 SH)

Social Functions	Per Functions	\$ 606.00	\$ 636.30	\$ 30.30	5.0%
Peak (hour)	Per hour	\$ 51.80	\$ 54.40	\$ 2.60	5.0%
Off Peak (hour)	Per hour	\$ 33.70	\$ 35.40	\$ 1.70	5.0%
Bonds	Per Hire	\$ 500.00	\$ 500.00	-	0.0%
Other					
Kitchen Per Day	Per Day	\$ 67.30	\$ 70.65	\$ 3.35	5.0%
Kitchen Per Day Commercial Use	Per Use	\$ 154.00	\$ 161.70	\$ 7.70	5.0%
Bond Commercial Hirer	Per Hire	\$ 1,000.00	\$ 1,000.00	-	0.0%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
General Meeting Rooms and Halls					
Small Meeting Room <i>(up to 20 people)</i>					
Regular Use (Hour)	Per Hour	\$ 20.60	\$ 21.65	\$ 1.05	5.1%
Casual Use (Hour)	Per Hour	\$ 24.20	\$ 25.40	\$ 1.20	5.0%
Social / Commercial Use (Hour)	Per Hour	\$ 43.40	\$ 45.55	\$ 2.15	5.0%
Applicable facilities: <i>Buffalo Sports Stadium - Utility Room</i> <i>Romsey Rec Centre - Upstairs Utility Room</i> <i>KTSAC - The Den Squash Room</i> <i>Macedon Community Centre - Utility Room</i> <i>Gisborne Community Centre - Meeting Rooms</i>					
Multipurpose / Small Hall <i>(up to approx. 100 people)</i>					
Regular Use per hour	Per hour	\$ 30.10	\$ 31.60	\$ 1.50	5.0%
Casual Use per hour	Per hour	\$ 35.50	\$ 37.30	\$ 1.80	5.1%
Social Functions (food & drink consumed) - evening	Per evening	\$ 349.00	\$ 366.45	\$ 17.45	5.0%
Bond	Per Hire	\$ 350.00	\$ 350.00	-	0.0%
Applicable facilities: <i>Buffalo Sports Stadium - Rotary Room</i> <i>Romsey Rec Centre - Multipurpose Room</i> <i>Riddells Creek Leisure Centre - Multipurpose Rm</i> <i>KTSAC - The Studio / Jack Walker Room</i> <i>Macedon Community Centre - Multipurpose Rm</i> <i>Gisborne Community Centre - Senior Citiz Hall</i>					
Large Hall <i>(up to approx. 150+ people)</i>					
Regular Use per hour	Per hour	\$ 44.00	\$ 46.20	\$ 2.20	5.0%
Casual Use per hour	Per hour	\$ 48.90	\$ 51.35	\$ 2.45	5.0%
Social Functions (food & drink consumed) - evening	Per evening	\$ 469.00	\$ 492.45	\$ 23.45	5.0%
Commercial Event - day	Per day	\$ 356.00	\$ 373.80	\$ 17.80	5.0%
Community Event - day	Per day	\$ 309.00	\$ 324.45	\$ 15.45	5.0%
Bond	Per Hire	\$ 350.00	\$ 350.00	-	0.0%
Applicable facilities: <i>Gisborne Community Centre - Mechanics Hall</i>					
Large Catering Kitchen <i>(capacity to cater for 100+)</i>					
Per Day	Per Day	\$ 67.30	\$ 70.65	\$ 3.35	5.0%
Commercial Hire per day	Per Day	\$ 154.00	\$ 161.70	\$ 7.70	5.0%
Bond Commercial Hire	Per hire	\$ 1,000.00	\$ 1,000.00	-	0.0%
Applicable facilities: <i>Gisborne Community Centre - Kitchen</i>					
** Community Meetings					
Selected small meeting rooms at all facilities are available free of charge for meetings (NOT activities) for local community groups that are based in the Shire and who operate entirely on a voluntary not for profit community basis. Only groups who do not engage paid personnel may be eligible. The following conditions apply -					
Conditions:					
1. Limit up to 12 bookings per annum however more may be considered depending upon demand.					
2. Bookings must be made at least 7 days in advance.					
3. A hire form must be completed for each booking & PL insurances provided (properly constituted groups will have this).					
4. Paid hirings take precedence (ie. Non paying hirer may have to reschedule/relocate booking if a paid hirer requires the room at the same time - at least 7 days notice will be provided).					
5. The Facility manager has authority to determine eligibility.					
6. Applicable small meetings rooms are: Gisborne Community Centre - meeting room, Buffalo Sports Stadium - front utility room, Macedon Community Centre - front utility room, Riddells Creek Leisure Centre - crèche, Romsey Recreation Centre - crèche, Kyneton Mechanics Institute - meeting room library corner (Board room).					
7. Conditions subject to review after 12 months.					
Planning and Building Permits					
Request for Extension to Permit - First Request	Per Request	\$ 339.00	\$ 356.00	\$ 17.00	5.0%
Request for Extension to Permit - Second Request	Per Request	\$ 676.00	\$ 710.00	\$ 34.00	5.0%
Request for Extension to Permit - Third Request	Per Request	\$ 874.00	\$ 918.00	\$ 44.00	5.0%
Request to endorse amended plans	Per Request	Cost	Cost	-	0.0%
Secondary Consent	Per Request	\$ 301.00	\$ 316.00	\$ 15.00	5.0%
Miscellaneous Consent	Per Application	\$ 620.00	\$ 651.00	\$ 31.00	5.0%
Written Planning Enquiry	Per Enquiry	\$ 159.00	\$ 167.00	\$ 8.00	5.0%
Industrial/commercial land planning or building permit copies	Per Copy	On application	On application	-	-
Development Plan (that does not create a road)	Per plan	\$ 620.00	\$ 651.00	\$ 31.00	5.0%
Development Plan (that does create a road)	Per plan	\$ 1,128.00	\$ 1,184.00	\$ 56.00	5.0%
Amend a development Plan	Per plan	\$ 438.00	\$ 460.00	\$ 22.00	5.0%
Residential enquiry - request for copy of Planning Permit for one dwelling and ancillary buildings and/or sheds on vacant land only.	Per Copy	\$ 201.00	\$ 211.00	\$ 10.00	5.0%
Advertising Amended Applications (maximum 10 letters)	Per Advertisement	\$ 178.00	\$ 187.00	\$ 9.00	5.1%
Advertising Amended Applications (per letter after 10)	Per Advertisement	\$ 9.50	\$ 10.00	\$ 0.50	5.3%
Planning Certificate - Urgent	Per Certificate	\$ 60.90	\$ 63.90	\$ 3.00	4.9%

Appendix 2. Customer Fees and Charges 2024/25

Description of Change	Unit of Measure	2023/24 Charge (GST incl.)	2024/25 Charge (GST incl.)	Fee Charge (\$)	Fee Change (%)
Industrial/commercial pre-application planning meeting for major development - first meeting	Per meeting	\$ 225.00	\$ 236.00	\$ 11.00	4.9%
Industrial/commercial pre-application planning meeting for major development - second meeting	Per meeting	\$ 451.00	\$ 474.00	\$ 23.00	5.1%
Industrial/commercial pre-application planning meeting for major development - third and subsequent meetings	Per meeting	\$ 1,128.00	\$ 1,184.00	\$ 56.00	5.0%
Extension of time of 12 months to complete current building permit	Per Permit	\$ 450.00	\$ 475.00	\$ 25.00	5.6%
Building Permit - Minimum Fee for Minor Works. Cost of works up to and including \$10,000	Per Permit		\$ 800.00	New	100.0%
Building Permit - Demolition of Class 1a or 10a building	Per Permit		\$ 1,200.00	New	100.0%
Building Permit - Class 10 - Outbuildings, sheds, fences, retaining walls. Cost of works up to and including \$20,000	Per Application	\$ 1,400.00	\$ 1,470.00	\$ 70.00	5.0%
Building Permit - Class 10 - Outbuildings, sheds, fences, retaining walls. Works over \$20,001+	Per Application	\$ 1,700.00	\$ 1,785.00	\$ 85.00	5.0%
Building Permit - Class 10b - Swimming pools / spas / safety barriers	Per Application		\$ 1,785.00	New	100.0%
Building Permit (Class 1A New dwellings/dwelling extensions) Works up to \$100,000	Per Application	\$ 2,000.00	\$ 2,100.00	\$ 100.00	5.0%
Building Permit (Class 1A New dwellings/dwelling extensions) Works over \$100,000 to \$250,000	Per Application	\$ 2,250.00	\$ 2,400.00	\$ 150.00	6.7%
Building Permit (Class 1A New dwellings/dwelling extensions) Works over \$250,000	Per Application	\$ 2,600.00	\$ 2,730.00	\$ 130.00	5.0%
Building Permit - Change of Use	Per Application		On application	\$ -	-
Building Permit - Residential developments - Class 2	Per Application	\$ 5,021.00	\$ 5,300.00	\$ 279.00	5.6%
Building Permit - Residential developments - Class 3	Per Application	\$ 6,222.00	\$ 6,400.00	\$ 178.00	2.9%
Building Permit - Commercial and Industrial - Class 5-9 cost of works up to \$100,000	Per Application	\$ 1,930.00	\$ 2,000.00	\$ 70.00	3.6%
Building Permit - Commercial and Industrial - Class 5-9 cost of works over \$100,000 to \$250,000	Per Application	\$ 2,170.00	\$ 2,500.00	\$ 330.00	15.2%
Building Permit - Commercial and Industrial - Class 5-9 Cost of works over \$250,000	Per Application	\$ 2,528.00	\$ 3,000.00	\$ 472.00	18.7%
Building Permit - Mixed Use Developments	Per Application		On application	\$ -	-
Building Permit Variation	Per Application	\$ 350.00	\$ 370.00	\$ 20.00	5.7%
Building Report - Assessment of building work without a building permit (non-compliance)	Per Assessment	Permit Fee by 200%	Permit Fee by 200%	\$ -	-
Additional Mandatory Inspections	Per Inspection	\$ 250.00	\$ 260.00	\$ 10.00	4.0%
Place of Public Entertainment - Up to 5,000 people	Per Application	\$ 750.00	\$ 765.00	\$ 15.00	2.0%
Place of Public Entertainment - 5,001 to 15,000 people	Per Application	\$ 1,100.00	\$ 1,155.00	\$ 55.00	5.0%
Place of Public Entertainment - greater than 15,000 people	Per Application	\$ 2,000.00	\$ 2,100.00	\$ 100.00	5.0%
Occupancy Permit - Temporary Occupancy Permit	Per Application		\$ 990.00	New	100.0%
Liquor Licence Reports	Per Application	\$ 1,000.00	\$ 1,050.00	\$ 50.00	5.0%
Occupancy Permit - Place of Public Entertainment - Up to 5,000 people	Per Application	\$ 340.00	\$ 360.00	\$ 20.00	5.9%
Occupancy Permit - Place of Public Entertainment - 5,001 to 15,000 people	Per Application	\$ 1,800.00	\$ 1,890.00	\$ 90.00	5.0%
Occupancy Permit - Place of Public Entertainment - Greater than 15,000 people	Per Application	\$ 680.00	\$ 700.00	\$ 20.00	2.9%
Applications for Modifications or Building Appeals Board hearings	Per Application		On application	On application	100.0%
Swimming pool/spa barrier inspection including Compliance Certificate (CBC/CNBC)	Per Pool	\$ 560.00	\$ 300.00	-\$ 260.00	-46.4%
Building Enquiries - Building search fee for documentation and copies of plans/drawings/building permits/occupancy permits (hourly rate may apply)	Per Search (+hourly fee)	\$ 182.00	\$ 190.00	\$ 8.00	4.4%
Tourist signing application fee	Per Application	\$ 104.00	\$ 109.00	\$ 5.00	4.8%

Corporate Charges

Admin Fee - Dishonoured Payments	Per Dishonour	\$ 11.00	\$ 11.60	\$ 0.60	5.5%
Rate Search (10 Years)	Per Search	\$ 34.60	\$ 36.30	\$ 1.70	4.9%
Rate Search (20 Years)	Per Search	\$ 135.00	\$ 142.00	\$ 7.00	5.2%
Rate Search (30 Years)	Per Search	\$ 194.00	\$ 204.00	\$ 10.00	5.2%
Re-issue Rate Notice	Per Notice	\$ 6.50	\$ 6.80	\$ 0.30	4.6%

Appendix 3. Operating Carry Forward projects. ¹

No.	Department	Carry Forward project description	Amount \$ '000
1	Assets and Project Management Office	IS - Asset Management System Review	90
2	Safer Communities	Local Laws implementation project	58
3	Open Space and Recreation	Equestrian Facilities Plan - Shire Wide	24
4	Open Space and Recreation	Playground Strategy - Shire Wide	50
5	Open Space and Recreation	Woodend Racecourse Reserve Masterplan	3
6	Children Youth and Family Services	Lancefield Kindergarten Early Start Funding	0*
		Total net cost of operating carry forward projects (\$,000)	\$225

* Project costs are offset with a grant contribution.

¹ The Carry Forward projects list comprises of projects recognised as part of the April monthly financial reporting process. Final balances for these projects, along with any newly identified projects during May and June will be reconciled after June 30, 2024. Once all financial year expenditures are finalised formal approval will subsequently be sought to carry forward these amounts.

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