



Hepburn Shire Council Budget 2019/20

Delivering for our community.

Hepburn
SHIRE COUNCIL



This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2019-20 and Better Practice Guide.

Contents

	Page
Mayor's Introduction	3
Budget Reports	
1. Link to the Council Plan	5
2. Services and service performance indicators	7
3. Financial statements	16
4. Notes to the financial statements	23
5. Financial Performance Indicators	39
Appendices	
A Fees and charges schedule	40



Mayor's Introduction

On behalf of Councillors, it gives me great pleasure to recommend this budget to Our Community. This budget will fund the third year of our 2017-2021 Council Plan and outlines the operations, services and capital investment that we will deliver to our community to achieve the vision of Our Council.

This document outlines the extensive range of services provided by council, more than 100 - from home care for the elderly to road construction, urban planning, environmental initiatives, leisure facilities plus so much more. It also details the funding that is required to deliver these services and maintain community infrastructure.

This budget will deliver \$9.84 million of capital works – improving, renewing and creating new infrastructure. This is a significant allocation of funding, in fact 55% of general rates, with small and large projects to be delivered across the shire including:

- * Over \$3M on road improvements, upgrades and rehabilitation
- * Over \$1.5M on gravel and road reseals
- * Over \$1.2M will be invested in the renewal of our communities' buildings
- * \$886,000 for recreation facilities including the construction of the Daylesford Skate Park, masterplan development at Clunes Recreation Reserves, as well as masterplan, fencing (\$20,000) and other works at the Glenlyon Recreation Reserve (\$50,000)
- * \$461,000 on new and upgrade footpaths
- * \$257,000 on parks and open spaces works including \$30,000 for an off-lead dog park at Clunes
- * \$60,000 on increasing our library collection
- * Funding to finalise the construction of the Trentham Child Care extension and undertake planning for replacement of facilities at Trentham Recreation

The proposed budget includes several new and continuing projects to maintain, promote, protect and enhance the district's unique social, cultural, environmental and heritage characteristics, including:

- * Continuation of the construction of the Creswick Mountain Bike Trails (\$981,000)
- * Increased maintenance of our aquatic facilities (\$97,000)
- * Upgrading and making compliant on street accessible parking facilities (\$52,000)
- * Street Lighting Upgrades (\$90,000)

Rate increases have been capped at 2.50% in line with the Victorian Government's Fair Go Rates System, Council has not applied to the Essential Services Commission for a rate cap variation. The State Government now requires all properties to be revalued annually and this will result in a redistribution of rates payable, based on the change to a property's value. This means that while Council proposes an increase to average rate income of 2.5%, the actual rate increase for each ratepayer varies due to the amount of their property valuation.

The average increase in annual waste charges of approximately 3.2% strikes a balance between minimising cost increases to users of the service, while considering the rising costs of waste management, global recycling challenges and the payment of the State Government landfill levy. We will continue to investigate innovative ways to efficiently process our waste and increase our overall recycling efforts.

Mayor's Introduction

Fees and Charges increases have been kept to a minimum, with the majority increasing at 2.0%. Council will now accept e-waste materials for free at our transfer stations to encourage the recycling of e-waste items and has introduced significantly reduced first year animal registration fees to encourage the registration, de-sexing and microchipping of cats and dogs.

As your Councillors, it is our role to listen to our community and understand your needs and priorities and balance these demands. Council continues to ensure our services meet community needs and are delivered as efficiently and effectively as possible. Council will continue to deliver high quality and accessible services to the community while increasing our advocacy efforts to ensure an increasing level of State and Federal government funding.

Council endorses the budget as financially responsible, adheres to the requirements of the Fair Go Rates System and contains no new borrowings for 2019/2020.

We look forward to working with our community to deliver these exciting projects throughout the coming year, and I encourage you to read the remainder of this document.

Cr Don Henderson
Mayor

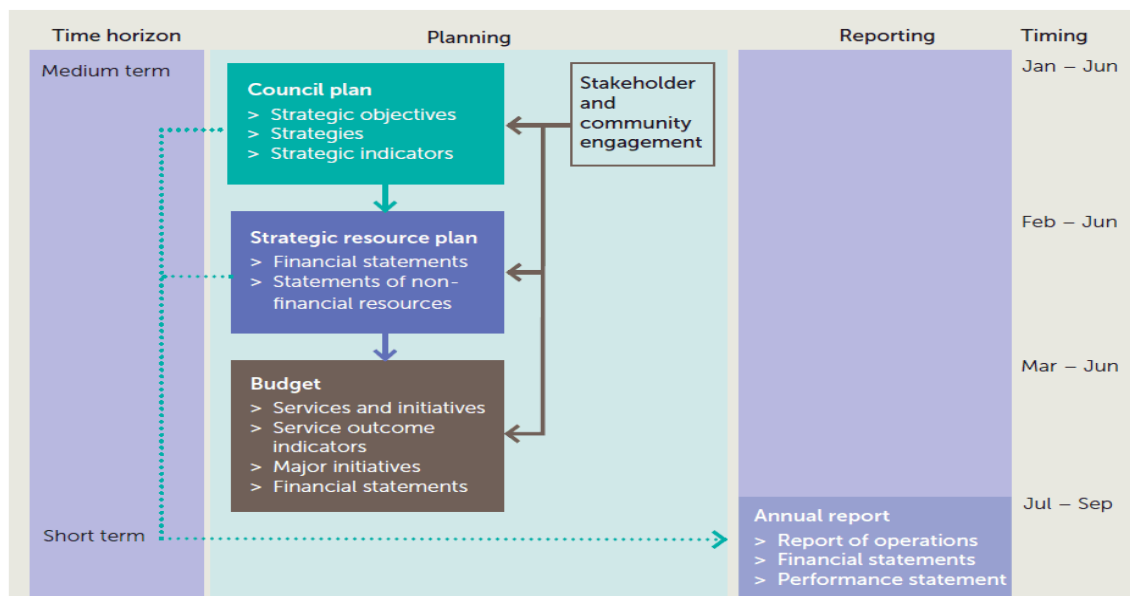


1. Link to the Council Plan

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

1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

1. Link to the Council Plan

1.2 Our purpose

Our Vision

"Our Council"

Council has set as its vision the simple term - 'Our Council'. 'Our Council' reflects a desired expression by the community of a strong sense of pride in the high-quality work of Hepburn Shire Council developed as the outcome of an open partnership between council and our community. Attaining this aspirational community recognition will require significant ongoing effort from the entire organisation as we seek to achieve excellence in service delivery.

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 **Accountability, Probity and Transparency** as the core values of Council. Core Values are how Council defines the core pillars of their identity and the principles which affect the way we conduct our business. This unique set of core values supports Council's vision and the decision making processes across the organisation.

Council has adopted the following organisational 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.

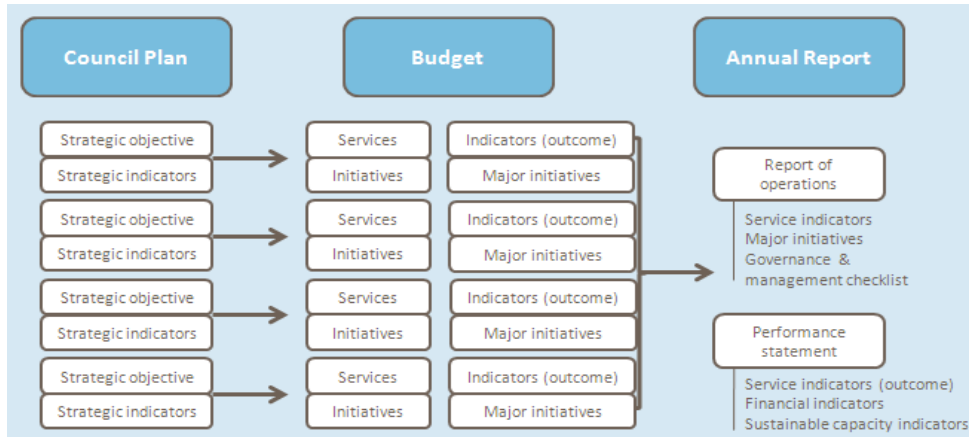
Our Pillars

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the pillars as set out in the four year Council Plan 2017-2021. The five pillars described in the Council Plan are:

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 2019/2020 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.

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
Assets, Roads and Maintenance	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>	3,412	3,694	3,847
		<i>Revenue</i>	2,098	2,964	3,059
		Net	1,314	731	788
Parks and Open Space	This service provides well presented Parks & Gardens, Public Open Space and Sporting Fields for the enjoyment, amenity and well being of our community and visitors to the Shire.	<i>Expenses</i>	1,796	1,680	1,885
		<i>Revenue</i>	31	-	5
		NET	1,765	1,680	1,880

2. Services and service performance indicators

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
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>	558	568	640
		<i>Revenue</i>	1,244	1,118	1,149
		<i>NET</i>	(686)	(550)	(509)

Major Initiatives

- * Annual asset renewal program including road reconstruction, building, road, footpaths, bridges, and drainage – refer to capital works listing for details.

- * Capital investment in sealed road network (\$2.53M, grant funding of \$2.01M)

Other Initiatives

- * Partner with other agencies to develop a Daylesford Integrated Water Management Plan and investigate alternative water supplies for Newlyn Oval (\$40,000)

- * Reserves Benches and Table Renewal and Expansion Program to improve furniture in our Parks and Reserves (\$38,600)

- * Annual maintenance program including road reconstruction, buildings, roads, footpaths, bridges, drainage and parks and open spaces.



2. Services and service performance indicators

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.

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
Aged & Disability Services	This service provides high quality aged and disability services including home and community care.	<i>Expenses</i>	1,765	1,766	1,856
		<i>Revenue</i>	1,640	1,517	1,578
		NET	125	249	278
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>	328	332	332
		<i>Revenue</i>	142	136	138
		NET	186	196	194
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>	914	887	847
		<i>Revenue</i>	203	204	206
		NET	711	683	641
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>	236	540	553
		<i>Revenue</i>	83	444	366
		NET	153	96	187
Youth	This service seeks to engage our young people. Invest in them now and create our community leaders for the future.	<i>Expenses</i>	33	113	167
		<i>Revenue</i>	11	25	25
		NET	22	88	142
Community Development	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	<i>Expenses</i>	969	640	1,217
		<i>Revenue</i>	112	250	332
		NET	857	390	885
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>	320	315	323
		<i>Revenue</i>	181	156	178
		NET	139	159	145
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	<i>Expenses</i>	395	378	515
		<i>Revenue</i>	267	250	271
		NET	128	128	244

2. Services and service performance indicators

2.2 Strategic Objective 2 : Active & Engaged Communities (continued)

Major Initiatives

- * Increased maintenance of Aquatic facilities (\$97,000)
- * Constructions and Refurbishment of Skate Park at Daylesford, including carparking and landscaping (\$463,000, net \$223,000)
- * State and Federal Governments will continue to part fund the Home and Community Care and Commonwealth Home Support Program to deliver quality programs in aged and disability services.

Other Initiatives

- * Undertake implementation of Year 1 priorities of the Play space Strategy (\$50,000) and Year 2 of the development of outdoor fitness spaces (\$40,500)
- * Upgrade and make compliant on street accessible parking facilities (\$52,000)
- * Upgrade of the existing Hepburn Recreation Reserve cricket practice Nets (\$120,000)
- * Purchase of library collection (\$60,000)
- * Implementation of the Hepburn Shire Council Active Women and Girls Strategy (\$10,000)
- * Additional funding (\$36,500) to finalise construction of the Trentham Child Care extension
- * Introduction of significantly reduced first year animal registration fees to encourage the registration, de-sexing and microchipping of cats and dogs

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.

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 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>	3,227	3,276	3,544
		<i>Revenue</i>	2,855	3,307	3,619
		NET	372	(31)	(75)
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>	128	120	120
		<i>Revenue</i>	120	120	120
		NET	8	-	-
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>	119	144	155
		<i>Revenue</i>	2	450	-
		NET	117	(306)	155
Natural Resource Management	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	<i>Expenses</i>	96	130	156
		<i>Revenue</i>	-	-	-
		NET	96	130	156

2. Services and service performance indicators

2.3 Strategic Objective 3: Sustainable Environment (continued)

Major Initiatives

- * Major road and heritage street lighting upgrades (\$90,000)
- * Expanding the waste to energy project to full scale, pending the outcome of the pilot project (net

Other Initiatives

- * Investment in the eradication of weeds (\$110,000)
- * Implement actions from the Biodiversity Strategy (\$85,766)
- * An Emergency Management Coordinator has been funded by the State Government until 2020 (\$120,000 grant funded).
- * Funding for resource recovery education and initiatives and transfer station maintenance (\$40,000)

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.

Service area	Description of services provided		2017/18	2018/19	2019/20
			Actual \$'000	Budget \$'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>	718	2,381	1,743
		<i>Revenue</i>	520	1,809	330
		<i>NET</i>	198	572	1,413
Statutory and Strategic Planning	The Planning team 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>	748	785	858
		<i>Revenue</i>	500	456	500
		<i>NET</i>	248	329	358

Major Initiatives

- * Continuation of the construction of the Creswick Mountain Bike Trails (\$981,000)
- * Support the region's small-scale producers to increase their economic potential through The Hepburn Hub for Premium Produce (\$236,000, net \$30,000)

Initiatives

- * Stage 3 of the Hepburn Planning Scheme Review (\$120,000)
- * Implementation of actions from the Economic Development Strategy (\$30,000)

2. Services and service performance indicators

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.

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
Financial Services	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>	1,247	1,156	1,154
		<i>Revenue</i>	3,741	3,706	4,053
		NET	(2,494)	(2,550)	(2,899)
ICT	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>	865	883	961
		<i>Revenue</i>	-	-	-
		NET	865	883	961
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>	399	372	540
		<i>Revenue</i>	-	-	-
		NET	399	372	540
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>	327	594	418
		<i>Revenue</i>	-	1	-
		NET	327	593	418
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	<i>Expenses</i>	318	245	277
		<i>Revenue</i>	206	196	208
		NET	112	49	69

2. Services and service performance indicators

2.5 Strategic Objective 5: High Performing Organisation (continued)

Service area	Description of services provided		2017/18 Actual \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000
Governance	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	<i>Expenses</i>	1,472	1,436	1,607
		<i>Revenue</i>	7	-	-
		NET	1,465	1,436	1,607
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	<i>Expenses</i>	140	169	161
		<i>Revenue</i>	-	-	-
		NET	140	169	161

Major Initiatives

* Purchase of hardware, software and accessories as part of the ICT capital and renewal budget (\$278,000)

Initiatives

- * Move our current on-premises software set up to the 'cloud' (\$80,000)
- * Procurement of additional governance related software (\$10,000)

2.6 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

2. Services and service performance indicators

2.6 Service Performance Outcome Indicators (continued)

Service	Indicator	Performance Measure	Computation
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) Participation in MCH service by Aboriginal children. (Percentage of Aboriginal 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 [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. Services and service performance indicators

2.7 Reconciliation with budgeted operating result

Strategic Objective	Net Cost \$'000	Expenses \$'000	Revenue \$'000
Quality Community Infrastructure	2,158	6,372	4,213
Active & Engaged Communities	2,716	5,810	3,094
Sustainable Environment	236	3,975	3,739
Vibrant Economy	1,771	2,601	830
High Performing Organisation	857	5,118	4,261
Total	7,738	23,876	16,138
Expenses added in:			
Depreciation	7,190		
Deficit before funding	14,928		
Funding sources added			
Rates and charges revenue	(17,947)		
Operating (surplus) / deficit for the year	(3,019)		
Less			
Capital non-recurrent grants	(1,913)		
Capital contributions	(15)		
Underlying (surplus) / deficit for the year	(1,091)		



3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2019/2020 has been supplemented with projection to 2022/2023 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

Pending Accounting Standards

The 2019-2020 budget has been prepared based on the accounting standards applicable at the date of preparation. This means that pending accounting standards that will be in effect from the 2019-2020 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2019-2020 financial statements, not considered in the preparation of the budget include:

- * AASB 16 Leases
- * AASB 15 Revenue from Contracts with Customers, and
- * AASB 1058 Income of Not for Profit Entities.

While it is not possible to determine the precise impact of these standards at this time, the broad impact on Council is estimated to be as follows:

* AASB 16 Leases – Introduces a single lessee accounting model whereby the Council will be required to recognise a right of use asset and associated liability for leases longer than 12 months, except those considered to be of low value.

* AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not for Profit Entities – Change the way that Councils recognise income and also address matters such as grant funding, contribution of assets and volunteer services. A key change is replacement for some transactions of the criteria of control as a determinant of the timing of income recognition, with the criteria of satisfying performance obligations in an enforceable agreement. These new standards have the potential to impact the timing of how the Council recognises income.

3. Financial Statements

Comprehensive Income Statement

For the four years ending 30 June 2023

	Notes	Budget	Budget	Strategic Resource Plan Projections		
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Income						
Rates and charges	4.1.1	20,462	21,306	21,719	22,242	22,880
Statutory fees and fines	4.1.2	799	890	908	926	945
User fees	4.1.3	1,037	1,047	1,068	1,090	1,112
Grants - Operating	4.1.4	8,090	7,146	5,708	5,556	5,637
Grants - Capital	4.1.4	1,595	2,712	4,073	5,262	7,175
Contributions - monetary	4.1.5	200	155	160	165	140
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		178	11	72	70	60
Other income	4.1.6	1,494	1,617	1,646	1,676	1,704
Total income		33,855	34,885	35,355	36,987	39,652
Expenses						
Employee costs	4.1.7	12,062	12,936	13,149	13,368	13,633
Materials and services	4.1.8	10,140	10,731	10,946	11,165	11,388
Depreciation and amortisation	4.1.9	7,028	7,190	7,265	7,340	7,416
Bad and doubtful debts		18	18	18	18	18
Borrowing costs		225	187	165	113	65
Other expenses	4.1.10	781	804	805	821	837
Total expenses		30,254	31,866	32,347	32,824	33,357
Surplus/(deficit) for the year		3,601	3,019	3,008	4,163	6,295
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		3,601	3,019	3,008	4,163	6,295

3. Financial Statements

Balance Sheet

For the four years ending 30 June 2023

	Notes	Budget	Budget	Strategic Resource Plan Projections		
		2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Assets						
Current assets						
Cash and cash equivalents		7,167	4,297	3,865	2,950	2,208
Trade and other receivables		2,341	2,541	2,601	2,643	2,670
Other financial assets		2,933	5,933	6,133	4,933	2,933
Inventories		19	12	19	19	19
Other assets		137	228	219	210	202
Total current assets	4.2.1	12,598	13,011	12,838	10,756	8,032
Non-current assets						
Property, infrastructure, plant & equipment		243,850	259,605	262,221	266,687	275,565
Intangible assets		380	365	271	177	83
Total non-current assets	4.2.1	244,230	259,970	262,492	266,864	275,648
Total assets		256,827	272,981	275,330	277,620	283,681
Liabilities						
Current liabilities						
Trade and other payables		1,693	2,167	2,213	2,259	2,305
Trust funds and deposits		1,044	1,073	1,077	1,081	1,085
Provisions		2,044	1,922	1,668	1,570	1,668
Interest-bearing liabilities	4.2.3	639	412	1,782	349	363
Other Liabilities		69	216	211	205	200
Total current liabilities	4.2.2	5,488	5,791	6,952	5,465	5,622
Non-current liabilities						
Provisions		485	424	404	384	364
Interest-bearing liabilities	4.2.3	4,917	3,568	1,786	1,437	1,074
Other Liabilities		63	80	62	45	36
Total non-current liabilities	4.2.2	5,464	4,072	2,252	1,866	1,474
Total liabilities		10,951	9,863	9,204	7,331	7,096
Net assets		245,876	263,118	266,127	270,289	276,585
Equity						
Accumulated surplus		152,624	155,353	158,037	163,393	169,464
Reserves		93,252	107,765	108,090	106,896	107,121
Total equity		245,876	263,118	266,127	270,289	276,585

3. Financial Statements

Statement of Changes in Equity

For the four years ending 30 June 2023

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018/19 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
2019/20 Budget					
Balance at beginning of the financial year		260,099	153,098	104,930	2,071
Surplus/(deficit) for the year		3,019	3,019	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(958)	-	958
Transfers from other reserves	4.3.1	-	195	-	(195)
Balance at end of the financial year	4.3.2	263,118	155,353	104,930	2,835
2020/21					
Balance at beginning of the financial year		263,118	155,353	104,930	2,835
Surplus/(deficit) for the year		3,008	3,008	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(625)	-	625
Transfers from other reserves		-	300	-	(300)
Balance at end of the financial year		266,127	158,037	104,930	3,160
2021/22					
Balance at beginning of the financial year		266,127	158,037	104,930	3,160
Surplus/(deficit) for the year		4,163	4,163	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(625)	-	625
Transfers from other reserves		-	1,819	-	(1,819)
Balance at end of the financial year		270,289	163,393	104,930	1,966
2022/23					
Balance at beginning of the financial year		270,290	163,393	104,930	1,966
Surplus/(deficit) for the year		6,295	6,295	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(625)	-	625
Transfers from other reserves		-	400	-	(400)
Balance at end of the financial year		276,585	169,464	104,930	2,191

3. Financial Statements

Statement of Cash Flows

For the four years ending 30 June 2023

Notes	Budget	Budget	Strategic Resource Plan Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	20,322	21,107	21,522	22,059	22,707
Statutory fees and fines	782	873	891	909	928
User fees	1,037	1,047	1,068	1,089	1,111
Grants - operating	6,621	7,146	5,708	5,556	5,637
Grants - capital	3,064	2,712	4,073	5,262	7,175
Contributions - monetary	200	155	160	165	140
Interest received	348	419	414	421	424
Dividends received	1,090	1,124	1,123	1,146	1,178
Trust funds and deposits taken	12	12	4	4	4
Other receipts	186	219	223	227	232
Net GST refund / payment	-	-	-	-	-
Employee costs	(11,966)	(12,936)	(13,403)	(13,466)	(13,535)
Materials and services	(10,140)	(10,732)	(10,911)	(11,130)	(11,354)
Other payments	(781)	(804)	(805)	(821)	(837)
Net cash provided by/(used in) operating activities	10,775	10,343	10,067	11,423	13,811
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(10,396)	(9,895)	(9,842)	(11,773)	(16,260)
Proceeds from sale of property, infrastructure, plant and equipment	209	64	120	130	120
Payments for investments	(8,000)	(8,000)	(8,200)	(8,000)	(6,000)
Proceeds from sale of investments	8,000	8,000	8,000	9,200	8,000
Net cash provided by/ (used in) investing activities	(10,187)	(9,831)	(9,922)	(10,443)	(14,140)
Cash flows from financing activities					
Finance costs	(225)	(187)	(165)	(113)	(65)
Proceeds from borrowings	1,220	-	-	-	-
Repayment of borrowings	(652)	(596)	(412)	(1,782)	(349)
Net cash provided by/(used in) financing activities	343	(783)	(577)	(1,895)	(413)
Net increase/(decrease) in cash & cash equivalents	930	(271)	(432)	(915)	(742)
Cash and cash equivalents at the beginning of the financial year	6,237	4,569	4,297	3,865	2,950
Cash and cash equivalents at the end of the financial year	7,167	4,297	3,865	2,950	2,208

3. Financial Statements

Statement of Capital Works

For the four years ending 30 June 2023

Notes	Budget	Budget	Strategic Resource Plan Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Property					
Land improvements	-	50	100	1,000	2,400
Buildings and improvements	1,981	1,234	2,250	1,980	2,000
Total property	1,981	1,284	2,350	2,980	4,400
Plant and equipment					
Plant, machinery and equipment	3,110	719	1,108	1,379	1,194
Computers and telecommunications	117	358	270	270	270
Library books	57	60	61	62	63
Total plant and equipment	3,284	1,137	1,439	1,711	1,527
Infrastructure					
Roads	3,269	4,604	3,358	3,372	3,452
Bridges	278	250	255	370	1,265
Footpaths and cycleways	571	461	453	332	353
Drainage	287	289	258	258	267
Recreational, leisure and community facilities	375	886	1,364	2,369	3,115
Parks, open space and streetscapes	190	257	285	300	1,800
Other infrastructure	160	674	80	80	80
Total infrastructure	5,131	7,421	6,053	7,081	10,332
Total capital works expenditure	4.5.1 10,396	9,842	9,842	11,772	16,259
Represented by:					
New asset expenditure	2,811	1,728	528	1,174	3,071
Asset renewal expenditure	6,905	7,258	7,314	8,495	8,824
Asset upgrade expenditure	680	857	2,000	2,103	4,365
Total capital works expenditure	4.5.1 10,396	9,842	9,842	11,772	16,260
Funding sources represented by:					
Grants	1,596	2,712	1,754	2,920	4,810
Contributions & asset sales	269	134	72	70	60
Council cash	7,312	6,996	8,016	8,782	11,390
Borrowings	1,220	-	-	-	-
Total capital works expenditure	4.5.1 10,396	9,842	9,842	11,772	16,260

3. Financial Statements

Statement of Human Resources

For the four years ending 30 June 2023

	Budget	Budget	Strategic Resource Plan Projections		
	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
Staff expenditure					
Employee costs - operating	12,062	12,936	13,149	13,368	13,633
Employee costs - capital	567	775	784	793	802
Total staff expenditure	12,629	13,711	13,933	14,161	14,435
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	133.7	139.7	139.3	139.3	138.3
Total staff numbers	133.7	139.7	139.3	139.3	138.3

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

Department	Budget	Permanent		Casual
	2019/20 \$'000	Full Time \$'000	Part time \$'000	\$'000
Community & Corporate Services	5,542	3,258	2,284	-
Executive Services	574	574	-	-
Infrastructure and Development Services	5,790	5,407	341	42
Total permanent staff expenditure	11,906	9,239	2,625	42
Casuals, temporary and other expenditure	1,030			
Capitalised labour costs	775			
Total expenditure	13,711			

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

Department	Budget 2019/20	Comprises		
		Permanent Full Time	Part time	Casual
Community & Corporate Services	61.9	32.3	29.6	-
Executive Services	4.0	4.0	-	-
Infrastructure and Development Services	68.5	63.7	4.1	0.7
Total staff	134.4	100.0	33.7	0.7
Capitalised labour	5.3			
Total staff	139.7			

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 2019-2020 the FGRS cap has been set at 2.50%. The cap applies to general rates 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 2.50% in line with the rate cap.

This budget will raise total rates and charges for 2019-2020 of \$21,305,897.

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

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
General rates*	17,188	17,797	609	3.5%
Waste management charge	1,400	1,454	54	3.8%
Service rates and charges	1,545	1,630	85	5.5%
Special rates and charges	-	125	125	100.0%
Supplementary rates and rate adjustments*	180	150	(30)	-16.7%
Interest on rates and charges	132	144	12	9.1%
Revenue in lieu of rates	16	6	(10)	-61.5%
Total rates and charges	20,462	21,306	845	4.1%

*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	2018/19 cents/\$CIV*	2019/20 cents/\$CIV*	Change	%
General rate for residential properties	0.36660	0.32850	(0.0381)	-10.4%
Rate concession for farm properties	0.23830	0.21350	(0.0248)	-10.4%
General rate for commercial properties	0.42530	0.38110	(0.0442)	-10.4%
General rate for mixed use properties	0.42530	0.38110	(0.0442)	-10.4%
General rate for industrial properties	0.42530	0.38110	(0.0442)	-10.4%
General rate for vacant land township properties	0.45830	0.41060	(0.0477)	-10.4%
General rate for vacant land other properties	0.36660	0.32850	(0.0381)	-10.4%
Rate concession for trust for nature properties	0.18330	0.16430	(0.0190)	-10.4%
Rate concession for recreational properties	0.18330	0.16430	(0.0190)	-10.4%

*Cents/\$CIV are subject to minor changes as the general revaluation is finalised.

4. Notes to the financial statements

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	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Residential	11,423	11,862	439	3.8%
Farm	1,779	1,832	53	3.0%
Commercial	2,303	2,373	70	3.0%
Industrial	112	115	3	3.0%
Mixed Use	302	316	14	4.7%
Vacant land - township	570	674	104	18.1%
Vacant land - other	665	591	(74)	-11.1%
Trust for nature	18	18	-	0.0%
Recreational	16	16	-	0.0%
Total amount to be raised by general rates	17,188	17,797	609	3.5%

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	2018/19	2019/20	Change	
	Number	Number		%
Residential	7,515	7,594	79	1.1%
Farm	1,104	1,116	12	1.1%
Commercial	845	839	(6)	-0.7%
Industrial	58	58	-	0.0%
Mixed use	108	109	1	0.9%
Vacant land - township	652	662	10	1.5%
Vacant land - other	868	856	(12)	-1.4%
Trust for nature	21	21	-	0.0%
Recreational	13	13	-	0.0%
Total number of assessments	11,184	11,268	84	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	2018/19	2019/20	Change	
	\$'000	\$'000	\$'000	%
Residential	3,115,877	3,647,526	531,649	17.1%
Farm	746,746	848,008	101,262	13.6%
Commercial	541,509	598,037	56,528	10.4%
Industrial	26,240	27,173	933	3.6%
Mixed Use	70,957	83,718	12,761	18.0%
Vacant land - township	124,476	152,455	27,979	22.5%
Vacant land - other	181,326	195,237	13,911	7.7%
Trust for Nature	9,738	10,762	1,024	10.5%
Recreational	8,743	9,467	724	8.3%
Total value of land	4,825,612	5,572,383	746,771	15.5%

4. Notes to the financial statements

4.1.1(g) 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 2018/19 \$	Per Rateable Property 2019/20 \$	Change \$	%
Kerbside collection - garbage (weekly)	130	134	4	3.1%
Kerbside collection - garbage (Fortnightly)	110	114	4	3.6%
Kerbside collection - recycling (Fortnightly)	79	82	3	3.8%
Commercial garbage charge	300	310	10	3.3%
Waste management improved charge	130	134	4	3.1%
Waste management unimproved charge	130	134	4	3.1%

4.1.1(h) 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	2018/19 \$'000	2019/20 \$'000	Change \$'000	%
Kerbside collection - garbage (weekly)	694	724	30	4.3%
Kerbside collection - garbage (Fortnightly)	196	214	18	9.2%
Kerbside collection - recycling (Fortnightly)	583	618	35	6.0%
Commercial garbage charge	72	74	2	2.8%
Waste management improved charge	1,183	1,231	48	4.0%
Waste management unimproved charge	217	223	6	2.7%
Total	2,946	3,084	138	4.7%

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

	2018/19 \$'000	2019/20 \$'000	Change \$	%
Residential	11,423	11,861	439	3.8%
Farm	1,779	1,832	53	3.0%
Commercial	2,303	2,373	70	3.0%
Industrial	112	115	3	3.1%
Mixed Use	302	316	14	4.6%
Vacant land - township	570	591	21	3.6%
Vacant land - other	665	674	9	1.4%
Trust for Nature	18	18	0	2.5%
Recreational	16	16	0	2.5%
Special rates and charges	-	125	125	100.0%
Supplementary rates and rate adjustments	180	150	(30)	-16.7%
Interest on rates and charges	132	144	12	9.1%
Revenue in lieu of rates	16	6	(10)	-61.5%
Kerbside collection - garbage (weekly)	694	724	30	4.3%
Kerbside collection - garbage (Fortnightly)	196	214	18	9.2%
Kerbside collection - recycling (Fortnightly)	583	618	35	6.0%
Commercial garbage charge	72	74	2	2.8%
Waste management improved charge	1,183	1,231	48	4.0%
Waste management unimproved charge	217	223	6	2.7%
Total Rates and charges	20,462	21,306	844.64	4.1%

4. Notes to the financial statements

4.1.1(j) Fair Go Rates System Compliance

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

	2019/20
Total Rates 2018/2019 (excluding Recreational)	\$ 17,362,960
Number of rateable properties 2018/2019 (excluding Recreational)	11,265
Base Average Rates - 2018/2019	\$ 1,541.32
Maximum Rate Increase (set by the State Government)	2.50%
Capped Average Rate - 2019/2020	\$ 1,579.85
Maximum General Rates and Municipal Charges Revenue	\$ 17,781,235
Budgeted General Rates and Municipal Charges Revenue	\$ 17,780,850

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 (2019/2020: estimated \$150,000)
- * The variation of returned levels of value (e.g. valuation appeals)
- * Changes of use of land such that rateable land becomes non-rateable land and vice versa
- * Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Rates to be levied

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

- * A general rate of 0.3285% (0.3285 cents in the dollar of CIV) for all rateable residential properties;
- * A concessional rate of 0.2135% (0.2135 cents in the dollar of CIV) for all rateable farm properties;
- * A general rate of 0.3811% (0.3811 cents in the dollar of CIV) for all rateable commercial properties;
- * A general rate of 0.3811% (0.3811 cents in the dollar of CIV) for all rateable industrial properties;
- * A general rate of 0.3811% (0.3811 cents in the dollar of CIV) for all rateable mixed use properties;
- * A general rate of 0.4106% (0.4106 cents in the dollar of CIV) for all rateable vacant land-township properties;
- * A general rate of 0.3285% (0.3285 cents in the dollar of CIV) for all rateable vacant land-other properties;
- * A concessional rate of 0.1643% (0.1643 cents in the dollar of CIV) for all rateable trust for nature properties;
- * A concessional rate of 0.1643% (0.1643 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.

4. Notes to the financial statements

4.1.1(n) Differential rates (continued)

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

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Infringements and costs	90	104	14	15.4%
Permits	65	89	24	36.1%
Registration fees	225	229	4	1.7%
Planning fees	408	455	47	11.5%
Other fees and fines	10	13	3	28.8%
Total statutory fees and fines	799	890	91	11.4%

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 budgeted to increase by 11.4% or \$91,000 compared to 2018/2019, particularly as a result of increased planning fees legislated by the State Government. A detailed listing of statutory fees is included in Appendix A.

4. Notes to the financial statements

4.1.3 User fees

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Aged and health services	292	298	6	2.1%
Aquatic centres	60	61	1	2.2%
Building services	216	228	12	5.4%
Tourism	28	25	(3)	-10.7%
Waste management services	347	345	(2)	-0.6%
Other fees and charges	94	90	(4)	-4.3%
Total user fees	1,037	1,047	10	0.9%

User fees 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 as home help services and building services. User charges are projected to increase by 0.9% or \$10,000 over 2018/2019, with 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.

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,224	6,697	473	7.6%
State funded grants	3,461	3,161	(300)	-8.7%
Total grants received	9,685	9,858	173	1.8%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - General	3,057	3,298	241	7.9%
Financial Assistance Grants - Local Roads	1,469	1,498	29	2.0%
General home care	1,057	1,097	40	3.8%
Community health	21	5	(16)	-76.5%
Recurrent - State Government				
Aged care	148	152	4	3.0%
Libraries	161	164	3	2.0%
Maternal and child health	136	138	2	1.5%
School crossing supervisors	30	31	1	1.7%
Youth	25	25	1	2.0%
Other	51	52	1	2.5%
Total recurrent grants	6,153	6,460	307	5.0%
Non-recurrent - State Government				
Commerce and tourism	1,760	435	(1,325)	-75.3%
Emergency management and preparation	120	120	-	0.0%
Recreation	-	74	74	100.0%
Transport	29	29	-	0.0%
Waste and Environment	28	28	-	0.0%
Total non-recurrent grants	1,937	686	(1,251)	-64.6%
Total operating grants	8,090	7,146	(944)	-11.7%

4. Notes to the financial statements

4.1.4 Grants (continued)

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
(b) Capital Grants				
<i>Recurrent - Commonwealth Government</i>				
Roads to recovery	621	799	178	28.7%
Total recurrent grants	621	799	178	28.7%
<i>Non-recurrent - State Government</i>				
Roads	-	1,498	1,498	100.0%
Buildings	350	-	(350)	-100.0%
Recreation	174	240	66	37.9%
Waste and Environment	-	175	175	100.0%
Plant and Equipment	450	-	(450)	100.0%
Total non-recurrent grants	974	1,913	939	96.4%
Total capital grants	1,595	2,712	1,117	70.0%
Total Grants	9,685	9,858	173	1.8%

4.1.4 Grants (continued)

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 decrease by 11.7% or \$944,000 compared to 2018/2019, due to funding of the Creswick Trails project. In relation to the project \$435,000 is budgeted to be received in 2019/2020 compared to \$1,760,000 in 2018/2019. Excluding the Creswick Trails project operating grants are budgeted to increase \$381,000 or 6%. A list of all 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 is budgeted to increase by 70% or \$1.12 million compared to 2018/2019 due mainly to additional State Government funding for roads works, and specific funding for some large capital works projects. Section 4.5 "Capital works program" includes a more detailed analysis of the capital grants expected to be received during the 2019/2020 year.

4.1.5 Contributions

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Monetary	200	155	(45)	-22.5%
Non-monetary	-	-	-	0.0%
Total contributions	200	155	(45)	-22.5%

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, as well as community groups contributions to capital works.

4. Notes to the financial statements

4.1.6 Other income

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Interest	216	275	59	27.3%
Reimbursements	121	152	31	25.6%
Rental income	1,093	1,124	31	2.8%
Other	64	66	2	3.1%
Total other income	1,494	1,617	123	8.2%

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 budgeted to increase by 8.2% or \$123,000 compared to 2018/2019 particular due to additional interest from increased cash holdings to support the capital works program.

4.1.7 Employee costs

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Wages and salaries	9,887	10,598	711	7.2%
WorkCover	276	349	73	26.4%
Superannuation	932	1,021	89	9.6%
Fringe Benefits Tax	80	90	10	12.5%
Other	887	878	(9)	-1.1%
Total employee costs	12,062	12,936	874	7.2%

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 budgeted to increase by 7.2% or \$874,000 compared to 2018/2019 with factors such as increases in the Enterprise Agreement and grant funded positions 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

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Contract payments	5,311	5,286	(25)	-0.5%
Materials and maintenance	2,476	3,107	631	25.5%
Utilities	559	607	48	8.5%
Office administration	364	373	9	2.4%
Information technology	248	315	67	26.8%
Insurance	376	426	50	13.2%
Consultants	804	617	(187)	-23.2%
Total materials and services	10,140	10,731	591	5.8%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 5.8% or \$591,000 compared to 2018/2019.

This increase relates to increased investment in our Shire's buildings (\$85,000) and Aquatic facilities (\$96,890) as well as delivering a number of operational strategies.

4. Notes to the financial statements

4.1.9 Depreciation and amortisation

	Budget	Budget	Change	
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,379	1,511	132	9.6%
Plant & equipment	798	793	(5)	-0.6%
Infrastructure	4,757	4,792	35	0.7%
Intangible assets	94	94	-	0.0%
Total depreciation and amortisation	7,028	7,190	162	2.3%

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 increase \$162,000 or 2.3% compared to 2018/2019 as a reflection of capital works completed and increased in asset valuations.

4.1.10 Other expenses

	Budget	Budget	Change	
	2018/19	2019/20	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors remuneration- VAGO	53	54	1	1.9%
Auditors remuneration - Internal	25	27	2	6.7%
Councillors allowances	201	207	6	3.2%
Community grants	359	366	7	1.9%
Others	143	150	7	4.9%
Total other expenses	781	804	23	2.9%

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 budgeted to increase by 2.9% or \$23,000 compared to 2018/2019.

4. Notes to the financial statements

4.2 Balance Sheet

4.2.1 Assets

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
Assets				
Current assets				
Cash and cash equivalents	7,167	4,297	(2,870)	-40.0%
Trade and other receivables	2,341	2,541	200	8.6%
Other financial assets	2,933	5,933	3,000	102.3%
Inventories	19	12	(8)	-38.8%
Other assets	137	228	91	66.1%
Total current assets	12,598	13,011	413	3.3%
Non-current assets				
Property, infrastructure, plant & equipment	243,850	259,605	15,755	6.5%
Intangible assets	380	365	(14)	-3.8%
Total non-current assets	244,230	259,970	15,741	6.4%
Total assets	256,827	272,981	16,154	6.3%

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 \$413,000 or 3.3% compared to 2018/2019. 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 \$15.74 million or 6.4% compared to 2018/2019 reflecting the change in asset valuations and budgeted capital works less depreciation.

4. Notes to the financial statements

4.2.2 Liabilities

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Liabilities				
Current liabilities				
Trade and other payables	1,693	2,167	474	28.0%
Trust funds and deposits	1,044	1,073	30	2.8%
Provisions	2,044	1,922	(121)	-5.9%
Interest-bearing liabilities	639	412	(227)	-35.5%
Other Liabilities	69	216	147	213.8%
Total current liabilities	5,488	5,791	303	5.5%
Non-current liabilities				
Provisions	485	424	(61)	-12.5%
Interest-bearing liabilities	4,917	3,568	(1,349)	-27.4%
Other Liabilities	63	80	17	28.0%
Total non-current liabilities	5,464	4,072	(1,392)	-25.5%
Total liabilities	10,951	9,863	(1,089)	-9.9%

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 that is likely to be repaid in upcoming twelve months. Total liabilities are budgeted to decrease by \$1.09 million or 9.9% compared to the budget 2018/2019. This is primarily due to additional borrowings that were budgeted in 2018/2019 not occurring, refer to section 4.2.3 "Borrowings".

4.2.3 Borrowings

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

	Budget 2018/19 \$'000	Budget 2019/20 \$'000
Amount borrowed as at 30 June of the prior year	4,987	4,576
Amount proposed to be borrowed	1,220	-
Amount projected to be redeemed	(652)	(596)
Amount of borrowings as at 30 June	5,555	3,980

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 proposed to borrow an additional \$1.22 million during 2018/2019 to fund the acquisition of new plant items, however Council did not proceed with the purchase or borrowings.

An amount of \$596,000 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 2019 as included in the Strategic Resource Plan.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest paid \$'000	Balance 30 June \$'000
2018/2019	-	652	225	5,555
2019/2020	-	596	187	3,980
2020/2021	-	412	165	3,568
2021/2022	-	1,782	113	1,786
2022/2023	-	349	65	1,437

4. Notes to the financial statements

4.3 Statement of changes in Equity

4.3.1 Reserves

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2019/2020 Budget				
Balance at beginning of the financial year	260,099	153,098	104,930	2,071
Surplus/(deficit) for the year	3,019	3,019	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(958)	-	958
Transfers from other reserves	-	195	-	(195)
Balance at end of the financial year	263,118	155,353	104,930	2,835

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 2019/2020 is forecast to be a transfer to reserve of \$763,000. Each reserve and their forecast balance are shown below, with all "other reserves" cash backed.

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Asset revaluation reserve	91,248	104,930	13,682	15.0%
Other reserves				
Open Space Recreation Reserve *	298	427	129	43.3%
Car Parking Reserve *	21	21	-	0.0%
Mineral Springs Reserves Financial Reserve *	243	841	599	246.7%
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	(79)	120	199	-252.7%
Debt Management Reserve	1,392	1,296	(96)	-6.9%
Total Other Reserves	2,004	2,835	830	41.4%
Total Reserves	93,252	107,765	14,512	15.6%

* Indicates statutory reserve

4.3.2 Equity

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Equity				
Accumulated surplus	152,624	155,353	2,730	1.8%
Reserves	93,252	107,765	14,512	15.6%
Total equity	245,876	263,118	17,242	7.0%

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.

4. Notes to the financial statements

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Rates and charges	20,322	21,107	785	3.9%
Statutory fees and fines	782	873	92	11.7%
User fees	1,037	1,047	10	1.0%
Grants - operating	6,621	7,146	524	7.9%
Grants - capital	3,064	2,712	(352)	-11.5%
Contributions - monetary	200	155	(45)	-22.5%
Interest received	348	419	71	20.4%
Dividends received	1,090	1,124	34	3.1%
Trust funds and deposits taken	12	12	0	0.0%
Other receipts	186	219	33	17.7%
Employee costs	(11,966)	(12,936)	(970)	8.1%
Materials and services	(10,140)	(10,732)	(592)	5.8%
Other payments	(781)	(804)	(23)	2.9%
Net cash provided by/(used in) operating activities	10,775	10,343	(432)	-4.0%

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 2019/2020 budget for net cash provided by operating activities is \$10.34 million, which is \$432,000 less than 2018/2019. This represents a minimal change and reflects both increased revenue and expenditure.

4. Notes to the financial statements

4.4.2 Net cash flows provided by/used in investing activities

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Payments for property, infrastructure, plant and equipment	(10,396)	(9,895)	501	-4.8%
Proceeds from sale of property, infrastructure, plant and equipment	209	64	(145)	-69.4%
Payments for investments	(8,000)	(8,000)	-	0.0%
Proceeds from sale of investments	8,000	8,000	-	0.0%
Net cash provided by/ (used in) investing activities	(10,187)	(9,831)	356	-3.5%

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 2019/2020 budget for net cash used in investing activities is \$9.83 million, which is \$356,000 less than 2018/2019 which is reflective of a minor decrease in the capital works program due to a reduction in carried forward projects.

4.4.3 Net cash flows provided by/used in financing activities

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change	
			\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Finance costs	(225)	(187)	39	-17.1%
Proceeds from borrowings	1,220	-	(1,220)	100.0%
Repayment of borrowings	(652)	(596)	56	-8.6%
Net cash provided by/(used in) financing activities	343	(783)	(1,125)	-328.4%

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 2019/2020 budget for cash flows provided by financing activities is a reduction of cash of \$783,000, which is \$1.13 million greater than 2018/2019. 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 2019/2020 year, classified by expenditure type and funding source.

4.5.1 Summary

	Budget 2018/19 \$'000	Budget 2019/20 \$'000	Change \$'000	%
Property	1,981	1,284	(697)	-35%
Plant and equipment	3,284	1,137	(2,147)	-65%
Infrastructure	5,131	7,421	2,290	45%
Total	10,396	9,842	(554)	-5%

	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
Property	1,284	-	1,234	50	-	-	1,284	-
Plant and equipment	1,137	24	1,033	80	-	64	1,073	-
Infrastructure	7,421	1,704	4,991	727	2,712	70	4,639	-
Total	9,842	1,728	7,258	857	2,712	134	6,996	-

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
PROPERTY								
Land Improvements								
<i>Daylesford Skate Park - Landscaping</i>	20	-	-	20	-	-	20	-
<i>Central Springs - Scoping</i>	30	-	-	30	-	-	30	-
							-	
Buildings								
<i>Hepburn Football Change Rooms - Scoping</i>	10	-	10	-	-	-	10	-
<i>Building and Structures Renewal Program</i>	1,224	-	1,224	-	-	-	1,224	-
TOTAL PROPERTY	1,284	-	1,234	50	-	-	1,284	-
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
<i>Vehicle and Plant Replacement</i>	705	-	705	-	-	64	641	-
<i>Portable Stage</i>	10	10	-	-	-	-	10	-
<i>Hearing Loops</i>	4	4	-	-	-	-	4	-
Computers and Telecommunications								
<i>IT Hardware / Technology Renewal Program</i>	358	10	268	80	-	-	358	-
Library books								
<i>Library Collection Renewal</i>	60	-	60	-	-	-	60	-
TOTAL PLANT AND EQUIPMENT	1,137	24	1,033	80	-	64	1,073	-

4.5 Capital works program

4.5.2 Capital works program (continued)

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE								
Roads								
Road Reseals Program	1,007	-	1,007	-	-	-	1,007	-
Gravel Resheet Program	571	-	571	-	-	-	571	-
Pavement Rehabilitation, Formation & Drainage	2,531	202	2,329	-	1,957	50	524	-
Road Safety Improvements Program	60	-	60	-	-	-	60	-
Road Upgrade - Bowen Street	435	-	100	335	290	-	145	-
Bridges								
Bridge Renewal Program	250	-	205	45	-	-	250	-
Footpaths and Cycleways								
Footpath Improvement and Renewal Program	406	243	163	-	-	-	406	-
Clunes Walkability Plan Implementation	20	20	-	-	-	-	20	-
Calambeen Park Accessible Path	35	35	-	-	-	-	35	-
Drainage								
Kerb & Channel Rehabilitation	214	171	43	-	-	-	214	-
Drainage condition assessment and renewal/upgrade program	75	60	15	-	-	-	75	-
Recreational, Leisure & Community Facilities								
Hard-court Annual Renewal Program	15	-	15	-	-	-	15	-
Skate Park at Daysford Community Park	383	306	-	77	240	-	143	-
Reserve Benches and Tables Renewal and Expansion Program	39	10	29	-	-	-	39	-
Cricket Practice Nets	121	-	61	61	50	10	61	-
Outdoor Fitness Spaces	41	41	-	-	-	-	41	-
Magic Pudding Playground Development	20	20	-	-	-	10	10	-
Doug Lindsay - Masterplan and Improvements	98	51	-	47	-	-	98	-
Clunes Recreation Reserve - Masterplan	30	-	30	-	-	-	30	-
Newlyn Netball Courts - Various Works	81	-	81	-	-	-	81	-
Glenlyon Recreation Reserve - Fencing	20	-	20	-	-	-	20	-
Netball Court Hepburn	18	-	18	-	-	-	18	-
Drummond Tennis Court Lighting	15	-	15	-	-	-	15	-
Drinking Fountain Queens Park	6	-	6	-	-	-	6	-
Parks, Open Space and Streetscapes								
Daylesford street trees and Parklet prototype	45	45	-	-	-	-	45	-
Reserve Entry Enhancement Program	33	-	-	33	-	-	33	-
Playspace Strategy Implementation	50	-	50	-	-	-	50	-
Rod May Reserve	4	4	-	-	-	-	4	-
Clunes Community Park - Masterplan	10	-	10	-	-	-	10	-
Jubilee Lake Regeneration	35	-	35	-	-	-	35	-
Glenlyon Recreation Reserve - Works	50	-	50	-	-	-	50	-
Clunes Off Lead Dog Park	30	-	30	-	-	-	30	-
Other Infrastructure								
Public Art Appropriation & Replacement	40	20	20	-	-	-	40	-
Newlyn Recreation Reserve - Parking Improvements	20	-	-	20	-	-	20	-
Accessible Parking Improvement Plan	52	-	-	52	-	-	52	-
Daylesford Community Park - Carparking	60	-	30	30	-	-	60	-
Accessible Car Park & Pathways Recreation Facilities	27	-	-	27	-	-	27	-
Waste to Energy Implementation Strategy	475	475	-	-	175	-	300	-
TOTAL INFRASTRUCTURE	7,421	1,704	4,991	727	2,712	70	4,639	-
TOTAL CAPITAL WORKS	9,842	1,728	7,258	857	2,712	134	6,996	-

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	Budget	Budget	Strategic Resource Plan Projections			Trend
			2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	+ / o / -
Operating position									
Adjusted underlying result ^v	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	7.2%	6.3%	1.0%	3.8%	3.7%	4.3%	+
Liquidity									
Working Capital ^v	Current assets / current liabilities	2	296%	230%	225%	185%	197%	143%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	127%	155%	148%	120%	114%	62%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	30.2%	27.1%	18.7%	16.4%	8.0%	6.3%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.5%	4.3%	3.7%	2.7%	8.5%	1.8%	o
Indebtedness ^v	Non-current liabilities / own source revenue		25.0%	23.0%	16.4%	8.9%	7.2%	5.5%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	73.0%	98.3%	100.9%	100.7%	115.7%	119.0%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	44%	64%	67%	65%	66%	66%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.45%	0.42%	0.38%	0.39%	0.36%	0.37%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$3,532	\$2,705	\$2,828	\$2,861	\$2,892	\$2,929	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,425	\$1,520	\$1,562	\$1,601	\$1,641	\$1,682	+
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 reduces due to a reduction in cash reserves to fund the capital works program, impact of rate capping and replacement of loans.

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 is due to a significant loan repayment amount, capital work investment and impact of rate capping.

4 - Debt compared to rates

This indicator measures the level of Council's total debt as a percentage of rate revenue.

5 - Asset renewal

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

6 - Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services.

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 2019/20 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. Please note these fees are still at the 2018/19 rate as new statutory fees for 2019/2020 have not yet been set.

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (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	\$476.00	\$486.00
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	\$512.00	\$523.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, takeaway outlets employing less than 20 staff	\$420.00	\$429.00
2(C) Premises include: Accommodation centres providing breakfast only	\$348.00	\$355.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$174.00	\$178.00
CLASS 3: Handling and supplying low risk unpackaged foods		
3(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged	\$256.00	\$262.00
3(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$128.00	\$131.00
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)	\$365.00	\$373.00
Class 2 Food Vehicle or Stall (community group)	\$183.00	\$170.00
Class 3 Food Vehicle or Stall (business)	\$268.00	\$250.00
Class 3 Food Vehicle or Stall (community group)	\$134.00	\$125.00
Business (1 event for no more than 2 consecutive days)	\$86.00	\$88.00
Inspection Fee for non-compliant food premises - Class 2	\$0.00	\$130.00
Inspection Fee for non-compliant food premises - Class 3	\$0.00	\$80.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$43.00	\$44.00

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
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
Public Health and Wellbeing Act 2008		
Beauty premises, day spa, nails and hair removal premises *	\$154.00	\$158.00
Skin Penetration - tattooing and piercing *	\$302.00	\$309.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	\$261.00	\$267.00
Over 10 persons*	\$323.00	\$330.00
New Hair Dresser registration	\$139.00	\$142.00
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*	\$72.25 (5 Fee Units)	\$72.25 (5 Fee Units)

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Environment Protection Act 1970		
Special Visit – Pre-purchase inspections *	\$205.00	\$210.00
Special Visit – Pre-purchase inspections within 48 hours*	\$307.00	\$314.00
New Septic Tank systems*	\$563.00	\$575.00
Major alteration to septic system e.g. increasing wastewater field, replacing an existing system	\$358.00	\$366.00
Minor alteration to septic system e.g. connecting new internal plumbing fixtures	\$205.00	\$210.00
Extension of Time for Septic Permit	\$256.00	\$262.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	\$205.00	\$210.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	\$90.00	\$92.00
Special request for inspection – septic, food premises	\$256.00	\$262.00

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 2018/19 (inc GST)	Fee/Charge 2019/20 (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	\$2,976.70 (206 fee units)	\$2,976.70 (206 fee units)
2	For: a) considering up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (i)	\$14,753.50 (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	\$29,478.00 (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	\$39,405.20 (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.	\$469.60 (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

Description of Charge		Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
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	\$1,286.10 (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	\$195.10 (13.5 fee units)	\$195.10 (13.5 fee units)
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	\$614.10 (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	\$1,2547.20 (87 fee units)	\$1,2547.20 (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	\$1,358.30 (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	\$1,459.50 (101 fee units)	\$1,459.50 (101 fee units)
7	VicSmart application if the estimated cost of development is \$10,000 or less	\$195.10 (13.5 fee units)	\$195.10 (13.5 fee units)
8	VicSmart application if the estimated cost of development is more than \$10,000	\$419.10 (29 fee units)	\$419.10 (29 fee units)
9	VicSmart application to subdivide or consolidate land	\$195.10 (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	\$1,119.90 (77.5 fee units)	\$1,119.90 (77.5 fee units)

Description of Charge		Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
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	\$1,510 (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	\$3,330.70 (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	\$8,489.40 (587.5 fee units)	\$8,489.40 (587.5 fee units)
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	\$25,034.60 (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	\$56,268.30 (3,894 fee units)	\$56,268.30 (3,894 fee units)
16	To subdivide an existing building (other than a class 9 permit)	\$1,286.10 (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)	\$1,286.10 (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)	\$1,286.10 (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)	\$ 1,286.10 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.	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
21	A permit not otherwise provided for in the regulation	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)

Description of Charge		Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
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	\$1,286.10 (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.	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
3	Amendment to a class 2 permit	\$195.10 (13.5 fee units)	\$195.10 (13.5 fee units)
4	Amendment to a class 3 permit	\$614.10 (42.5 fee units)	\$614.10 (42.5 fee units)
5	Amendment to a class 4 permit	\$1,257.20 (87 fee units)	\$1,257.20 (87 fee units)
6	Amendment to a class 5 or class 6 permit	\$1,358.30 (94 fee units)	\$1,358.30 (94 fee units)
7	Amendment to a class 7 permit	\$195.10 (13.5 fee units)	\$195.10 (13.5 fee units)
8	Amendment to a class 8 permit	\$419.10 (29 fee units)	\$419.10 (29 fee units)
9	Amendment to a class 9 permit	195.10\$ (13.5 fee units)	195.10\$ (13.5 fee units)
10	Amendment to a class 10 permit	\$1,119.90 (77.5 fee units)	\$1,119.90 (77.5 fee units)
11	Amendment to a class 11 permit	\$1,510.00 (104.5 fee units)	\$1,510.00 (104.5 fee units)
12	Amendment to a class 12, 13, 14 or 15 permit	\$3,330.70 (230.5 fee units)	\$3,330.70 (230.5 fee units)
13	Amendment to a class 16 permit	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
14	Amendment to a class 17 permit	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
15	Amendment to a class 18 permit	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
16	Amendment to a class 19 permit	\$1,286.10 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	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)
18	Amendment to a class 21 permit	\$1,286.10 (89 fee units)	\$1,286.10 (89 fee units)

Description of Charge		Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
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	
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	\$317.90 (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	\$643.00 (44.5 fee units)	\$643.00 (44.5 fee units)
17	For a planning certificate	<p>a) \$17.30 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>	<p>a) \$17.30 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>
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	\$317.90 (22 fee units)	\$317.90 (22 fee units)

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Part 2: Administrative Charges (Non Statutory Fees)		
Enquiries		
Written request for Heritage Control advice	\$154.00	\$158.00
Written request for Demolition Control advice (Section 29A – Form 8)	\$154.00	\$158.00
Written request for General Planning advice	\$154.00	\$158.00
Request for email aerial photographs	\$37.00	\$38.00
Property Enquiries/Plan Search – (Site history/copies of permits/copies of endorse plans/etc.)	\$205.00	\$210.00
Extension of Time		
Extension of Time for permits	\$256.00	\$262.00
Refunds		
Cancellation of application when no work carried out	Refund $\frac{3}{4}$ of application fee	Refund $\frac{3}{4}$ of application fee
Cancellation after direction to advertise but before commenced	Refund $\frac{1}{2}$ of application fee	Refund $\frac{1}{2}$ of application fee
Cancellation after advertising commenced	No Refund	No Refund
Cancellation due to prohibited proposal	Full Refund	Full Refund
Secondary Consent	\$256.00	\$262.00
Advertising – A3 Notice	\$103.00	\$106.00
Advertising – Letters to adjoining owners	\$52.00	\$54.00
Advertising – Notice in Newspaper	Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs

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.

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 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
BUILDING SERVICES		
Residential		
New Dwelling	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Alteration to Dwelling	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Addition to a Dwelling	\$614 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Units	(Minimum \$1,278 per unit)	(Minimum \$1,304 per unit)
Garages/Carports up to \$10,000	\$588.00 (plus lodgement fee)	\$600.00 (plus lodgement fee)
Garages/Carports over \$10,000	\$665.00 (plus lodgement fee & levy)	\$678.00 (plus lodgement fee & levy)
Swimming Pools	\$585.00	\$597.00
Restump	\$368.00	\$376.00
Building Reg 51(1), 51(2), 51(3) statutory fee	\$46.10 (3.19 fee units)	\$46.10 (3.19 fee units)
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	\$118.90 (8.23 fee units)	\$118.90 (8.23 fee units)
Conducting an assessment for compliance under AS3959 (Bushfire Code)	\$322.00	\$329.00
Commercial/Industrial		
All works under \$5,000	\$512.00	\$523.00
Works valued \$5,000 – \$30,000	\$767.00	\$783.00
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)*	\$118.90 (8.23 fee units)	\$118.90 (8.23 fee units)
Demolition		
Single Storey Building	\$767.00 plus Sec 29A fee \$83.20 (5.75 fee units)	\$767.00 plus Sec 29A fee \$83.20 (5.75 fee units)
Any other building more than one storey	\$1,227.00 plus Sec 29A fee \$83.20 (5.75 fee units)	\$1,227.00 plus Sec 29A fee \$83.20 (5.75 fee units)

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Other Permits/Services		
Fences and signs	\$307.00	\$314.00
Swimming Pool Reports (Existing)	\$293.00	\$299.00
Request for variation of siting*	\$283.40 (19.61 fee units)	\$283.40 (19.61 fee units)
Any other service not otherwise provided for (per Hour)	\$248.00	\$253.00
Extension of Time for a Permit	\$256.00	\$262.00
Amendment to a Building Permit	\$282.00	\$288.00
Inspection associated with lapsed permits (per inspection)	\$205.00	\$210.00
Requests for Information		
Temporary Structures	\$282.00	\$288.00
Copies of Plans from Building files*	\$205.00	\$210.00
Written Advice	\$154.00	\$158.00
Any other service	\$103.00	\$106.00
Other Fees		
Issue Building Notice	No Charge	No Charge
Issue Building Order	\$767.00	\$783.00

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 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Transfer Station Disposal Fees		
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	\$5.00	\$6.00
Car/Boot Load (½ m³ max)	\$19.50	\$20.00
Utility/Small Trailer (1.0 m³ max)	\$39.00	\$40.00
Small Truck/Tandem Trailer (2.0 m³ max)	\$78.00	\$80.00
Other Loads that are non-commercial / m³	\$39.00	\$40.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to ½ m³	\$9.00	\$10.00
Clean Green Waste / m³	\$18.00	\$19.00
Woody Weeds / m³	\$39.00	\$40.00
Comingled recyclables - up to 240L bin	\$2.50	\$3.00
Comingled recyclables - ½ m³	\$5.00	\$6.00
Comingled recyclables - per m³	\$10.00	\$11.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	\$4.00	\$5.00
Light Truck	\$30.00	\$31.00
Truck	\$60.00	\$62.00
Tractor – Small	\$130.00	\$133.00
Tractor – Large	\$200.00	\$204.00
Rims only	No charge	No charge
Other		
Paint	4 Ltr container or smaller \$2.00	4 Ltr container or smaller \$2.50
Paint	5 Ltr container or greater \$4.00	5 Ltr container or greater \$5.00
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	\$11.00
Televisions / Computer +	No charge	No charge
Other E-Waste Item	\$6.00	No charge
Mattresses	\$25.00	\$26.00
Sale of Garbage Bins (Delivered)		
120 or 140 ltr bin (township & rural residential waste)	\$57.00	\$59.00
240 ltr bin (Commercial Waste)	\$72.00	\$74.00

Commercial waste and recycling quantities not accepted

+ Government Subsidy scheme conditions apply

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
INFRASTRUCTURE		
Legal Point of Discharge*	\$66.50 (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)	\$622.80 (43.1 fee units)	\$622.80 (43.1 fee units)
Road but NOT on roadway, shoulder or pathway	\$399.60 (23.5 fee units)	\$399.60 (23.5 fee units)
Minor works on a road, shoulder or pathway	\$134.40 (9.3 fee units)	\$134.40 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$86.70 (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	\$339.60 (23.5 fee units)	\$339.60 (23.5 fee units)
Road but NOT on roadway, shoulder or pathway	\$86.7 (6 fee units)	\$86.70 (6 fee units)
Minor works on a road, shoulder or pathway	\$134.40 (9.3 fee units)	\$134.40 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$86.7 (6 fee units)	\$86.70 (6 fee units)
Street Signage (Tourist Accommodation)		
Blade supply and installation	\$225.00	\$230.00
Blade plus pole supply and installation	\$282.00	\$288.00
Vic Roads signage installation		
One pole	\$110.00	\$113.00
two poles	\$220.00	\$225.00
Land Use Activity Agreements LUAA		
Facilitation fee - Negotiation and other	\$400.00	\$408.00

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
COMPLIANCE AND LOCAL LAWS		
Animal Registration Fees		
Dog – Full fee*	\$93.00	\$95.00
Dog – Discounted fee*#	\$31.00	\$32.00
Dog - Menacing dog fee	\$205.00	\$210.00
Dog - Dangerous / restricted breed fee	\$358.00	\$366.00
Dog - 1st year registration 50% of fee	Fee not in place	\$48.00
Dog - 1st year registration free Discounted fee*#	Fee not in place	\$0.00
Cat – Full fee*	\$78.00	\$80.00
Cat – Discounted fee*#	\$27.00	\$28.00
Cat - 1st year registration 50% of fee	Fee not in place	\$40.00
Cat - 1st year registration free Discounted fee*#	Fee not in place	\$0.00
Replacement Tag	\$9.00	\$10.00
Domestic animal business registration*	\$205.00	\$210.00
# 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*	\$174.00	\$178.00
Unregistered dog desexed*	\$174.00	\$178.00
Registered dog not desexed*	\$174.00	\$178.00
Registered dog desexed*	\$174.00	\$178.00
Unregistered cat not desexed*	\$118.00	\$121.00
Unregistered cat desexed*	\$118.00	\$121.00
Registered cat not desexed*	\$118.00	\$121.00
Registered cat desexed*	\$118.00	\$121.00
Live Stock Impounding - Agistment Fees		
Medium animals (sheeps/goats)*	\$1.80 per day, per animal	\$1.90 per day, per animal
Large animals (cows/horses)*	\$2.20 per day, per animal	\$2.30 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	\$103.00	\$106.00

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Parking Fines		
Overstaying time*	\$81.00 (0.5 penalty unit)	\$81.00 (0.5 penalty unit)
In No Parking area*	\$81.00 (0.5 penalty unit)	\$81.00 (0.5 penalty unit)
Not within parking bay*	\$81.00 (0.5 penalty unit)	\$81.00 (0.5 penalty unit)
Not completely within parking bay*	\$81.00 (0.5 penalty unit)	\$81.00 (0.5 penalty unit)
Fire Prevention		
Private grass slashing administration fee which is in addition to the contractor's charge	\$164.00	\$168.00
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*	\$26.00 per day	\$27.00 per day
A-Frame Signage*	Daylesford CBD \$114 per year Outside Daylesford CBD \$57 per year	Daylesford CBD \$116 per year Outside Daylesford CBD \$58 per year
Table & Two chairs*	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	Daylesford CBD \$210 per year in trading zone (up to 3 sets) Above 3 sets a further \$210 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 \$182 per year Outside Daylesford CBD \$91 per year	Daylesford CBD \$186 per year Outside Daylesford CBD \$93 per year
Wind Barriers*	Daylesford CBD \$108 per year Outside Daylesford CBD \$54 per year	Daylesford CBD \$110 per year Outside Daylesford CBD \$55 per year

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
Cat Cage Hire*	\$100 Bond refundable on return of cage	\$120 Bond refundable on return of cage
Skip Bin Permit	\$113.00 per week or part thereof	\$115.00 per week or part thereof
Busking Permit	\$15.50 per day \$102.00 per year	\$16.00 per day \$104.00 per year
Street Stalls +	\$31.00 per day	\$32.00 per day
Hoarding / Fencing Permit	\$113.00 per week or part thereof	\$115.00 per week or part thereof
Excess Animals Permit	\$103	\$106.00
Roadside Trading - other than Policy 19	\$460 (annual) \$154 (up to 1 week)	\$470 (annual) \$158 (up to 1 week)
Occupation of Road for Works	\$113	\$116.00
Roadside Grazing Permit	\$26	\$27.00
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	\$52	\$54.00

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

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

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
VISITOR INFORMATION CENTRES		
Basic	\$0.00	\$0.00
<i>Basic website listing and single VIC Brochure display</i>		
Premium	\$160.00	\$160.00
<i>Premium website listing with multiple categories and multiple VIC brochure display</i>		
Ultimate		\$400.00
<i>Premium website listing , Daylesford VIC window display for 2 weeks & Daylesford VIC cube display for 12 months</i>		
Cube Display - 12 month period	\$160.00	\$160.00
Window Display - 2 week period	\$120.00	\$123.00
<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	\$157.00	\$161.00
Adult Season Ticket	\$100.00	\$102.00
Concession Season Entry	\$76.00	\$78.00
Child Season Ticket	\$66.00	\$68.00
Family Day Entry	\$13.00	\$14.00
Adult Day Entry	\$6.00	\$7.00
Concession Day Entry	\$5.00	\$6.00
Child Day Entry	\$4.00	\$4.00
Spectators Day Entry	\$1.00	\$1.00
School Entry per student	\$3.00	\$4.00
COMMUNITY SERVICES		
Marquee Hire		
5m x 5m	\$103.00	\$106.00
Bonds		
Marquee*	\$338.00	\$345.00

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
LIBRARIES		
Fines	\$0.35 cents per day per item to a maximum of \$5.00	\$0.40 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	\$4.00 plus other charges incurred*	\$4.00 plus other charges incurred*
Inter Library Loans - Universities	\$19.00	\$19.00
Replacement card	\$2.50	\$2.50
Photocopying A3	\$0.55	\$0.55
Photocopying A4	\$0.30	\$0.30
Colour printing A4	\$1.20	\$1.20
Colour printing A3	\$1.80	\$1.80
Scanning	Free	Free
Fax receiving	\$0.55	\$0.55
<ul style="list-style-type: none"> • 1st page • Additional pages 	\$2.45 \$1.30	\$2.45 \$1.30
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	\$6.15	\$6.15
Debt Collection charge	\$16.00	\$16.00
Book Club Package <ul style="list-style-type: none"> • Private Book Club • Library Book Club 	\$155 per club per year \$50.00 per person per year	\$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 \$82.00	Variable fee from Free to \$82.00

Description of Charge	Fee/Charge 2017/18 (inc GST)			Fee/Charge 2019/20 (inc GST)		
AGED AND DISABILITY SERVICES						
Client Contribution	Low	Medium	High	Low	Medium	High
Social Support Group* (per day)	\$8.20	\$15.30	\$19.50	\$8.30	\$15.40	\$19.90
Home Care* (per hour)	\$6.70	\$15.30	\$47.10	\$6.80	\$15.70	\$48.20
Personal Care* (per hour)	\$4.60	\$9.20	\$47.10	\$4.70	\$9.40	\$47.20
Respite Care* (per hour)	\$3.60	\$5.10	\$47.10	\$3.70	\$5.20	\$47.20
Property Maintenance* (per hour)	\$15.30	\$25.60	\$51.10	\$15.40	\$25.70	\$51.20

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (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)	\$57.00	\$59.00
ALL RESERVES		
Personal training / year (2x/wk)	\$174.00	\$178.00
VICTORIA PARK DAYLESFORD		
No fee waiver is applicable to the hire of this venue - refer Council Policy 48		
Function + Kitchen (Day)	\$32 Local Community Organisation \$105 NFP \$307 Private, Commercial	\$32 Local Community Organisation \$105 NFP \$307 Private, Commercial
Function + Kitchen (Half Day)	\$16 Local Community Organisation \$76 NFP \$220 Private, Commercial	\$16 Local Community Organisation \$76 NFP \$220 Private, Commercial
Full Kitchen (Full Day)	\$25 Local Community Organisation \$35 NFP \$155 Private, Commercial	\$25 Local Community Organisation \$35 NFP \$155 Private, Commercial
Full Kitchen (Half Day)	\$20 Local Community Organisation \$25 NFP \$100 Private, Commercial	\$20 Local Community Organisation \$25 NFP \$100 Private, Commercial
Meeting Room -Large Room (Full Day)	\$20 Local Community Organisation \$55 NFP \$220 Private, Commercial	\$20 Local Community Organisation \$55 NFP \$220 Private, Commercial
Meeting Room - Small Room (Half Day)	\$11 Local Community Organisation \$32 NFP \$130 Private, Commercial	\$11 Local Community Organisation \$32 NFP \$130 Private, Commercial
Bar (Per Day)	\$25 Local Community Organisation \$85 NFP \$100 Private, Commercial	\$25 Local Community Organisation \$85 NFP \$100 Private, Commercial

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
WOMBAT HILL BOTANIC GARDENS		
Wedding (1 Day or part thereof)	\$200.00	\$204.00
LAKE DAYLESFORD FORESHORE		
Wedding (1 Day or part thereof)	\$200.00	\$204.00
CRESWICK TOWN HALL		
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees)	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals/Regular user	\$39.00	\$40.00
Regular User - Use of Kitchen	\$52.00	\$54.00
Meetings	\$128.00	\$131.00
Functions – Use of Kitchen	\$149.00	\$152.00
Function with alcohol	\$256.00	\$262.00
CLUNES TOWN HALL		
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees)	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals/Regular user (no Kitchen Use)	\$39.00	\$40.00
Regular User - Use of Kitchen	\$52.00	\$54.00
Meetings / Functions (no Kitchen Use)	\$128.00	\$131.00
Functions – Use of Kitchen	\$149.00	\$152.00
Function with alcohol	\$256.00	\$262.00
TRENTHAM MECHANICS INSTITUTE HALL		
Main Hall Hire	\$120.00	\$123.00
Community Group hall Hire	\$100.00	\$102.00
Supper Room - Meeting	\$40.00	\$41.00
Hall Hire Life activities/Seniors	\$60.00	\$62.00
Small meeting Room	\$15.00	\$16.00
Winter Gas Allowance May - End of August	\$10.00	\$11.00
Trestle Hire (External Use) Per Trestle	\$5.00	\$6.00
Chair Hire 9 External Use) Per Chair	\$0.50	\$1.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	\$55.00	\$59.00
DAYLESFORD TOWN HALL		
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees)	
<i>Fees based on 1 day hire or part there of</i>		
Rehearsals	\$99.00	\$101.00
Meetings	\$197.00	\$201.00
Functions	\$256.00	\$262.00
Function with alcohol	\$358.00	\$366.00
Set up Day	\$99.00	\$101.00
Senior Citizens Room	\$99.00	\$101.00
Senior Citizens Crockery	\$66.00	\$68.00
PA System	\$50.00	\$51.00
CLUNES COMMUNITY CENTRE		
No fee waiver is applicable to the hire of this venue - refer Council Policy 48		
Oval Lights (per hour)	\$10.00	\$11.00
Rehearsals/Regular user (1 Day or part there of)	\$39.00	\$40.00
Meetings (1 Day or part there of)	\$128.00	\$131.00
Functions (1 Day or part there of)	\$149.00	\$152.00
Function with alcohol (1 Day or part there of)	\$205.00	\$210.00

Description of Charge	Fee/Charge 2018/19 (inc GST)			Fee/Charge 2019/20 (inc GST)		
CRESWICK HUB						
	Local Community	Community / Not for Profit / Government	Private or Commercial	Local Community	Community / Not for Profit / Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Meeting Room						
Regular (per hour)	\$6.20	\$15.40	\$31.00	\$6.50	\$16.00	\$32.00
Casual (per hour)	\$15.00	\$30.00	\$48.00	\$15.50	\$31.00	\$50.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$18.50	\$36.50	\$58.50	\$19.00	\$38.00	\$60.00
THE WAREHOUSE - CLUNES						
	Local Community	Community / Not for Profit / Government	Private or Commercial	Local Community	Community / Not for Profit / Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Community Meeting Room - Ullumburra						
Regular (per hour)	\$6.20	\$15.40	\$31.00	\$6.50	\$15.50	\$32.00
Casual (per hour)	\$15.00	\$30.00	\$48.00	\$16.00	\$32.00	\$50.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$18.50	\$36.50	\$58.50	\$19.00	\$38.00	\$60.00
Community Activity Room - Esmond Gallery						
Regular (per hour)	\$12.40	\$28.00	\$45.00	\$12.70	\$29.00	\$46.00
Casual (per hour)	\$26.00	\$42.50	\$60.50	\$26.50	\$43.00	\$62.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$29.20	\$58.50	\$72.00	\$30.00	\$59.00	\$75.00
Weekly Hire	\$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		\$6.00	\$5.00	

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

Description of Charge	Fee/Charge 2018/19 (inc GST)	Fee/Charge 2019/20 (inc GST)
PHOTOCOPYING / PRINTING		
A4 per side – Black & White	\$0.55	\$0.30
A4 per side – Colour	\$1.65	\$1.20
A3 per side – Black & White	\$1.35	\$0.55
A3 per side – Colour	\$2.50	\$1.80
Tender documents	\$58.30	\$60.00
Note: GST is applicable unless copying official documents.		
RATES INFORMATION		
Land information certificate* 1.82 fee units	\$26.30 (1.82 fee units)	\$26.30 (1.82 fee units)
Urgent Land information certificate	\$36.00	\$37.00
Duplicate/Reprint Rates Notice	\$13.00	\$14.00
Rate search 15 years	\$66.00	\$68.00
Rate search 30 Years	\$131.00	\$134.00
FREEDOM OF INFORMATION		
Freedom of information access supervision fee (per ¼ hr)*	\$21.70 (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)*	\$21.70 (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*	\$28.90 (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	N/A Handed over to Community Housing Victoria	
DISHONOURD PAYMENTS		
Direct Debit fee	\$5.00	\$6.00
Dishonoured Cheque Fee	\$20.00	\$21.00