

BUDGET



Hepburn
SHIRE COUNCIL

2018/19

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Hepburn Shire Council

Budget Report

2018/2019

This Budget Report has been prepared with reference to the Local Government Victoria's Model Budget 2018-19 and Better Practice Guide.

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Executive Summary

Budget Summary

This document outlines the broad range of services provided by council from home care for the elderly to road construction, urban planning, actions to keep our environment clean and providing leisure facilities plus so much more. It also details the funding that is required to deliver these services and maintain community infrastructure.

A great deal of work has been completed by council officers to find cost savings and this is reflected in the 2018-2019 annual budget. Rate increases have been capped at 2.25% in line with the Victorian Government's Fair Go Rates System. In continuing council's efforts to keep financial pressure on the community to a minimum, the rate for general residential, commercial and industrial rates has been increased by 2.25 per cent for the 2018-19 financial year. Along with this, the cost for garbage collection has only increased by 2 dollars for 2018-19. Unfortunately, with the recent changes to the recycling industry, it has been necessary to increase the kerbside recycling collection charge by \$33 and the waste management charge by \$12. A new fee for comingled recyclables received at transfer stations has also needed to be introduced. We will investigate innovative ways to efficiently process our recyclables in future and increase our overall recycling efforts. Council will also fund several new initiatives and will allocate additional funds to renew the council's infrastructure.

This budget is based on community feedback received and the resulting 2017-2021 Council Plan and begins to scope the new priorities identified. Council intends to continue to seek community input and engage the Hepburn Shire Council community in the important decisions.

The Capital Works program for 2018-19 will be \$10.4 million, excluding projects that may be carried over from the 2017/18 year. Of the \$10.4 million in capital funding required, \$6.7 million will come from Council operations, \$1.7 million from external grants and contributions, \$0.8 million from reserves and asset sales and \$1.2 million to be funded by new borrowings.

We look forward to working with you in the community to deliver these exciting projects throughout the coming year.

Financial Snapshot

	2017-18 Forecast \$'000	2018-19 Budget \$'000
Key Statistics		
Total Expenditure	\$ 30,912	\$ 30,254
Comprehensive Operating Surplus	\$ 3,601	\$ 2,752
Underlying operating surplus	\$ 969	\$ 2,567
Cash result	\$ 373	\$ 930
Capital Works Program	\$ 15,583	\$ 10,396
Funding the Capital Works Program		
Council	\$ 9,357	\$ 6,676
Reserves	\$ 606	\$ 635
Asset Sales	\$ 1,532	\$ 209
Contributions	\$ 50	\$ 60
Borrowings	\$ -	\$ 1,220
Grants	\$ 2,702	\$ 1,596

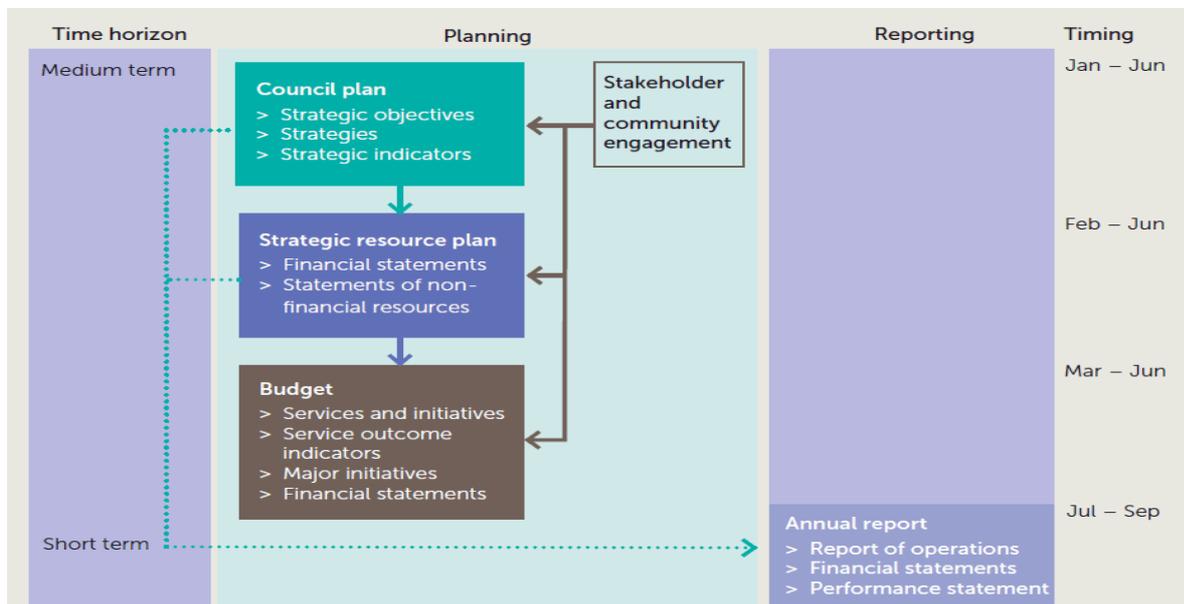
Budgeted expenditure by strategic objective	Budget \$'000	Budget %
Quality Community Infrastructure	\$ 6,563	28%
Active & Engaged Communities	\$ 4,972	21%
Sustainable Environment	\$ 3,670	16%
Vibrant Economy	\$ 3,166	14%
High Performing Organisation	\$ 4,855	21%

1. Link to the Council Plan

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

1.1 Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

In addition to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

1.2 Our purpose

Our vision

"Our Council"

Council has set a vision that in many respects is simple, however will require a significant effort from the entire organisation as we seek to provide excellent service delivery for our community. We aspire for all Councillors, Staff and the Community to refer to Hepburn Shire Council as 'Our Council'. This simple statement intimates a future state where a strong sense of pride in our organisation exists based on the excellent work we do for our community.

Our mission

Hepburn Shire Council will maintain, promote, protect and enhance the district's unique social, cultural, environmental and heritage characteristics. This will be achieved through effective, caring management and responsible governance. We will strive to gain maximum advantage for our community by protecting and enhancing our natural and built environment.

Our values

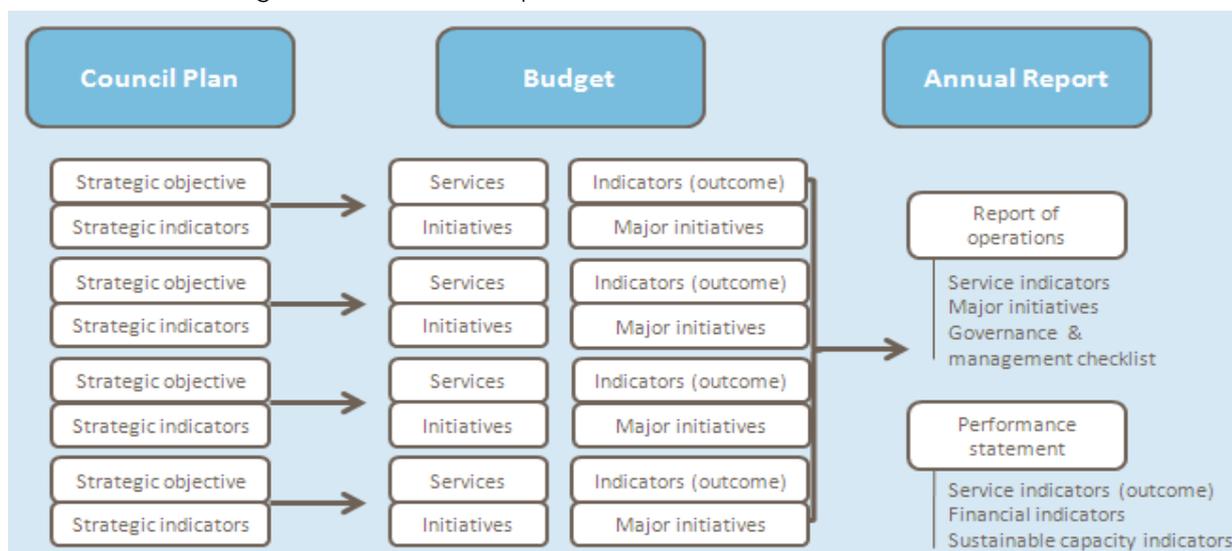
Council has adopted the following values which are embedded in the culture of the Hepburn Shire:

- **Accountability** - We will be responsible for our choices. We will acknowledge and learn from our mistakes.
- **Respect** - We will accept people's differences. We will look for the best in people and value their contribution. We will treat people with respect and dignity.
- **Excellence** - We will perform to our best ability. We will commit to learning and growing. We will strive to achieve the organisation's long term vision.
- **Trust** - We will encourage creativity and innovation. We will value everyone's contribution. We will lead by example. We will act honestly.
- **Fun** - We will acknowledge and celebrate our successes. We believe in getting involved. We will promote a healthy sense of humour.

Strategic Objective	Description
1. Quality Community Infrastructure	Providing quality infrastructure that supports community needs now and into the future.
2. Active & Engaged Communities	Working with our diverse community to understand and deliver quality services.
3. Sustainable Environment	Protecting our natural and built environment.
4. Vibrant Economy	Creating a vibrant economy by adding value.
5. High Performing Organisation	Driving innovation to continuously improve service delivery to our customers (better faster cheaper)

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2018/19 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1 : Quality Community Infrastructure

To achieve our objective of quality community infrastructure, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
Assets	With forward planning, the timely intervention and replacement of infrastructure assets is programmed to maximise serviceability of assets and minimise escalating maintenance costs. This proactive management of assets also allows long term financial demands for asset renewal works to be anticipated and planned for.	<i>Expenses</i>	1,424	1,570	1,579
		<i>Revenue</i>	2,784	2,987	1,692
		NET	- 1,360	- 1,417	- 112
Parks and Open Space	This service provides clean and well presented Parks & Gardens, Public Open Space and Sporting Fields for the enjoyment, amenity and well being of our community and visitors to the area.	<i>Expenses</i>	2,138	1,833	1,680
		<i>Revenue</i>	605	50	-
		NET	1,533	1,783	1,680

Roads and Maintenance	This service provides reliable and timely maintenance of the road network and other critical assets including footpaths, bridges and drainage assets for the safety and convenience of our community.	<i>Expenses</i>	12,067	3,091	2,737
		<i>Revenue</i>	11,045	1,915	650
		<i>NET</i>	1,021	1,176	2,087
Risk & Property	To utilise risk management proactively as a tool to achieve success across all areas. To make effective and efficient risk-based decisions on the allocation of budget and resources. To make decisions on property management arrangements that are underpinned by service plans, the long term financial plan and a minimisation of risks.	<i>Expenses</i>	697	590	568
		<i>Revenue</i>	1,028	1,053	1,118
		<i>NET</i>	- 331 -	463 -	550

Major Initiatives

Annual asset renewal program including road reconstruction, buildings, fleet and equipment, road reseal, gravel road resheet, bridges, playgrounds and footpaths (\$4,475,735)
 Drainage Maintenance Program (\$718,184)
 Hepburn Netball Changerooms (\$390,350)
 East Street Road Lowering Under Railway Bridge (\$200,000)

Other Initiatives

Tree Risk Mitigation (\$105,000)
 Road Safety Improvement Program (\$50,000)

2.2 Strategic Objective 2 : Active & Engaged Communities

To achieve our objective of active & engaged communities, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
Aged & Disability Services	This service provides high quality aged and disability services including home and community care within the active service framework.	<i>Expenses</i>	1,934	1,955	1,766
		<i>Revenue</i>	1,695	1,536	1,517
		<i>NET</i>	239	419	249
Family Services	This service provides leadership in the planning and development of early years services and programs and in partnership with community and service providers facilitate integrated and co-ordinated service provision including maternal and child health.	<i>Expenses</i>	336	330	332
		<i>Revenue</i>	138	135	136
		<i>NET</i>	198	195	196
Library Services	This service provides, through our public libraries, a welcoming space that develops strong and connected communities, supports a culture of reading and improves quality of life.	<i>Expenses</i>	889	875	887
		<i>Revenue</i>	200	206	204
		<i>NET</i>	689	669	683

Recreation	This service provides proactive and planned approach to the maintenance, renewal and upgrade of recreation assets, and provide strategic direction for future recreation and aquatic facilities.	<i>Expenses</i>	324	681	540
		<i>Revenue</i>	296	552	444
		<i>NET</i>	28	130	96
Youth	This service seeks to engage our young people. Invest in them now & create our community leaders for the future.	<i>Expenses</i>	105	108	113
		<i>Revenue</i>	12	13	25
		<i>NET</i>	93	95	88
Community Development	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	<i>Expenses</i>	771	1,509	640
		<i>Revenue</i>	130	223	250
		<i>NET</i>	641	1,286	390
Environmental Health	To provide a range of public health programs including food safety throughout the community which focus on a preventative approach to health and aim to minimise future problems.	<i>Expenses</i>	353	315	315
		<i>Revenue</i>	176	151	156
		<i>NET</i>	177	164	159
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	<i>Expenses</i>	542	375	378
		<i>Revenue</i>	253	236	250
		<i>NET</i>	289	139	128

Major Initiatives

- Outdoor Exercise Equipment (\$40,000)
- Implementation of Youth Strategy (\$55,000)
- Newlyn Netball Court Run Off (\$150,000)

Other Initiatives

- Library Collection Renewal (\$57,389)
- Public Art appropriation and Replacement (\$40,000)
- Dja Dja Wurrung Recognition (\$14,500)
- Community Planning Implementation Fund (\$50,00)
- Programs for 8-12 year old children (\$18,000)
- Play space strategy development (\$35,000)

2.3 Strategic Objective 3: Sustainable Environment

To achieve our objective of a sustainable environment, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Waste Management	This service is to deliver high quality kerbside waste and recycling collection services, and general waste management which includes transfer stations, transporting materials, public place bins, disposing of waste, street cleaning, rehabilitating closed landfills and other waste management services.	<i>Expenses</i>	3,696	2,589	3,276
		<i>Revenue</i>	2,639	2,789	3,307
		<i>NET</i>	1,057	- 200	- 31

Emergency Management	We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.	<i>Expenses</i>	100	186	120
		<i>Revenue</i>	120	120	120
		<i>NET</i>	-	20	66
Sustainability	To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.	<i>Expenses</i>	174	251	144
		<i>Revenue</i>	80	414	450
		<i>NET</i>	94	-	163
Natural Resource Management	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	<i>Expenses</i>	268	124	130
		<i>Revenue</i>	211	-	-
		<i>NET</i>	57	124	130

Major Initiatives

Toward Zero Energy Saving Initiative - Council (\$258,000)

Weed Eradication (\$108,005)

Implement biodiversity strategy actions (\$60,000)

Initiatives

Tree management strategy development (\$27,500)

Municipal Fire & Emergency Management (\$120,000)

2.4 Strategic Objective 4: Vibrant Economy

To achieve our objective of a vibrant economy, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2016/17	2017/18	2018/19
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic Development and Tourism	To facilitate Hepburn Shire becoming a recognised tourist destination and to foster economic development that is appropriate within the Shire which increases employment and business opportunities.	<i>Expenses</i>	575	2,035	2,381
		<i>Revenue</i>	420	1,396	1,809
		<i>NET</i>	155	639	572
Statutory and Strategic Planning	The Planning Department provides advice and guidance for responsible current and future land use planning which includes the consideration of applications for planning permits and ensuring compliance with planning permits and controls. Through regular review of the Hepburn Shire Planning Scheme and development of new policy documents, the Planning Department ensures that statutory planning, investment and decision making for the Shire is relevant to the needs of the community and provides a sustainable base for future generations.	<i>Expenses</i>	747	775	785
		<i>Revenue</i>	353	434	456
		<i>NET</i>	394	341	329

Major Initiatives

Creswick Trails Mecca (\$1,710,000)

Initiatives

Implement Economic Development Strategy (\$37,600)

2.5 Strategic Objective 5: High Performing Organisation

To achieve our objective of a high performing organisation, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Service area	Description of services provided		2016/17 Actual \$'000	2017/18 Forecast \$'000	2018/19 Budget \$'000
Finance	To deliver efficient and effective allocation of resources through sound financial planning and management, that is guided by the long-term financial plan and secures the financial viability of the municipality.	<i>Expenses</i>	1,408	1,584	1,156
		<i>Revenue</i>	5,233	3,624	3,706
		NET	- 3,825	- 2,040	2,550
Information Technology and Telecommunications	To provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the delivery of services to Council and the community.	<i>Expenses</i>	803	853	883
		<i>Revenue</i>	-	-	-
		NET	803	853	883
Human Resources	In partnership with Management, Human Resources provides a high level of service and support to the organisation for recruiting and retaining qualified and diverse staff, facilitating positive employee relations, developing and delivering training to enhance employees skills and capabilities, measuring employee performance and job satisfaction and providing industrial relations advice to contribute to Council's organisational effectiveness.	<i>Expenses</i>	590	381	372
		<i>Revenue</i>	-	-	-
		NET	590	381	372
Customer Service	To provide consistent, high quality customer service, by managing, resolving, and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively; and exceeding customer expectations which will enable Council and our community to reach their goals.	<i>Expenses</i>	537	548	594
		<i>Revenue</i>	-	1	1
		NET	537	523	593
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	<i>Expenses</i>	243	232	245
		<i>Revenue</i>	188	183	196
		NET	55	49	49

Governance	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	<i>Expenses</i>	1,302	1,266	1,436
		<i>Revenue</i>	73	-	-
		NET	1,229	1,266	1,436
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	<i>Expenses</i>	143	154	169
		<i>Revenue</i>	-	-	-
		NET	143	154	169

Major

Online system of forms and payments (\$30,000)

Initiatives

IT Hardware / Technology Renewal Program (\$96,500)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

Strategic Objective	Net Cost	Expenses	Revenue
	\$'000	\$'000	\$'000
Quality Community Infrastructure	3,104	6,563	3,459
Active & Engaged Communities	1,990	4,972	2,982
Sustainable Environment	(207)	3,670	3,877
Vibrant Economy	900	3,166	2,266
High Performing Organisation	952	4,855	3,903
Total	6,739	23,226	16,487
<i>Expenses added in:</i>			
Depreciation	7,028		
Deficit before funding	13,767		
Funding sources added			
Rates and charges	17,368		
Operating (surplus)/deficit for the year	(3,601)		
<i>Less</i>			
Capital non-recurrent grants	(974)		
Capital contributions	(60)		
Underlying (surplus)/deficit for the year	(2,567)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2018/19 has been supplemented with projection to 2021/22 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 and the Local Government Planning and Reporting regulations 2014.

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

Comprehensive Income Statement

For the four years ending 30 June 2022

		Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Strategic Resource Plan Projections		
	Notes			2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Income						
Rates and charges	4.1.1	19,313	20,462	20,954	21,555	22,074
Statutory fees and fines	4.1.2	772	799	815	831	848
User fees	4.1.3	958	1,037	1,058	1,079	1,101
Grants - Operating	4.1.4	6,275	6,621	10,879	4,974	5,046
Grants - Capital	4.1.4	4,139	3,064	3,161	2,993	3,936
Contributions - monetary	4.1.5	274	200	163	160	165
Contributions - non-monetary	4.1.5	7	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		187	178	150	72	70
Other income	4.1.6	1,430	1,494	1,511	1,539	1,567
Total income		33,353	33,855	38,690	33,204	34,805
Expenses						
Employee costs	4.1.7	11,839	12,062	12,156	12,355	12,559
Materials and services	4.1.8	11,338	10,140	15,637	8,761	8,936
Depreciation and amortisation	4.1.9	6,694	7,028	7,101	7,175	7,249
Bad and doubtful debts		6	18	17	17	17
Borrowing costs		243	225	233	206	151
Other expenses	4.1.10	792	781	794	795	795
Total expenses		30,912	30,254	35,938	29,308	29,706
Surplus/(deficit) for the year		2,441	3,601	2,752	3,896	5,099
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment / (decrement)		-	-	-	-	-
Total comprehensive result		2,441	3,601	2,752	3,896	5,099

Balance Sheet

For the four years ending 30 June 2022

	Notes	Forecast	Budget	Strategic Resource Plan		
		Actual 2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	Projections 2020/21 \$'000	2021/22 \$'000
Assets						
Current assets						
Cash and cash equivalents		6,237	7,167	6,306	3,893	4,890
Trade and other receivables		2,333	2,341	2,395	2,443	2,484
Other financial assets		2,933	2,933	3,133	3,333	2,133
Inventories		19	19	19	19	19
Other assets		137	137	128	120	111
Total current assets	4.2.1	11,660	12,598	11,982	9,808	9,637
Non-current assets						
Property, infrastructure, plant & equipment		240,420	243,850	246,432	251,701	254,945
Intangible assets		474	380	286	192	98
Total non-current assets	4.2.1	240,893	244,230	246,717	251,893	255,043
Total assets		252,553	256,827	258,700	261,700	264,680
Liabilities						
Current liabilities						
Trade and other payables		1,673	1,693	1,444	1,490	1,536
Trust funds and deposits		1,031	1,044	1,048	1,052	1,056
Provisions		1,947	2,044	2,092	1,838	1,740
Interest-bearing liabilities	4.2.3	580	639	648	2,028	605
Other Liabilities		54	69	64	59	53
Total current liabilities	4.2.2	5,285	5,488	5,294	6,465	4,989
Non-current liabilities						
Provisions		505	485	464	444	424
Interest-bearing liabilities	4.2.3	4,407	4,917	4,269	2,241	1,636
Other Liabilities		80	63	45	27	9
Total non-current liabilities	4.2.2	4,992	5,464	4,778	2,711	2,069
Total liabilities		10,278	10,951	10,072	9,177	7,058
Net assets		242,275	245,876	248,628	252,523	257,623
Equity						
Accumulated surplus		149,198	152,624	154,741	158,416	164,490
Reserves		93,077	93,252	93,886	94,107	93,132
Total equity		242,275	245,876	248,628	252,523	257,623

Statement of Changes in Equity
For the four years ending 30 June 2022

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual					
Balance at beginning of the financial year		239,834	146,227	91,248	2,360
Surplus/(deficit) for the year		2,441	2,441	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	731	-	(731)
Balance at end of the financial year		242,275	149,198	91,248	1,829
2019 Budget					
Balance at beginning of the financial year		242,275	149,198	91,248	1,829
Surplus/(deficit) for the year		3,601	3,601	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(396)	-	396
Transfers from other reserves	4.3.1	-	220	-	(220)
Balance at end of the financial year	4.3.2	245,876	152,624	91,248	2,004
2020					
Balance at beginning of the financial year		245,876	152,624	91,248	2,004
Surplus/(deficit) for the year		2,752	2,752	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(634)	-	634
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		248,628	154,741	91,248	2,638
2021					
Balance at beginning of the financial year		248,628	154,741	91,248	2,638
Surplus/(deficit) for the year		3,896	3,896	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(425)	-	425
Transfers from other reserves		-	204	-	(204)
Balance at end of the financial year		252,523	158,416	91,248	2,859
2022					
Balance at beginning of the financial year		252,523	158,416	91,248	2,859
Surplus/(deficit) for the year		5,099	5,099	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(425)	-	425
Transfers from other reserves		-	1,400	-	(1,400)
Balance at end of the financial year		257,623	164,490	91,248	1,884

Statement of Cash Flows

For the four years ending 30 June 2022

Notes	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	19,186	20,322	20,767	21,371	21,892
Statutory fees and fines	767	782	798	814	831
User fees	898	1,037	1,058	1,079	1,101
Grants - operating	12,017	6,621	10,879	4,974	5,046
Grants - capital	4,139	3,064	3,161	2,993	3,936
Contributions - monetary	274	200	163	160	165
Interest received	288	348	349	355	361
Dividends received	915	1,090	1,081	1,104	1,126
Trust funds and deposits taken	(18)	12	4	4	4
Other receipts	189	186	190	193	197
Net GST refund / payment	303	-	-	-	-
Employee costs	(11,743)	(11,966)	(12,108)	(12,609)	(12,657)
Materials and services	(12,340)	(10,140)	(15,898)	(8,726)	(8,901)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(792)	(781)	(794)	(795)	(795)
Net cash provided by/(used in) operating activities 4.4.1	14,082	10,775	9,650	10,918	12,306
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(15,576)	(10,396)	(9,649)	(12,398)	(10,460)
Proceeds from sale of property, infrastructure, plant and equipment	1,532	209	210	120	130
Payments for investments	(11,000)	(8,000)	(8,200)	(8,200)	(8,000)
Proceeds from sale of investments	12,221	8,000	8,000	8,000	9,200
Net cash provided by/ (used in) investing activities 4.4.2	(12,823)	(10,187)	(9,639)	(12,478)	(9,130)
Cash flows from financing activities					
Finance costs	(243)	(225)	(233)	(206)	(151)
Proceeds from borrowings	-	1,220	-	-	-
Repayment of borrowings	(642)	(652)	(639)	(648)	(2,028)
Net cash provided by/(used in) financing activities 4.4.3	(886)	343	(872)	(854)	(2,179)
Net increase/(decrease) in cash & cash equivalents	373	930	(861)	(2,414)	997
Cash and cash equivalents at the beginning of the financial year	5,864	6,237	7,167	6,306	3,893
Cash and cash equivalents at the end of the financial year	6,237	7,167	6,306	3,893	4,890

Statement of Capital Works

For the four years ending 30 June 2022

	Notes	Forecast	Budget	Strategic Resource Plan Projections		
		Actual 2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000
Property						
Land improvements		719	-	-	-	500
Buildings		2,611	520	967	2,001	512
Building improvements		2,243	1,461	2,281	1,180	1,125
Total property		5,573	1,981	3,248	3,181	2,137
Plant and equipment						
Plant, machinery and equipment		1,118	3,110	950	1,140	562
Computers and telecommunications		575	117	240	180	180
Library books		63	57	59	60	61
Total plant and equipment		1,756	3,284	1,249	1,380	803
Infrastructure						
Roads		4,775	3,269	3,125	3,203	3,238
Bridges		493	278	373	3,269	274
Footpaths and cycleways		587	571	401	439	317
Drainage		397	287	289	299	300
Recreational, leisure and community facilities		588	375	644	253	3,100
Waste management		-	-	-	-	-
Parks, open space and streetscapes		1,340	190	250	335	250
Aerodromes		-	-	-	-	-
Off street car parks		-	120	30	-	-
Other infrastructure		72	40	40	40	40
Total infrastructure		8,253	5,131	5,152	7,838	7,520
Total capital works expenditure	4.5.1	15,583	10,396	9,649	12,398	10,460
Represented by:						
New asset expenditure		3,192	2,811	2,024	1,789	3,044
Asset renewal expenditure		8,677	6,905	7,068	10,364	7,076
Asset upgrade expenditure		3,713	680	557	245	340
Total capital works expenditure	4.5.1	15,583	10,396	9,649	12,398	10,460
Funding sources represented by:						
Grants		2,702	1,596	1,670	1,480	2,400
Contributions & asset sales		1,582	269	233	140	155
Council cash		11,298	7,312	7,746	10,778	7,905
Borrowings		-	1,220	-	-	-
Total capital works expenditure	4.5.1	15,583	10,396	9,649	12,398	10,460

Statement of Human Resources

For the four years ending 30 June 2022

	Forecast	Budget	Strategic Resource Plan Projections		
	Actual		2018/19	2019/20	2020/21
	2017/18	2018/19	2019/20	2020/21	2021/22
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	11,839	12,062	12,156	12,355	12,559
Employee costs - capital	566	567	573	580	586
Total staff expenditure	12,405	12,629	12,729	12,934	13,145
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	127.7	127.3	125.3	125.3	125.3
Total staff numbers	127.7	127.3	125.3	125.3	125.3

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

Department	Budget 2018/19 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Community & Corporate Services	4,987	2,677	2,012	116	183
Execurive Services	663	587	76	-	-
Infrastructure	6,026	5,372	613	41	-
Total permanent staff expenditure	11,676	8,636	2,700	157	183
Casuals, temporary and other expenditure	386				
Capitalised labour costs	567				
Total expenditure	12,629				

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

Department	Budget 2018/19	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Community & Corporate Services	57.0	29.0	28.0	-	-
Execurive Services	4.8	4.0	0.8	-	-
Infrastructure	65.5	59.0	6.5	-	-
Total permanent staff expenditure	127.3	92.0	35.3	-	-
Casuals, temporary and other	-				
Capitalised labour	-				
Total staff	127.3				

4. 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 nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2018-19 the FGRS cap has been set at 2.25%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.25% in line with the rate cap.

Council will continue to not levy a municipal charge.

This will raise total rates and charges for 2018-19 to \$20,461,616.

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

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
General rates*	16,582	17,188	606	3.7%
Municipal charge*	-	-	-	0.0%
Waste management charge	1,259	1,400	142	11.2%
Service rates and charges	1,245	1,545	300	24.1%
Special rates and charges	-	-	-	0.0%
Supplementary rates and rate adjustments	90	180	90	100.0%
Interest on rates and charges	120	132	12	10.0%
Revenue in lieu of rates	16	16	0	1.0%
Total rates and charges	19,313	20,462	1,149	5.9%

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

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

Type or class of land	2017/18 cents/\$CIV*	2018/19 cents/\$CIV*	Change	%
General rate for residential properties	0.40575	0.36660	- 0.03915	-9.6%
Rate concession for farm properties	0.26370	0.23830	- 0.02540	-9.6%
General rate for commercial properties	0.47070	0.42530	- 0.04540	-9.6%
General rate for mixed use properties	0.47070	0.42530	- 0.04540	-9.6%
General rate for industrial properties	0.47070	0.42530	- 0.04540	-9.6%
General rate for vacant land township properties	0.50720	0.45830	- 0.04890	-9.6%
General rate for vacant land other properties	0.40580	0.36660	- 0.03920	-9.7%
Rate concession for trust for nature properties	0.20290	0.18330	- 0.01960	-9.7%
Rate concession for recreational properties	0.20290	0.18330	- 0.01960	-9.7%

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	11,133	11,423	289	2.6%
Farm	1,774	1,779	5	0.3%
Commercial	2,276	2,303	27	1.2%
Industrial	107	112	4	3.9%
Mixed Use	301	302	0	0.1%
Vacant land - township	536	570	35	6.4%
Vacant land - other	650	665	15	2.3%
Trust for nature	18	18	0	-0.1%
Recreational	15	16	1	4.7%
Total amount to be raised by general rates	16,812	17,188	376	2.2%

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

Type or class of land	2017/18	2018/19	Change	
	Number	Number		%
Residential	7,439	7,515	76	1.0%
Farm	1,089	1,104	15	1.4%
Commercial	830	845	15	1.8%
Industrial	57	58	1	1.8%
Mixed use	104	108	4	3.8%
Vacant land - township	666	652	-14	-2.1%
Vacant land - other	874	868	-6	-0.7%
Trust for nature	20	21	1	5.0%
Recreational	13	13	-	0.0%
Total number of assessments	11,092	11,184	92	0.8%

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

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

Type or class of land	2017/18	2018/19	Change	
	\$'000	\$'000	\$'000	%
Residential	2,701,959	3,115,877	413,918	15.3%
Farm	669,081	746,746	77,665	11.6%
Commercial	471,224	541,509	70,285	14.9%
Industrial	22,205	26,240	4,035	18.2%
Mixed Use	61,956	70,957	9,001	14.5%
Vacant land - township	108,253	124,476	16,223	15.0%
Vacant land - other	162,302	181,326	19,024	11.7%
Trust for Nature	8,634	9,738	1,104	12.8%
Recreational	7,542	8,743	1,201	15.9%
Total value of land	4,213,156	4,825,612	612,456	14.5%

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

Type of Charge	Per Rateable	Per Rateable	Change	
	Property	Property		%
	2017/18	2018/19		
	\$	\$	\$	%
Municipal	-	-	-	0.0%

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

Type of Charge	2017/18 \$'000	2018/19 \$'000	Change \$'000	%
Municipal	-	-	-	0.0%

Council will continue to not levy a municipal charge.

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

Type of Charge	Per Rateable Property 2017/18 \$	Per Rateable Property 2018/19 \$	Change \$	%
Kerbside collection - garbage (weekly)	128	130	2	1.6%
Kerbside collection - garbage (Fortnightly)	108	110	2	1.9%
Kerbside collection - recycling (Fortnightly)	46	79	33	71.7%
Commercial garbage charge	290	300	10	3.4%
Waste management improved charge	118	130	12	10.2%
Waste management unimproved charge	118	130	12	10.2%

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

Type of Charge	2017/18 \$'000	2018/19 \$'000	Change \$'000	%
Kerbside collection - garbage (weekly)	664	694	30	4.6%
Kerbside collection - garbage (Fortnightly)	186	196	10	5.1%
Kerbside collection - recycling (Fortnightly)	329	583	253	77.0%
Commercial garbage charge	66	72	6	9.9%
Waste management improved charge	1,057	1,183	126	11.9%
Waste management unimproved charge	202	217	15	7.7%
Total	2,504	2,946	441	17.6%

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

	2017/18 \$'000	2018/19 \$'000	Change \$	%
Residential	11,133	11,423	289	2.6%
Farm	1,774	1,779	5	0.3%
Commercial	2,276	2,303	27	1.2%
Industrial	107	112	4	3.9%
Mixed Use	301	302	0	0.1%
Vacant land - township	536	570	35	6.4%
Vacant land - other	650	665	15	2.3%
Trust for Nature	18	18	0	-0.1%
Recreational	15	16	1	4.7%
Kerbside collection - garbage (weekly)	664	694	30	4.6%
Kerbside collection - garbage (Fortnightly)	186	196	10	5.1%
Kerbside collection - recycling (Fortnightly)	329	583	253	77.0%
Commercial garbage charge	66	72	6	9.9%
Waste management improved charge	1,057	1,183	126	11.9%
Waste management unimproved charge	202	217	15	7.7%
Total Rates and charges	19,316	20,133	817	4.2%

4.1.1(l) Fair Go Rates System Compliance

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

	2017/18	2018/19
Total Rates (excluding Recreational)	\$ 16,582,264	\$ 17,171,782
Number of rateable properties (excluding Recreational)	11,104	11,171
Base Average Rates	\$ 1,493.36	\$ 1,537.17
Maximum Rate Increase (set by the State Government)	2.00%	2.25%
Capped Average Rate	\$ 1,494.99	\$ 1,537.39
Maximum General Rates and Municipal Charges Revenue	\$ 16,600,421	\$ 17,174,184
Budgeted General Rates and Municipal Charges Revenue	\$ 16,582,264	\$ 17,171,782

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

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

- The making of supplementary valuations (2018/19: estimated \$180,000 and 2017/18: \$137,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

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

- A general rate of 0.3666% (0.3666 cents in the dollar of CIV) for all rateable residential properties;
- A concessional rate of 0.2383% (0.2383 cents in the dollar of CIV) for all rateable farm properties;
- A general rate of 0.4253% (0.4253 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.4253% (0.4253 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.4253% (0.4253 cents in the dollar of CIV) for all rateable mixed use properties;
- A general rate of 0.4583% (0.4583 cents in the dollar of CIV) for all rateable vacant land-township properties;
- A general rate of 0.3666% (0.3666 cents in the dollar of CIV) for all rateable vacant land-other properties;
- A concessional rate of 0.1833% (0.1833 cents in the dollar of CIV) for all rateable trust for nature properties;
- A concessional rate of 0.1833% (0.1833 cents in the dollar of CIV) for all rateable recreation properties.

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

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

General Rate Residential rateable land which is used solely for residential purposes and the balance of land defined by exception to the general rate.

Farm Rate Rateable land identified and defined as farmland and which is used solely for the purpose of farming as defined in section 2(1) of the Valuation of Land Act 1960 and is deemed to be a property for primary production purposes as accepted by the Australian Taxation Office.

Commercial Rate Rateable land which is used solely for commercial purposes. Includes rateable land which is used for short term accommodation which does not qualify as Residential under the Residential Tenancies Act 1997 characterised by stays of greater than 60 days and the existence of a tenancy agreement to which the Residential Tenancy Act 1997 applies.

Industrial Rate Rateable land which is used solely for industrial purposes.

Mixed Used Rate Rateable land which is not used solely for residential or commercial or farmland or industrial or recreational but is a combination of residential and at least one other category.

Trust For Nature Rate Rateable land which has a Trust for Nature Covenant applying to the land. A Trust for Nature Covenant enables the permanent protecting of significant areas of natural bush land. To encourage landowners to voluntarily place conservation covenants on their land, Council will offer a lower differential compared to the general rate.

Vacant Land – Township Rate Rateable land, within township boundaries, which does not form part of a commercial or industrial or farming enterprise or recreational purpose or upon which a residence is erected.

Vacant Land – Other Rate Rateable land which does not form part of a commercial or industrial or farming enterprise or recreational purpose or upon which a residence is erected. This applies to all vacant land that does not meet the definition of "township" above.

Vacant Premises – Commercial Vacant rateable premises which, if occupied, would be used solely for commercial purposes

Vacant Premises – Industrial Vacant rateable premises which, if occupied, would be used solely for industrial purposes

Recreational Rate Rateable land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities. Profits from recreational land must be applied in promoting its objectives. The definition of "recreational lands" is per section 2 of the Cultural and Recreational Lands Act 1964. The recreational differential will not apply to any component of the property that is used for gaming. This component will be rated as commercial.

4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	82	90	8	9.9%
Permits	62	65	3	5.1%
Registration fees	222	225	4	1.6%
Town planning fees	398	408	10	2.5%
Other fees and fines	8	10	2	25.4%
Total statutory fees and fines	772	799	27	3.5%

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

Statutory fees are forecast to increase by 3.5% or \$27,000 compared to 2017/2018.

A detailed listing of statutory fees is included in Appendix A.

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2017/18	2018/19	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	303	292	- 11	-3.8%
Aquatic centres	62	60	- 2	-2.9%
Building services	203	216	14	6.9%
Visitor information centre memberships	21	28	7	35.9%
Waste management services	270	347	77	28.3%
Other fees and charges	99	94	- 5	-5.4%
Total user fees	958	1,037	79	8.3%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of human services such home help services and building services.

User charges are projected to increase by 8.3% or \$79,000 over 2017/2018. The main area contributing to the increase is transfer station services (\$77,000) due to the need to charge a new fee for comingled or non-saleable recycled materials received at transfer stations following recent changes in the recycling industry. Council has also anticipated a reduction in fees from aged and disability care services (\$11,000) following changes to service delivery requirements.

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

4.1.4 Grants

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

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000		Change \$'000	%
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	6,836	6,225	-	611	-8.9%
State funded grants	3,578	3,461	-	117	-3.3%
Total grants received	10,414	9,686	-	728	-7.0%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	3,049	3,057		8	0.3%
General home care	1,043	1,057		14	1.3%
Community health	20	21		1	6.6%
Recurrent - State Government					
Aged care	170	148	-	22	-13.1%
Libraries	157	161		4	2.5%
Maternal and child health	135	136		1	0.5%
School crossing supervisors	20	30		10	49.6%
Youth	13	25		12	96.0%
Other	50	51		1	2.0%
Total recurrent grants	4,657	4,685		28	0.6%
Non-recurrent - State Government					
Commerce and tourism	1,300	1,760		460	35.4%
Emergency management and preparation	127	120	-	7	-5.5%
Recreation	127	-	-	127	-100.0%
Transport	28	29		1	3.6%
Waste and Environment	36	28	-	8	-22.2%
Other	1	-	-	1	-100.0%
Total non-recurrent grants	1,618	1,937		319	19.7%
Total operating grants	6,275	6,621		347	5.5%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	1,287	622	-	666	-51.7%
Victoria Grants Commission Roads portion	1,437	1,469		32	2.2%
Total recurrent grants	2,724	2,090	-	634	-23.3%
Non-recurrent - State Government					
Buildings	315	350		35	11.1%
Recreation	550	174	-	376	-68.4%
Roads	550	-	-	550	-100.0%
Plant and Equipment	-	450		450	100.0%
Total non-recurrent grants	1,415	974	-	441	-31.2%
Total capital grants	4,139	3,064	-	1,075	-26.0%
Total Grants	10,414	9,686	-	728	-7.0%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 5.5% or \$347,000 compared to 2017/2018, due to funding of the Creswick Mecca trails project. A list of operating grants by type and source, classified into recurrent and non-recurrent, has been included above.

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 7% or \$728,000 compared to 2017/2018 due mainly to the exhaustion of the current four year allocation of Roads to recovery funding and specific funding for some large capital works projects. Section 4.5 "Capital works program" includes a more detailed analysis of the grants and contributions expected to be received during the 2018/2019 year. A list of capital grants by type and source, classified into recurrent and non-recurrent, has been included above.

4.1.5 Contributions

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000		Change \$'000	%
Monetary	274	200	-	74	-26.9%
Non-monetary	7	-	-	7	-100.0%
Total contributions	281	200	-	81	-28.7%

Contributions can relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development. Developer contributions are budgeted to increase by \$80,000 compared to 2017/2018.

Contributions are also received as a contribution to specific Council projects from the community. Community contributions are forecast to decrease by \$161,000.

4.1.6 Other income

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000		Change \$'000	%
Interest	200	216		16	8.2%
Reimbursements	125	121	-	4	-2.8%
Rental income	1,041	1,093		51	4.9%
Sale of materials	60	61		1	1.3%
Other	4	4	-	0	-2.3%
Total other income	1,430	1,494		65	4.5%

Other income relates to a range of items such as sale of materials, cost recoups and other miscellaneous income items. It also includes interest revenue on investments and rental income.

Other income is forecast to increase by 4.5% or \$65,000 compared to 2017/2018.

4.1.7 Employee costs

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000		Change \$'000	%
Wages and salaries	9,859	9,887		29	0.3%
WorkCover	282	276	-	6	-2.1%
Superannuation	866	932		66	7.6%
Fringe Benefits Tax	108	80	-	28	-25.9%
Other	725	887		162	22.4%
Total employee costs	11,839	12,062		223	1.9%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, WorkCover premium and fringe benefits tax.

Employee costs are forecast to increase by 1.9% or \$223,000 compared to 2017/2018 with a 1.15% increase in the Enterprise Agreement as the main contributing factor.

A summary of human resources expenditure categorised according to the organisational structure of Council is included in the "Statement of Human Resources".

4.1.8 Materials and services

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Contract payments	5,574	5,311	- 262	-4.7%
Maintenance	3,116	2,476	- 640	-20.5%
Utilities	482	559	77	16.0%
Office administration	472	364	- 108	-22.9%
Information technology	303	248	- 55	-18.1%
Insurance	355	376	22	6.1%
Consultants	1,035	804	- 231	-22.4%
Total materials and services	11,338	10,140	- 1,198	-10.6%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are forecast to decrease by 10.6% or \$1.2 million compared to 2017/2018. This decrease relates to a reduction of \$1.2 million from non-recurrent operational projects including Cameron Court Housing Units (\$0.59 million) and \$0.47 million of other projects previously carried forward from 2016/2017.

4.1.9 Depreciation and amortisation

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Property	1,399	1,379	- 20	-1.4%
Plant & equipment	813	798	- 15	-1.8%
Infrastructure	4,753	4,757	5	0.1%
Intangible assets	94	94	0	-0.4%
Total depreciation and amortisation	7,059	7,028	- 30	-0.4%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation is forecast to decrease \$30,000 or 0.4% compared to 2017/2018. Refer to Section 4.5 "Capital works program" for a more detailed analysis of Council's capital works program for the 2018/2019 year.

4.1.10 Other expenses

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Auditors remuneration- VAGO	52	53	1	1.9%
Auditors remuneration - Internal	25	25	1	2.0%
Councillors allowances	202	201	- 1	-0.7%
Community grants	362	359	- 3	-0.7%
Others	151	143	- 8	-5.3%
Total other expenses	792	781	- 11	-1.3%

Other expenses relate to a range of unclassified items including contributions to community groups, audit expenses, councillor allowances and other miscellaneous expenditure items. Other expenses are forecast to decrease by 1.3% or \$11,000 compared to 2017/2018. This is mainly due to a decrease in carried forward funds for the community planning fund project.

4.2 Balance Sheet

4.2.1 Assets

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Assets				
Current assets				
Cash and cash equivalents	6,237	7,167	930	14.9%
Trade and other receivables	2,333	2,341	8	0.3%
Other financial assets	2,933	2,933	-	0.0%
Inventories	19	19	-	0.0%
Other assets	137	137	-	0.0%
Total current assets	11,660	12,598	938	8.0%
Non-current assets				
Property, infrastructure, plant & equipment	240,420	243,850	3,430	1.4%
Intangible assets	474	380	-94	-19.8%
Total non-current assets	240,893	244,230	3,336	1.4%
Total assets	252,553	256,827	4,274	1.7%

Cash and Cash equivalents include cash on hand, deposits at call and term deposits with original maturity dates of 90 days or less. Other financial assets include term deposits which will mature within the next twelve months with original maturity dates of greater than 90 days. Trade and other receivables include monies owing to Council and include Council rates and charges, fire service levy, and GST receivable. Inventories include Council's diesel storage and other assets include accrued income and prepaid expenses.

Current assets are budgeted to increase by \$938,000 or 8.0% compared to 2017/2018. Movements contributing to the increase in cash and cash equivalents are detailed in section 4.4 "Statement of Cash Flows".

Property, infrastructure, plant & equipment includes all of Council's land, buildings, vehicles, plant, information technology, roads, bridges, recreational and other infrastructure assets. Intangible assets include software programs. The value of these non-current assets represent their written down values, which is either their acquisition cost less accumulated depreciation or current valuation following an asset revaluation.

Non-current assets will increase by \$3.34 million or 1.4% compared to 2017/2018 reflecting the 2018/2019 capital works less depreciation.

4.2.2 Liabilities

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Liabilities				
Current liabilities				
Trade and other payables	1,673	1,693	20	1.2%
Trust funds and deposits	1,031	1,044	12	1.2%
Provisions	1,947	2,044	96	5.0%
Interest-bearing liabilities	580	639	59	10.1%
Other Liabilities	54	69	15	27.9%
Total current liabilities	5,285	5,488	202	3.8%
Non-current liabilities				
Provisions	505	485	-20	-4.0%
Interest-bearing liabilities	4,407	4,917	509	11.6%
Other Liabilities	80	63	-17	-22.2%
Total non-current liabilities	4,992	5,464	471	9.4%
Total liabilities	10,278	10,951	674	6.6%

Trade and other payables include amounts owed to suppliers for goods and or services and other accrued expenses. Trust funds and deposits represent amounts received as deposits and retention amounts controlled by Council until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Provisions include liability for accrued employee benefits and landfill rehabilitation. Interest bearing liabilities reflect the outstanding principal balance of previous borrowings. The classification as current liabilities illustrates that portion of borrowings which will be repaid in upcoming twelve months. Other liabilities represent prepaid income. Total liabilities are budgeted to increase \$674,000 or 6.6% compared to 2017/2018. This is primarily due to additional borrowings during the year, refer to section 4.2.3 "Borrowings".

4.2.3 Borrowings

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

	2017/18 \$'000	2018/19 \$'000
Amount borrowed as at 30 June of the prior year	5,630	4,987
Amount proposed to be borrowed	-	1,220
Amount projected to be redeemed	(642)	(652)
Amount of borrowings as at 30 June	4,987	5,555

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 is proposing to borrow an additional \$1.22 million during 2018/2019 to fund the acquisition of new plant items. An amount of \$0.65 million will be repaid in accordance with existing commitments. The following table sets out future proposed borrowings, based on the forecast financial position of Council as at 30 June 2018 as included in the Strategic Resource Plan.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest paid \$'000	Balance 30 June \$'000
2017/2018	-	642	243	4,987
2018/2019	1,220	652	225	5,555
2019/2020	-	639	233	4,917
2020/2021	-	648	206	4,269
2021/2022	-	2,028	151	2,241

4.3 Statement of changes in Equity

4.3.1 Reserves

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018/2019 Budget				
Balance at beginning of the financial year	242,275	149,198	91,248	1,829
Surplus/(deficit) for the year	3,601	3,601	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(396)	-	396
Transfers from other reserves	-	220	-	(220)
Balance at end of the financial year	245,876	152,624	91,248	2,004

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 2018/2019 is forecast to be a transfer to reserve of \$175,000. Each reserve and their forecast balance are shown below.

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
Reserves				
Asset revaluation reserve	91,248	91,248	-	0.0%
Other reserves				
Open Space Recreation Reserve *	518	298	- 220	-42.5%
Car Parking Reserve *	21	21	-	0.0%
Mineral Springs Reserves Financial Reserve *	107	243	135	126.1%
Clunes Caravan Park	7	7	-	0.0%
Heritage Advisory Fund Reserve	20	20	-	0.0%
Mt Beckworth Pit Reserve	28	28	-	0.0%
Smeaton Hill Pit Reserve	74	74	-	0.0%
Waste Management Reserve	(139)	(79)	60	-43.4%
Debt Management Reserve	1,192	1,392	200	16.8%
Total Other Reserves	1,829	2,004	175	9.6%
Total Reserves	93,077	93,252	175	0.2%

* Indicates statutory reserve

4.3.2 Equity

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000 %	
Equity				
Accumulated surplus	149,198	152,624	3,425	2.3%
Reserves	93,077	93,252	175	0.2%
Total equity	242,275	245,876	3,601	1.5%

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. \$3.60 million of the \$3.42 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$175,000 is budgeted to be transferred to other reserves from accumulated surplus. This reflects the usage of and/or increase to reserves of items included in the 2018/2019 budget. This is a transfer between equity balances only and does not impact on the total balance of equity.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

	Forecast Actual	Budget	Change	
	2017/18 \$'000	2018/19 \$'000	\$'000	%
	Inflows (Outflows)	Inflows (Outflows)		
Cash flows from operating activities				
Rates and charges	19,186	20,322	1,136	5.9%
Statutory fees and fines	767	782	15	2.0%
User fees	898	1,037	139	15.5%
Grants - operating	12,017	6,621	- 5,396	-44.9%
Grants - capital	4,139	3,064	- 1,075	-26.0%
Contributions - monetary	274	200	- 74	-26.9%
Interest received	288	348	60	21.0%
Dividends received	915	1,090	175	19.1%
Trust funds and deposits taken	(18)	12	30	-170.0%
Other receipts	189	186	- 3	-1.5%
Net GST refund / payment	303	-	303	-100.0%
Employee costs	(11,743)	(11,966)	- 223	1.9%
Materials and services	(12,340)	(10,140)	2,200	-17.8%
Other payments	(792)	(781)	11	-1.3%
Net cash provided by/(used in) operating activities	14,082	10,775	- 3,307	-23.5%

Cash flow from operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The 2018/2019 budget for net cash provided by operating activities is \$10.77 million, which is \$3.31 million less than 2017/2018. This represents a decrease in cash receipts of \$5.29 million, offset by a decrease in cash payments of \$1.99 million.

The decrease in cash receipts is reflective of receipts totalling \$5.74 million of grant funding for flood restoration works. A \$1.1 million increase in receipts from rates and charges is expected to be offset by a similar reduction in capital grant receipts.

Cash payments for materials and services is expected to be \$2.2 million less than 2107/2018 due a reduced allocation of non-recurrent project expenditure which had previously been carried forward from 2016/2017.

4.4.2 Net cash flows provided by/used in investing activities

	Forecast Actual	Budget	Change	
	2017/18 \$'000	2018/19 \$'000	\$'000	%
	Inflows (Outflows)	Inflows (Outflows)		
Cash flows from investing activities				
Payments for property, infrastructure, plant and equipment	(15,576)	(10,396)	5,179	-33.3%
Proceeds from sale of property, infrastructure, plant and equipment	1,532	209	- 1,323	-86.4%
Payments for investments	(11,000)	(8,000)	3,000	-27.3%
Proceeds from sale of investments	12,221	8,000	- 4,221	-34.5%
Net cash provided by/ (used in) investing activities	(12,823)	(10,187)	2,636	-20.6%

Cash flows from investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and other financial assets including term deposits greater than 90 days maturity.

The 2018/2019 budget for net cash used in investing activities is \$10.19 million, which is \$2.64 million less than 2017/2018. This represents a decrease in cash payments of \$8.18 million offset by a decrease in cash receipts of \$5.54 million.

The decrease in cash payments for property, infrastructure, plant and equipment is reflective of the decrease in the capital works program due to a reduction in carried forward projects, while the reduced proceeds from sale due to a property sale in 2017/2018. The net movement in investments is indicative of the planned investment schedule for 2018/219.

4.4.3 Net cash flows provided by/used in financing activities

	Forecast	Actual	Budget	Change	
	2017/18	2018/19	2018/19	\$'000	%
	\$'000	\$'000	\$'000		
	Inflows (Outflows)	Inflows (Outflows)			
Cash flows from financing activities					
Finance costs	(243)	(225)		18	-7.4%
Proceeds from borrowings	-	1,220		1,220	100.0%
Repayment of borrowings	(642)	(652)	-	9	1.5%
Net cash provided by/(used in) financing activities	(886)	343		1,229	-138.7%

Cash flows from financing activities refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions and advancing of repayable loans to other organisations. These activities also include repayment of the principal component of loan repayments for the year.

The 2018/2019 budget for cash flows provided by financing activities is \$0.34 million, which is \$1.23 million greater than 2017/2018. This is due to proceeds from borrowings of \$1.22 million budgeted in 2018/2019.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018/19 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2017/18 \$'000	Budget 2018/19 \$'000	Change \$'000	%
Property	5,573	1,981	(3,592)	-64%
Plant and equipment	1,756	3,284	1,528	87%
Infrastructure	8,253	5,131	(3,122)	-38%
Total	15,583	10,396	(5,186)	-33%

	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council cash \$'000	Borrowings \$'000	Carry Forward \$'000
Property	1,981	95	1,886	-	370	30	1,581	-	-
Plant and equipment	3,284	2,215	1,069	-	450	209	1,405	1,220	-
Infrastructure	5,131	501	3,950	680	776	30	4,325	-	-
Total	10,396	2,811	6,905	680	1,596	269	7,312	1,220	-

Projects that are funded/part funded from Council reserves are annotated as follows to indicate source of funds -

- ° Open space recreation reserve
- + Mineral springs financial reserve
- * Waste management reserve

4.5.2 Capital works program

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council cash \$'000	Borrowings \$'000	Carry Forward \$'000
PROPERTY									
Buildings									
<i>Trentham Community Hub</i>	30	30	-	-	-	-	30	-	-
<i>Hepburn Shire Council Services & Community Hub</i>	65	65	-	-	-	-	65	-	-
<i>Rex Social Enterprise Café</i>									
<i>Daylesford Pool Upgrades</i>	20	-	20	-	20	-	-	-	-
<i>Reserve Facility Renewal and Upgrade Program</i>									
<i>Reserve facility renewal / upgrade - designs</i>	15	-	15	-	-	-	15	-	-
<i>Hepburn Netball Changerooms °</i>	390	-	390	-	100	30	260	-	-
Building Improvements									
<i>Capital Building and Structures Renewal Program</i>	62	-	62	-	-	-	62	-	-
<i>Buildings painting program</i>	35	-	35	-	-	-	35	-	-
<i>Swimming pool painting program</i>	16	-	16	-	-	-	16	-	-
<i>Building Essential Safety Measures (ESM)</i>	30	-	30	-	-	-	30	-	-
<i>Drummond Hall</i>	120	-	120	-	-	-	120	-	-
<i>Clunes Town Hall</i>	100	-	100	-	-	-	100	-	-
<i>Lee Medlyn toilet replacement</i>	160	-	160	-	-	-	160	-	-
<i>Quarry St Reserve shelter & toilet</i>	100	-	100	-	-	-	100	-	-
<i>Central Springs Rotunda (Rendezvous Café)</i>	150	-	150	-	-	-	150	-	-
<i>Lee Medlyn heating replacement</i>	12	-	12	-	-	-	12	-	-
<i>Pavilion Café floor repairs scope</i>	8	-	8	-	-	-	8	-	-
<i>Victoria Park toilet replacement (netball/table tennis)</i>	160	-	160	-	-	-	160	-	-
<i>Sustainability Strategy - Towards Zero - Council Assets</i>	258	-	258	-	-	-	258	-	-
<i>Daylesford Town Hall Community Hub assoc work</i>	250	-	250	-	250	-	-	-	-
TOTAL PROPERTY	1,981	95	1,886	-	370	30	1,581	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council cash \$'000	Borrowings \$'000	Carry Forward \$'000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Vehicle and Plant Replacement</i>	2,121	1,220	901	-	-	209	692	1,220	-
<i>National Flagship Bioenergy Facility</i>	975	975	-	-	450	-	525	-	-
<i>Trentham Pool Blanket Replacement</i>	14	-	14	-	-	-	14	-	-
Computers and Telecommunications									
<i>IT Hardware / Technology Renewal Program</i>	97	-	97	-	-	-	97	-	-
<i>Transfer Stations CCTV *</i>	20	20	-	-	-	-	20	-	-
Library books									
<i>Library Collection Renewal</i>	57	-	57	-	-	-	57	-	-
TOTAL PLANT AND EQUIPMENT	3,284	2,215	1,069	-	450	209	1,405	1,220	-
INFRASTRUCTURE									
Roads									
<i>Road Reseals Program</i>	784	-	784	-	-	-	784	-	-
<i>Reseal Preparation Program</i>	85	-	85	-	-	-	85	-	-
<i>Gravel Resheet Program</i>	496	-	496	-	-	-	496	-	-
<i>Pavement Rehabilitation, Formation & Drainage</i>	1,454	-	1,454	-	622	-	832	-	-
<i>Road Safety Improvements Program</i>	50	-	50	-	-	-	50	-	-
<i>East St Railway Bridge Underpass</i>	200	-	-	200	-	-	200	-	-
<i>Road Upgrade Policy & Road Sealing Implementation Fund - Houston St Daylesford</i>	200	-	-	200	-	-	200	-	-
Bridges									
<i>Bridge Renewal Program</i>	258	-	258	-	-	-	258	-	-
<i>Wheeler's Bridge</i>	20	-	20	-	-	-	20	-	-
Footpaths and Cycleways									
<i>Footpath Improvement and Renewal Program</i>	147	-	147	-	-	-	147	-	-
Walking & Cycling Footpath / Trail Implementation									
<i>Melbourne Rd Creswick stage 2</i>	31	31	-	-	-	-	31	-	-
<i>Fairview Estate Clunes</i>	41	41	-	-	-	-	41	-	-
<i>Albert St Creswick</i>	16	16	-	-	-	-	16	-	-
<i>Luttet St Creswick</i>	42	42	-	-	-	-	42	-	-

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade / Expansion \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council cash \$'000	Borrowings \$'000	Carry Forward \$'000
<i>Bath St Trentham</i>	14	14	-	-	-	-	14	-	-
<i>Coomoora to Daylesford trail stage 1</i>	230	230	-	-	-	-	230	-	-
<i>Glenlyon biolink</i>	15	15	-	-	-	-	15	-	-
<i>Clunes walkability plan development</i>	5	5	-	-	-	-	5	-	-
<i>Wombat Track stage 1</i>	21	21	-	-	-	-	21	-	-
<i>Recreation reserves footpath program Victoria Park Soccer facility to pavillion</i>	10	-	-	10	-	-	10	-	-
Drainage									
<i>Kerb & Channel Rehabilitation</i>	249	-	249	-	-	-	249	-	-
<i>Drainage condition assessment and renewal/upgrade program</i>	38	-	38	-	-	-	38	-	-
Recreational, Leisure & Community Facilities									
<i>Newlyn Netball Court Upgrades</i>	150	-	-	150	100	5	45	-	-
<i>Oval No 2 Change Rooms Vic Pk D'ford</i>	60	-	60	-	-	-	60	-	-
<i>Climate Resilient Recreation Facilities</i>	6	6	-	-	-	-	6	-	-
<i>Reserve Entrance Enhancement Program Reserve Entrance Enhancement Designs</i>	3	-	3	-	-	-	3	-	-
<i>Reserve Benches and Tables Renewal and Expansion Program</i>	35	-	35	-	-	-	35	-	-
<i>Outdoor Exercise Equipment Installation Program Creswick Outdoor Exercise Equipment °</i>	40	40	-	-	-	25	15	-	-
<i>Clunes Turf Wicket Replacement</i>	81	-	81	-	54	-	27	-	-
Parks, Open Space and Streetscapes									
<i>Jubilee Lake remedial works +</i>	190	-	190	-	-	-	190	-	-
Off Street Car Parks									
<i>Recreation reserves carpark program Doug Lindsay Carpark and Traffic Management</i>	120	-	-	120	-	-	120	-	-
Other Infrastructure									
<i>Public Art Appropriation & Replacement</i>	40	40	-	-	-	-	40	-	-
TOTAL INFRASTRUCTURE	5,131	501	3,950	680	776	30	4,325	-	-
TOTAL CAPITAL WORKS	10,396	2,811	6,905	680	1,596	269	7,312	1,220	-

4.5.3 Future year capital project contributions

The following table details capital projects included in either the 2017-18 or 2018-19 budget, but excluding renewal programs, requiring additional Council contributions into the future.

Capital Works Project	Council Funds (Cash and Borrowings)				Total
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2018-22 \$'000
<i>Trentham Community Hub</i>	30	50	750	-	830
<i>Quarry St Reserve shelter & toilet</i>	100	100	-	-	200
<i>Daylesford Town Hall Community Hub assoc work</i>	-	400	-	-	400
<i>Whealers Bridge renewal</i>	20	110	2,800		2,930
<i>Creswick swimming pool</i>	-	100	-	1,400	1,500
<i>Daylesford Skate Park Redevelopment</i>	-	210	-	-	210
<i>Mineral springs improvement works *</i>	-	200	250	250	700
<i>Wombat Hill Botanic Gardens</i>	-	-	70	-	70
<i>Jubilee Lake remedial works +</i>	190	50	-	-	240

4.5.4 Non-Capital projects program

Project	Project Cost \$'000	Summary of Funding Sources				
		Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000	Carry Forward \$'000
<i>Art Collection Policy and Plan</i>	10	-	-	10	-	-
<i>Communities of Respect and Equality CORE training</i>	4	-	-	4	-	-
<i>Community Planning Implementation Fund</i>	50	-	-	50	-	-
<i>Creswick Trails Mecca</i>	1,710	1,710	-	-	-	-
<i>Daylesford - Hanging Rock rail trail</i>	100	-	-	100	-	-
<i>Design Trentham Football changerooms function & toilets</i>	10	-	-	10	-	-
<i>Dja Dja Wurrung Recognition</i>	15	-	-	15	-	-
<i>Implement biodiversity strategy actions</i>	60	-	-	60	-	-
<i>Implement Economic Development Strategy actions</i>	38	-	-	38	-	-
<i>Implementation of Youth Strategy</i>	56	25	-	31	-	-
<i>Municipal Fire & Emergency Management</i>	120	120	-	-	-	-
<i>Museums Development Program</i>	10	-	-	10	-	-

Project	Project Cost \$'000	Summary of Funding Sources				
		Grants	Contrib.	Council cash	Borrowings	Carry Forward
		\$'000	\$'000	\$'000	\$'000	\$'000
New Trentham netball facility °	60	-	-	60	-	-
Online system of forms and payments	30	-	-	30	-	-
Play space strategy development	35	-	-	35	-	-
Program of 'Welcome To' Sessions in major towns shire wide	6	-	-	6	-	-
Programs for 8-12 year-old children	18	-	-	18	-	-
Street Decorations Banner Brackets	20	-	-	20	-	-
Street Tree Planting Program	22	-	-	22	-	-
Sustainability Strategy - Towards Zero - Community Buildings	40	-	-	40	-	-
Tree management strategy development	28	-	-	28	-	-
Tree Risk Mitigation	105	-	-	105	-	-
Tree Works at Newlyn Recreation Reserve	50	-	-	50	-	-
Turf Playing Surface Renewal Program	17	-	-	17	-	-
Waste Transfer Stations - Develop Traffic Management Plans *	10	-	-	10	-	-
White Ribbon Committee	6	-	-	6	-	-
Xmas Cheer Funding Support	1	-	-	1	-	-
TOTAL NON-CAPITAL PROJECTS	2,629	1,855	-	774	-	-

4.5.5 Future year non-capital project contributions

The following table details non-capital projects included in the 2018/2019 budget requiring additional Council contributions into the future.

Capital Works Project	Council Funds (Cash and Borrowings)				Total 2018-22 \$'000
	2018/19	2019/20	2020/21	2021/22	
	\$'000	\$'000	\$'000	\$'000	
Creswick Trails Mecca	-	192	-	-	192
Daylesford - Hanging Rock rail trail	50	550	250	-	850

5. Financial performance indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	+/-
Operating position									
Adjusted underlying result ^v	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	7%	3%	8%	5%	10%	10%	+
Liquidity									
Working Capital ^v	Current assets / current liabilities	2	296%	221%	230%	226%	152%	193%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	127%	142%	153%	146%	85%	107%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	30%	26%	27%	23%	20%	10%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4%	5%	4%	4%	4%	10%	o
Indebtedness ^v	Non-current liabilities / own source revenue		25%	22%	23%	20%	11%	8%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	73%	130%	98%	100%	144%	98%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	44%	61%	63%	56%	67%	67%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.45%	0.46%	0.42%	0.43%	0.41%	0.42%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,532	\$2,787	\$2,696	\$3,202	\$2,611	\$2,647	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,425	\$1,497	\$1,520	\$1,550	\$1,581	\$1,613	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15%	15%	14%	14%	14%	14%	o

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

^v Identifies those financial performance indicators that are also included in the financial sustainability indicators for councils as per the Victorian Auditor-General's Office (VAGO). In addition to the three indicators above, VAGO also uses a further three indicators, namely Self-financing, Capital replacement and Renewal gap.

Notes to indicators**1. Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The positive result for this indicator identifies an adjusted underlying surplus and the trend indicates similar underlying surpluses over the strategic resource plan.

2. Working Capital

The proportion of current liabilities represented by current assets. This indicator remains steady for three years before the need to repay Council's interest only loan is recognised as a current liability at 2020/2021. Following repayment of this loan from council funds, the indicator moves upward.

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 which are earmarked for other purposes. The reduction from 2020/2021 is due to a significant loan repayment amount, which will be funded from restricted cash reserves as is illustrated by 2021/22 returning to be greater than 100%.

4. Debt compared to rates

This indicator measures the level of Council's total debt as a percentage of rate revenue. This measure increases in 2018/20 19 with the proposed borrowings in the year, then reduces over the life of the SRP as debt is repaid.

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. The spike in 2021/22 reflects Council's plan to renew Wheelers Bridge requiring a significant investment of Council funds.

6. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

Appendix A

Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2018/19 year.

The Fees and Charges are grouped by functional area and include:

- Environmental Health
- Town Planning
- Building Services
- Domestic and Commercial Waste
- Infrastructure
- Compliance
- Visitor Information Centres
- Swimming Pools
- Community Services
- Libraries
- Home and Community Care Services
- Functions in Council Reserves and Facilities
 - All Reserves and Facilities
 - Victoria Park, Daylesford
 - Wombat Hill Botanic Gardens
 - Lake Daylesford Foreshore
 - Doug Lindsay Reserve
 - Creswick Town Hall
 - Clunes Town Hall
 - Daylesford Town Hall
 - Clunes Community Centre
 - Creswick Hub
 - The Warehouse – Clunes
- Photocopying/Printing
- Rates Information
- Freedom of Information
- Dishonoured Payments

All items include GST, except where denoted with an *

Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
ENVIRONMENTAL HEALTH		
Food Act 1984		
CLASS 1: High risk unpackaged food supplied to vulnerable people Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$465.00	\$476.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$500.00	\$512.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, takeaway outlets employing less than 20 staff	\$410.00	\$420.00
2(C) Premises include: Accommodation centres providing breakfast only	\$340.00	\$348.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$170.00	\$174.00
CLASS 3: Handling and supplying low risk unpackaged foods		
3(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged	\$250.00	\$256.00
3(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$125.00	\$128.00
CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores)	Fee Exempt	Fee Exempt
Streatrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (business)	\$348.00	\$356.00
Class 2 Food Vehicle or Stall (community group)	\$174.00	\$178.00
Class 3 Food Vehicle or Stall (business)	\$256.00	\$262.00
Class 3 Food Vehicle or Stall (community group)	\$128.00	\$131.00
Business (1 event for no more than 2 consecutive days)	\$82.00	\$84.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$41.00	\$42.00
Other Fees		
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Food Business	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of annual registration fee

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
Public Health and Wellbeing Act 2008		
Beauty premises, day spa, nails and hair removal premises *	\$150.00	\$154.00
Skin Penetration - tattooing and piercing *	\$295.00	\$302.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	\$255.00	\$261.00
Over 10 persons*	\$315.00	\$323.00
New Hair Dresser registration	\$135.00	\$139.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Public Health and Wellbeing Premises	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of the annual registration fee
Residential Tenancies Act 1970		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	\$71.10 (5 Fee Units)	\$72.25 (5 Fee Units)
Environment Protection Act 1970		
Special Visit – Pre-purchase inspections *	\$200.00	\$205.00
Special Visit – Pre-purchase inspections within 48 hours*	\$300.00	\$307.00
New Septic Tank systems*	\$550.00	\$563.00
Major alteration to septic system e.g. increasing wastewater field, replacing an existing system	\$350.00	\$358.00
Minor alteration to septic system e.g. connecting new internal plumbing fixtures	\$200.00	\$205.00
Extension of Time for Septic Permit	\$250.00	\$256.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	\$200.00	\$205.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	\$88.00	\$90.00
Written request for General Advice	\$150.00	\$154.00
Special request for inspection – septic, food premises	\$250.00	\$256.00

NOTES

Full registration fees are to be paid up until 31 August. Registrations after this date, i.e. from 1 September onwards are only required to pay 50% of the full fee.

Description of Charge		Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
TOWN PLANNING			
Part 1: Prescribed Statutory Fees (subject to change by State Government)			
Fees for amendment to planning scheme (regulation 6)			
Stage	Stage of Amendment		
1	For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	\$2,929.30 (206 fees units)	\$2,976.70 (206 fees units)
2	For: a) considering		
	(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	\$14,518.60 (1021 fee units); or	\$14,753.50 (1021 fee units); or
	(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	\$29,008.80 (2040 fee units); or	\$29,478.00 (2040 fee units); or
	(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	\$38,777.90 (2727 fee units)	\$39,405.20 (2727 fee units)
	b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.		
3	For: a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	\$462.20 (32.5 fee units) if the Minister is not the planning authority	\$469.60 (32.5 fee units) if the Minister is not the planning authority
Applications for Permits under section 47 of the Planning and Environment Act (Regulation 9)			
Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
2	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less	\$192.00 (13.5 fee units)	\$195.10 (13.5 fee units)

Description of Charge		Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
3	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000	\$604.40 (42.5 fee units)	\$614.10 (42.5 fee units)
4	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000	\$1,237.10 (87 fee units)	\$1,254.20 (87 fee units)
5	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000	\$1,336.70 (94 fee units)	\$1,358.30 (94 fee units)
6	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000	\$1,436.20 (101 fee units)	\$1,459.50 (101 fee units)
7	VicSmart application if the estimated cost of development is \$10,000 or less	\$192.00 (13.5 fee units)	\$195.10 (13.5 fee units)
8	VicSmart application if the estimated cost of development is more than \$10,000	\$412.40 (29 fee units)	\$419.10 (29 fee units)
9	VicSmart application to subdivide or consolidate land	\$192.00 (13.5 fee units)	\$195.10 (13.5 fee units)
10	To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000	\$1,102.10 (77.5 fee units)	\$1,119.90 (77.5 fee units)
11	To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000	\$1,486.00 (104.5 fee units)	\$1,510 (104.5 fee units)
12	To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000	\$3,277.70 (230.5 fee units)	\$3,330.70 (230.5 fee units)
13	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000	\$8,354.30 (587.5 fee units)	\$8,489.40 (587.5 fee units)

Description of Charge		Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
14	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000	\$24,636.20 (1,732.5 fee units)	\$25,034.60 (1,732.5 fee units)
15	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000	\$55,372.70 (3,894 fee units)	\$56,268.30 (3,894 fee units)
16	To subdivide an existing building (other than a class 9 permit)	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
17	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
18	To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
19	Subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	\$1,265.60 per 100 lots created (89 fee units per 100 lots created)	\$1,286.10 per 100 lots created (89 fee units per 100 lots created)
20	To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
21	A permit not otherwise provided for in the regulation	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)			
Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
2	Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
3	Amendment to a class 2 permit	\$192.00 (13.5 fee units)	\$195.10 (13.5 fee units)
4	Amendment to a class 3 permit	\$604.40 (42.5 fee units)	\$614.10 (42.5 fee units)
5	Amendment to a class 4 permit	\$1,237.10 (87 fee units)	\$1,257.20 (87 fee units)
6	Amendment to a class 5 or class 6 permit	\$1,336.7 (94 fee units)	\$1,358.30 (94 fee units)
7	Amendment to a class 7 permit	\$192.00 (13.5 fee units)	\$195.10 (13.5 fee units)

Description of Charge		Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
8	Amendment to a class 8 permit	\$412.40 (29 fee units)	\$419.10 (29 fee units)
9	Amendment to a class 9 permit	\$192.00 (13.5 fee units)	195.10\$ (13.5 fee units)
10	Amendment to a class 10 permit	\$1,102.10 (77.5 fee units)	\$1,119.90 (77.5 fee units)
11	Amendment to a class 11 permit	\$1,486.00 (104.5 fee units)	\$1,510.00 (104.5 fee units)
12	Amendment to a class 12, 13, 14 or 15 permit	\$3,277.70 (230.5 fee units)	\$3,330.70 (230.5 fee units)
13	Amendment to a class 16 permit	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
14	Amendment to a class 17 permit	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
15	Amendment to a class 18 permit	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
16	Amendment to a class 19 permit	\$1,265.60 per 100 lots created (89 fee units per 100 lots created)	\$1,286.10 per 100 lots created (89 fee units per 100 lots created)
17	Amendment to a class 20 permit	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
18	Amendment to a class 21 permit	\$1,265.60 (89 fee units)	\$1,286.10 (89 fee units)
Other Statutory Fees			
Regulation	Type of Application		
10	For combined permit applications	Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
12	Amend an application for a permit or an application to amend a permit	<p>a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9</p> <p>b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below</p> <p>c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit</p>	
13	For a combined application to amend permit	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	

Description of Charge		Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
14	For a combined permit and planning scheme amendment	Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
15	For a certificate of compliance	\$312.80 (22 fee units)	\$317.90 (22 fee units)
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	\$632.80 (44.5 fee units)	\$643.00 (44.5 fee units)
17	For a planning certificate	a) \$21.30 (1.5 fee units) for an application not made electronically b) \$7 for an application made electronically	a) \$17.30 (1.5 fee units) for an application not made electronically b) \$7 for an application made electronically
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	\$312.80 (22 fee units)	\$317.90 (22 fee units)
Part 2: Administrative Charges (Non Statutory Fees)			
Enquiries			
Written request for Heritage Control advice		\$150.00	\$154.00
Written request for Demolition Control advice (Section 29A – Form 8)		\$150.00	\$154.00
Written request for General Planning advice		\$150.00	\$154.00
Request for email aerial photographs		\$36.00	\$37.00
Property Enquiries/Plan Search – (Site history/copies of permits/copies of endorse plans/etc.)		\$200.00	\$205.00
Extension of Time			
Extension of Time for permits		\$250.00	\$256.00
Refunds			
Cancellation of application when no work carried out		Refund ¾ of application fee	Refund ¾ of application fee
Cancellation after direction to advertise but before commenced		Refund ½ of application fee	Refund ½ of application fee
Cancellation after advertising commenced		No Refund	No Refund
Cancellation due to prohibited proposal		Full Refund	Full Refund
Secondary Consent		\$250.00	\$256.00
Advertising – A3 Notice		\$100.00	\$103.00
Advertising – Letters to adjoining owners		\$50.00	\$52.00
Advertising – Notice in Newspaper		Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
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NOTES

Statutory Fees

These fees are cumulative unless otherwise stated. If your application or request falls into several categories the highest fee and half the lower fee are payable.

Administrative charges for photocopying and printing

These charges are in accordance with those published by Hepburn Shire Council and subject to amendment. Please contact the Planning Customer Service for the list of charges.

The preceding sections are a summary of the fees prescribed under the Planning and Environment (Fees) Regulations 2016, and is not a complete representation of these Regulations or other legislative provisions. Reference should be made to the Regulations to obtain the complete wording of individual fee Regulations and other Regulations (which include waiving and rebating provisions). Please visit www.planning.vic.gov.au for more details on the Planning and Environment (Fees) Regulations 2016 setting out the new fees and the Planning and Environment Act 1987.

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
BUILDING SERVICES		
Residential		
New Dwelling	\$600 plus \$6.00 per m ² (plus levy & lodgement fee) (Minimum \$1,080.00)	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Alteration to Dwelling	\$600 plus \$6.00 per m ² (plus levy & lodgement fee) (Minimum \$1,080.00)	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Addition to a Dwelling	\$600 plus \$6.00 per m ² (plus levy & lodgement fee) (Minimum \$1,080.00)	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Units	(Minimum \$1,250 per unit)	(Minimum \$1,278 per unit)
Garages/Carports up to \$10,000	\$575.00 (plus lodgement fee)	\$588.00 (plus lodgement fee)
Garages/Carports over \$10,000	\$650.00 (plus lodgement fee & levy)	\$665.00 (plus lodgement fee & levy)
Swimming Pools	\$572.00	\$585.00
Restump	\$360.00	\$368.00
Building Reg 326 (2) statutory fee	\$52.20 (3.67 fee units)	\$53.00 (3.67 fee units)
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	\$39.10 (2.75 fee units)	\$39.70 (2.75 fee units)
Conducting an assessment for compliance under AS3959 (Bushfire Code)	\$315.00	\$322.00
Commercial/Industrial		
All works under \$5,000	\$500.00	\$512.00
Works valued \$5,000 – \$30,000	\$750.00	\$767.00
Works valued \$30,000 – \$250,000	\$Cost x 0.4% plus \$1,000	\$Cost x 0.4% plus \$1,000
Works valued \$250,000 – \$500,000	\$Cost x 0.25% plus \$2,000	\$Cost x 0.25% plus \$2,000
Works valued over \$500,000	\$Cost x 0.25% plus \$2,000	\$Cost x 0.25% plus \$2,000
Lodgement Fees (Commercial/Industrial)*	\$39.10 (2.75 fee units)	\$39.70 (2.75 fee units)
Demolition		
Single Storey Building	\$750.00 plus Sec 29A fee \$65.40 (4.6 fee units)	\$767.00 plus Sec 29A fee \$ (4.6 fee units)
Any other building more than one storey	\$1,200.00 plus Sec 29A fee \$65.40 (4.6 fee units)	\$1,227.00 plus Sec 29A fee \$ (4.6 fee units)

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
Other Permits/Services		
Fences and signs	\$300.00	\$307.00
Swimming Pool Reports (Existing)	\$286.00	\$293.00
Request for variation of siting*		
Any other service not otherwise provided for (per Hour)	\$242.00	\$248.00
Extension of Time for a Permit	\$250.00	\$256.00
Amendment to a Building Permit	\$275.00	\$282.00
Inspection associated with lapsed permits (per inspection)	\$200.00	\$205.00
State Government Building Levy Cost recovery of levy*	\$1.28 per \$1,000 of construction value	\$1.28 per \$1,000 of construction value
Requests for Information		
Property Certificates (last 10 years information)*		
Temporary Structures	\$275.00	\$282.00
Copies of Plans from Building files*	\$200.00	\$205.00
Written Advice	\$150.00	\$154.00
Any other service	\$100.00	\$103.00
Other Fees		
Issue Building Notice	No Charge	No Charge
Issue Building Order	\$750.00	\$767.00

NOTES

1. Square metres calculated on total floor
2. Cost of works determined by Relevant Building Surveyor, unless contract applies.
3. All fees quoted (unless determined by legislation) are a minimum basis.

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
Transfer Station Disposal Fees		
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	\$5.00	\$5.00
Car/Boot Load (½ m³ max)	\$19.00	\$19.50
Utility/Small Trailer (1.0 m³ max)	\$38.00	\$39.00
Small Truck/Tandem Trailer (2.0 m³ max)	\$76.00	\$78.00
Other Loads that are non-commercial / m³	\$38.00	\$39.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to ½ m³	\$9.00	\$9.00
Clean Green Waste / m³	\$18.00	\$18.00
Woody Weeds / m³	\$38.00	\$39.00
Comingled recyclables - up to 240L bin	No charge	\$2.50
Comingled recyclables - ½ m³	No charge	\$5.00
Comingled recyclables - per m³	No charge	\$10.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	\$4.00	\$4.00
Light Truck	\$30.00	\$30.00
Truck	\$60.00	\$60.00
Tractor – Small	\$130.00	\$130.00
Tractor – Large	\$200.00	\$200.00
Rims only	No charge	No charge
Other		
Paint	4 Ltr container or smaller \$2.00	4 Ltr container or smaller \$2.00
Paint	5 Ltr container or greater \$4.00	5 Ltr container or greater \$4.00
Empty paint containers - Recyclable	No charge	No charge
Oil	No charge	No charge
Batteries	No charge	No charge
Scrap steel	No charge	No charge
Non ferrous metals	No charge	No charge
Car bodies	No charge	No charge
Refrigerators and freezers (Degassed/Gassed)	\$10.00	\$10.00
Televisions / Computer ⁺	No charge	No charge
Other E-Waste Item	\$6.00	\$6.00
Mattresses	\$25.00	\$25.00
Sale of Garbage Bins (Delivered)		
120 or 140 ltr bin	\$55.00	\$57.00
240 ltr bin	\$70.00	\$72.00

Commercial waste and recycling quantities not accepted

⁺ Government Subsidy scheme conditions apply

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
INFRASTRUCTURE		
Legal Point of Discharge*	\$65.40 (4.6 fee units)	\$66.50 (4.6 fee units)
Consent to Work on Road where speed greater than 50 kph		
Works on road, shoulder or pathway (max speed greater than 50 kph)	\$612.90 (43.1 fee units)	\$622.80 (43.1 fee units)
Road but NOT on roadway, shoulder or pathway	\$334.20 (23.5 fee units)	\$399.60 (23.5 fee units)
Minor works on a road, shoulder or pathway	\$132.20 (9.3 fee units)	\$134.40 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$85.30 (6 fee units)	\$86.70 (6 fee units)
Consent to Work on Road where speed not more than 50 kph		
Works on road, shoulder or pathway	\$334.20 (23.5 fee units)	\$339.60 (23.5 fee units)
Road but NOT on roadway, shoulder or pathway	\$85.30 (6 fee units)	\$86.7 (6 fee units)
Minor works on a road, shoulder or pathway	\$132.20 (9.3 fee units)	\$134.40 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$85.30 (6 fee units)	\$86.7 (6 fee units)
Street Signage (Tourist Accommodation)		
Blade supply and installation	\$220.00	\$225.00
Blade plus pole supply and installation	\$275.00	\$282.00
Vic Roads signage installation		
One pole	N/A	\$110.00
two poles	N/A	\$220.00
Land Use Activity Agreements LUAA		
Facilitation fee	N/A	\$400.00

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
COMPLIANCE AND LOCAL LAWS		
Animal Registration Fees		
Dog – Full fee*	\$90.00	\$93.00
Dog – Discounted fee*#	\$30.00	\$31.00
Dog - Menacing dog fee	\$200.00	\$205.00
Dog - Dangerous / restricted breed fee	\$350.00	\$358.00
Cat – Full fee*	\$76.00	\$78.00
Cat – Discounted fee*#	\$26.00	\$27.00
Replacement Tag	\$8.00	\$9.00
Domestic animal business registration*	\$200.00	\$205.00
# The discounted fees only apply if the animal meets certain eligibility criteria (e.g. Micro-chipped and desexed)		
Domestic Animal Impound Release Fees		
Unregistered dog not desexed*	\$170.00	\$174.00
Unregistered dog desexed*	\$170.00	\$174.00
Registered dog not desexed*	\$170.00	\$174.00
Registered dog desexed*	\$170.00	\$174.00
Unregistered cat not desexed*	\$115.00	\$118.00
Unregistered cat desexed*	\$115.00	\$118.00
Registered cat not desexed*	\$115.00	\$118.00
Registered cat desexed*	\$115.00	\$118.00
Live Stock Impounding - Agistment Fees		
Medium animals (sheeps/goats)*	\$1.70 per day, per animal	\$1.80 per day, per animal
Large animals (cows/horses)*	\$2.10 per day, per animal	\$2.20 per day, per animal
Sustenance fees	At cost	At cost
Identification tags	At cost	At cost
Vet costs	At cost	At cost
Transport contractor fees	At cost	At cost
Live Stock Impounding - Release Fees		
Medium animals (sheeps/goats)*	up to 3: \$50.00 4 or over: \$100.00	up to 3: \$50.00 4 or over: \$100.00
Large animals (cows/horses)*	up to 3: \$100.00 4 or over: \$300.00	up to 3: \$100.00 4 or over: \$300.00
Abandoned Vehicles		
Impounded vehicle release fee	\$100.00	\$103.00
Parking Fines		
Overstaying time*	\$79.00 0.5 penalty unit	\$81.00 (0.5 penalty unit)
In No Parking area*	\$79.00 0.5 penalty unit	\$81.00 (0.5 penalty unit)
Not within parking bay*	\$79.00 0.5 penalty unit	\$81.00 (0.5 penalty unit)
Not completely within parking bay*	\$79.00 0.5 penalty unit	\$81.00 (0.5 penalty unit)

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
Fire Prevention		
Private grass slashing administration fee which is in addition to the contractor's charge	\$160.00	\$164.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units
Other		
Tradesperson Parking Permit*	\$25.00 per day	\$26.00 per day
A-Frame Signage*	Daylesford CBD \$110 per year Outside Daylesford CBD \$55 per year	Daylesford CBD \$114 per year Outside Daylesford CBD \$57 per year
Table & Two chairs*	Daylesford CBD \$200 per year in trading zone (up to 3 sets) Above 3 sets a further \$200 Outside Daylesford CBD \$100 per year in trading zone (up to 3 sets) Above 3 sets a further \$100	Daylesford CBD \$206 per year in trading zone (up to 3 sets) Above 3 sets a further \$206 Outside Daylesford CBD \$103 per year in trading zone (up to 3 sets) Above 3 sets a further \$103
Goods for Display or Sale*	Daylesford CBD \$178 per year Outside Daylesford CBD \$89 per year	Daylesford CBD \$182 per year Outside Daylesford CBD \$91 per year
Wind Barriers*	Daylesford CBD \$104 per year Outside Daylesford CBD \$52 per year	Daylesford CBD \$108 per year Outside Daylesford CBD \$54 per year
Cat Cage Hire*	\$100 Bond refundable on return of cage	\$100 Bond refundable on return of cage
Skip Bin Permit	\$110.00 per week or part thereof	\$113.00 per week or part thereof
Busking Permit	\$15.00 per day \$100.00 per year	\$15.50 per day \$102.00 per year
Street Stalls ⁺	\$10.00 per day	\$31.00 per day
Hoarding / Fencing Permit	\$110.00 per week or part thereof	\$113.00 per week or part thereof
Excess Animals Permit	\$100	\$103
Roadside Trading - other than Policy 19	\$450 (annual) \$150 (up to 1 week)	\$460 (annual) \$154 (up to 1 week)
Occupation of Road for Works	\$110	\$113.00
Roadside Grazing Permit	\$25	\$26.00
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	\$50	\$52.00

+ Fees will be waived for Community Not for Profit organisations on application

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
VISITOR INFORMATION CENTRES		
Basic	\$0.00	\$0.00
<i>Basic website listing and single VIC Brochure display</i>		
Premium	\$150.00	\$160.00
<i>Premium website listing with multiple categories and multiple VIC brochure display</i>		
Cube Display - 12 month period	\$160.00	\$160.00
Window Display - 2 week period	\$120.00	\$120.00
<i>Previous membership options have been simplified to make it easier for businesses and easier for VIC staff and the accounts team. Conditions apply. This will be managed directly through the new 'Visit' websites with online payment required</i>		
SWIMMING POOLS		
Family Season Ticket	\$153.00	\$157.00
Adult Season Ticket	\$97.00	\$100.00
Concession Season Entry	\$74.00	\$76.00
Child Season Ticket	\$64.00	\$66.00
Family Day Entry	\$12.00	\$13.00
Adult Day Entry	\$5.00	\$6.00
Concession Day Entry	\$4.00	\$5.00
Child Day Entry	\$3.50	\$4.00
Spectators Day Entry	\$1.00	\$1.00
School Entry per student	\$2.00	\$3.00
COMMUNITY SERVICES		
Marquee Hire		
5m x 5m	\$100.00	\$103.00
Bonds		
Marquee*	\$330.00	\$338.00

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
LIBRARIES		
Fines	\$0.30 cents per day per item to a maximum of \$5.00	\$0.35 cents per day per item to a maximum of \$5.00
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	\$3.00 plus other charges incurred*	\$4.00 plus other charges incurred*
Inter Library Loans - Universities	\$18.50	\$19.00
Replacement card	\$2.00	\$2.50
Photocopying A3	\$0.50	\$0.55
Photocopying A4	\$0.25	\$0.30
Colour printing A4	\$1.15	\$1.20
Colour printing A3	\$1.75	\$1.80
Scanning	Free	Free
Fax receiving	\$0.50	\$0.55
<ul style="list-style-type: none"> • 1st page • Additional pages 	<ul style="list-style-type: none"> \$2.40 \$1.25 	<ul style="list-style-type: none"> \$2.45 \$1.30
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	\$6.00	\$6.15
Debt Collection charge	\$15.00	\$16.00
Book Club Package <ul style="list-style-type: none"> • Private Book Club • Library Book Club 	<ul style="list-style-type: none"> \$150 per club per year \$48.00 per person per year 	<ul style="list-style-type: none"> \$155 per club per year \$50.00 per person per year
Book Sales	From \$0.20 per item	From \$0.20 per item
Events	Variable fee from Free to \$80.00	Variable fee from Free to \$82.00

Note GST is applicable unless it is the copying of official documents.

Description of Charge	Fee/Charge 2017/18 (inc GST)			Fee/Charge 2018/19 (inc GST)		
AGED AND DISABILITY SERVICES						
Client Contribution	Low*	Medium	High	Low*	Medium	High
Social Support Group* (per day)	\$8.00	\$15.00	\$19.00	\$8.20	\$15.30	\$19.50
Home Care* (per hour)	\$6.50	\$15.00	\$46.00	\$6.70	\$15.30	\$47.10
Personal Care* (per hour)	\$4.50	\$9.00	\$46.00	\$4.60	\$9.20	\$47.10
Respite Care* (per hour)	\$3.50	\$5.00	\$46.00	\$3.60	\$5.10	\$47.10
Property Maintenance* (per hour)	\$15.00	\$25.00	\$50.00	\$15.30	\$25.60	\$51.10

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
FUNCTIONS IN COUNCIL RESERVES AND FACILITIES		
ALL RESERVES AND FACILITIES		
Bonds		
Keys*	\$50.00	\$50.00
Meetings*	\$100.00	\$100.00
Functions*	\$200.00	\$200.00
Functions with alcohol*	\$500.00	\$500.00
Functions with alcohol >200*	\$1,000.00	\$1,000.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	\$55.00	\$57.00
ALL RESERVES		
Personal training / year (2x/wk)	\$170.00	\$174.00
VICTORIA PARK DAYLESFORD		
Function + Kitchen (Day)	\$30 Local Community Organisation \$100 NFP \$300 Private, Commercial	\$32 Local Community Organisation \$105 NFP \$307 Private, Commercial
Function + Kitchen (Half Day)	\$15 Local Community Organisation \$75 NFP \$200 Private, Commercial	\$16 Local Community Organisation \$76 NFP \$220 Private, Commercial
Full Kitchen (Full Day)	\$20 Local Community Organisation \$30 NFP \$150 Private, Commercial	\$25 Local Community Organisation \$35 NFP \$155 Private, Commercial
Full Kitchen (Half Day)	\$15 Local Community Organisation \$20 NFP \$80 Private, Commercial	\$20 Local Community Organisation \$25 NFP \$100 Private, Commercial
Meeting Room -Large Room (Full Day)	\$15 Local Community Organisation \$50 NFP \$200 Private, Commercial	\$20 Local Community Organisation \$55 NFP \$220 Private, Commercial
Meeting Room - Small Room (Half Day)	\$10 Local Community Organisation \$30 NFP \$125 Private, Commercial	\$11 Local Community Organisation \$32 NFP \$130 Private, Commercial
Bar (Per Day)	\$20 Local Community Organisation \$80 NFP \$80 Private, Commercial	\$25 Local Community Organisation \$85 NFP \$100 Private, Commercial
WOMBAT HILL BOTANIC GARDENS		
Wedding (1 Day or part thereof)	\$195.00	\$200.00
LAKE DAYLESFORD FORESHORE		
Wedding (1 Day or part thereof)	\$195.00	\$200.00

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
CRESWICK TOWN HALL		
Hepburn Shire Community Not for Profit	Hire fees to be waived in accordance with Council Policy Number 48 (bond and if applicable insurance fees must still be paid).	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals/Regular user	\$38.00	\$39.00
Regular User - Use of Kitchen	\$50.00	\$52.00
Meetings	\$125.00	\$128.00
Functions – Use of Kitchen	\$145.00	\$149.00
Function with alcohol	\$250.00	\$256.00
CLUNES TOWN HALL		
Hepburn Shire Community Not for Profit	Hire fees to be waived in accordance with Council Policy Number 48 (bond and if applicable insurance fees must still be paid).	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals/Regular user (no Kitchen Use)	\$38.00	\$39.00
Regular User - Use of Kitchen	\$50.00	\$52.00
Meetings / Functions (no Kitchen Use)	\$125.00	\$128.00
Functions – Use of Kitchen	\$145.00	\$149.00
Function with alcohol	\$250.00	\$256.00
DAYLESFORD TOWN HALL		
Hepburn Shire Community Not for Profit	Hire fees to be waived in accordance with Council Policy Number 48 (bond and if applicable insurance fees must still be paid).	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals	\$96.00	\$99.00
Meetings	\$192.00	\$197.00
Functions	\$250.00	\$256.00
Function with alcohol	\$350.00	\$358.00
Set up Day	\$96.00	\$99.00
Senior Citizens Room	\$96.00	\$99.00
Senior Citizens Crockery	\$64.00	\$66.00
PA System	\$48.00	\$50.00
CLUNES COMMUNITY CENTRE		
Oval Lights (per hour)	\$8.95	\$10.00
Rehearsals/Regular user (1 Day or part there of)	\$38.00	\$39.00
Meetings (1 Day or part there of)	\$125.00	\$128.00
Functions (1 Day or part there of)	\$145.00	\$149.00
Function with alcohol (1 Day or part there of)	\$200.00	\$205.00

Description of Charge	Fee/Charge 2017/18 (inc GST)			Fee/Charge 2018/19 (inc GST)		
CRESWICK HUB						
	Local Community	Community / Not for Profit / Government	Private or Commercial	Local Community	Community / Not for Profit / Government	Private or Commercial
Meeting Room						
Regular (per hour)	\$6.00	\$15.00	\$30.00	\$6.20	\$15.40	\$31.00
Casual (per hour)	\$14.50	\$29.00	\$46.50	\$15.00	\$30.00	\$48.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$18.00	\$35.50	\$57.00	\$18.50	\$36.50	\$58.50
THE WAREHOUSE - CLUNES						
	Local Community	Community / Not for Profit / Government	Private or Commercial	Local Community	Community / Not for Profit / Government	Private or Commercial
Community Meeting Room - Ullumburra						
Regular (per hour)	\$6.00	\$15.00	\$30.00	\$6.20	\$15.40	\$31.00
Casual (per hour)	\$14.50	\$29.00	\$46.50	\$15.00	\$30.00	\$48.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$18.00	\$35.50	\$57.00	\$18.50	\$36.50	\$58.50
Community Activity Room - Esmond Gallery						
Regular (per hour)	\$12.00	\$24.00	\$41.50	\$12.40	\$28.00	\$45.00
Casual (per hour)	\$24.00	\$41.50	\$59.00	\$26.00	\$42.50	\$60.50
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$28.50	\$57.00	\$70.50	\$29.20	\$58.50	\$72.00
Weekly Hire	\$475.50	\$950.50	\$2,355.50	\$487.00	\$972.00	\$2,410.00
Museum Fees	Adult	Concessions/ Student	Family	Adult	Concessions/ Student	Family
Museum Entry	Entry by donation			Entry by donation		
Guided Tour	\$5.00	\$4.00		\$5.00	\$4.00	

A minimum hire of one hour will be charged to allow for set up and pack up.

Description of Charge	Fee/Charge 2017/18 (inc GST)	Fee/Charge 2018/19 (inc GST)
PHOTOCOPYING / PRINTING		
A4 per side – Black & White	\$0.50	\$0.55
A4 per side – Colour	\$1.60	\$1.65
A3 per side – Black & White	\$1.30	\$1.35
A3 per side – Colour	\$2.40	\$2.50
Tender documents	\$57.00	\$58.30
Note: GST is applicable unless copying official documents.		
RATES INFORMATION		
Land information certificate* 1.82 fee units	\$25.90 (1.82 fee units)	\$26.30 (1.82 fee units)
Urgent Land information certificate	\$35.00	\$36.00
Duplicate/Reprint Rates Notice	\$12.00	\$13.00
Rate search 15 years	\$64.00	\$66.00
Rate search 30 Years	\$128.00	\$131.00
FREEDOM OF INFORMATION		
Freedom of information access supervision fee (per ¼ hr)*	\$21.30 (1.5 fee units) per hour or part of an hour	\$21.70 (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	\$21.30 (1.5 fee units) per hour or part of an hour	\$21.70 (1.5 fee units) per hour or part of an hour
Photocopying Charge (Black & White A4)	\$0.20	\$0.20
Freedom of Information lodgement fee*	\$28.40 (2 fee units)	\$28.90 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		
COMMUNITY HOUSING		
Community housing units	Rents are calculated at 25% of household income except for Centrelink family related payments. Effective from 24 July 2011, the rebated rent is calculated at 15% of Centrelink family payments	N/A Handed over to Community Housing Victoria
DISHONoured PAYMENTS		
Direct Debit fee	\$20.00	\$5.00
Dishonoured Cheque Fee	\$20.00	\$20.00