



HEPBURN SHIRE COUNCIL  
SPECIAL MEETING OF COUNCIL  
PUBLIC MINUTES

Tuesday 10 May 2022

Virtual Meeting  
via Video Conference

5:30 PM

A LIVE STREAM OF THE MEETING CAN BE VIEWED  
VIA [COUNCIL'S FACEBOOK PAGE](#)

Confirmed at the Ordinary Meeting of Council held on 17 May 2022

A handwritten signature in black ink, appearing to read "Tim Drylie".

Chair, Cr Tim Drylie, Mayor

# MINUTES

Tuesday 10 May 2022

Virtual Meeting

via Video Conference

Commencing at 5:30 PM

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**BRADLEY THOMAS**

CHIEF EXECUTIVE OFFICER

Tuesday 10 May 2022

## CONDUCTING HYBRID COUNCIL MEETINGS

Council continues to be guided by government directives and wants to do the right thing for the health of our community during the COVID-19 pandemic. In line with these directives, the public are able to attend this meeting virtually.

In the spirit of open, transparent and accountable governance, this meeting will be live-streamed on Council's Facebook page. The meeting will also be recorded and made available on Council's website as soon as practicable after the meeting.

Council's meeting will be conducted tonight in accordance with:

- The Local Government Act 2020
- The COVID-19 Omnibus (Emergency Measures) Act 2020
- The Minister's Good Practice Guideline MGPG-1: Virtual Meetings
- Council's Governance Rules; and
- The Hepburn Shire Council Councillor Code of Conduct.

## 1 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Hepburn Shire Council acknowledges the Dja Dja Wurrung as the Traditional Owners of the lands and waters we live and work on. On these lands, Djaara has performed age-old ceremonies of celebration, initiation and renewal. We recognise their resilience through dispossession and is a testament to their continuing culture and tradition, which is strong and thriving.

We also acknowledge the neighbouring Traditional Owners, the Wurundjeri to our South East and the Wadawurrung to our South West and pay our respect to all Aboriginal peoples, their culture, and lore. We acknowledge their living culture and the unique role they play in the life of this region.

## 2 OPENING OF MEETING

**COUNCILLORS PRESENT:** Cr Brian Hood, Cr Don Henderson, Cr Jen Bray, Cr Juliet Simpson, Cr Lesley Hewitt, Cr Tim Drylie

**OFFICERS PRESENT:** Mr Bradley Thomas - Chief Executive Officer, Mr Andrew Burgess - Director Organisational Services, Mr Bruce Lucas - Director Infrastructure and Delivery, Ms Leigh McCallum - Director Community and Development, Mr Chris Whyte – Manager Information and Communication Technology, Ms Rebecca Smith - Manager Governance and Risk, Ms Kathy Fulton – Manager Financial Services

The meeting opened at 5:33pm

### STATEMENT OF COMMITMENT

“WE THE COUNCILLORS OF HEPBURN SHIRE  
DECLARE THAT WE WILL UNDERTAKE ON EVERY OCCASION  
TO CARRY OUT OUR DUTIES IN THE BEST INTERESTS OF THE COMMUNITY  
AND THAT OUR CONDUCT SHALL MAINTAIN THE STANDARDS OF THE CODE OF  
GOOD GOVERNANCE  
SO THAT WE MAY FAITHFULLY REPRESENT AND UPHOLD THE TRUST PLACED IN THIS  
COUNCIL BY THE PEOPLE OF HEPBURN SHIRE”

## 3 APOLOGIES

Councillor Tessa Halliday (Parental Leave)

**4 DECLARATIONS OF CONFLICTS OF INTEREST**  
Nil

## **5 OFFICER REPORTS**

### **5.1 DRAFT BUDGET 2022/2023 FOR PUBLIC EXHIBITION DIRECTOR ORGANISATIONAL SERVICES**

*In providing this advice to Council as the Director Organisational Services, I Andrew Burgess have no interests to disclose in this report.*

#### **ATTACHMENTS**

1. Draft Budget 2022-2023 [5.1.1 - 65 pages]

#### **EXECUTIVE SUMMARY**

Under section 94 of the *Local Government Act 2020*, Council is required to prepare an Annual Budget. This document describes how Council intends to raise revenue and allocate resources to deliver services and invest in both existing and new infrastructure.

The purpose of this report is to recommend that Council resolves to endorse the draft 2022/2023 Annual Budget for community consultation and input prior to consideration for its adoption in June 2022.

#### **OFFICER'S RECOMMENDATION**

*That Council:*

1. *Endorses the draft 2022/2023 Annual Budget as required under Section 94 of the Local Government Act 2020;*
2. *Endorses the schedule of fees as contained in the draft 2022/2023 Annual Budget to commence from 1 July 2022;*
3. *Authorises the Chief Executive Officer to give public notice of the draft budget;*
4. *Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2022/2023 Annual Budget;*
5. *Invites submissions in relation to the draft 2022/2023 Annual Budget via Participate Hepburn. Submissions open 11 May 2022 and close 31 May 2022;*
6. *Notes that all submissions received will be considered by Council at a Council Briefing on 14 June 2022;*
7. *Notes that subject to changes after the consideration of all submissions, the 2022/2023 Annual Budget will be presented for adoption as Council's budget for the 2022/2023 year in accordance with section 91 of the Local Government Act 2020 at an Ordinary Meeting of Council on Tuesday 28 June 2022.*

## MOTION

*That Council:*

- 1. Endorses the draft 2022/2023 Annual Budget as required under Section 94 of the Local Government Act 2020;*
- 2. Endorses the schedule of fees as contained in the draft 2022/2023 Annual Budget to commence from 1 July 2022;*
- 3. Authorises the Chief Executive Officer to give public notice of the draft budget;*
- 4. Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2022/2023 Annual Budget;*
- 5. Invites submissions in relation to the draft 2022/2023 Annual Budget via Participate Hepburn. Submissions open 11 May 2022 and close 31 May 2022;*
- 6. Notes that all submissions received will be considered by Council at a Council Briefing on 14 June 2022;*
- 7. Notes that subject to changes after the consideration of all submissions, the 2022/2023 Annual Budget will be presented for adoption as Council's budget for the 2022/2023 year in accordance with section 91 of the Local Government Act 2020 at an Ordinary Meeting of Council on Tuesday 28 June 2022.*

**Moved:** Cr Juliet Simpson

**Seconded:** Cr Don Henderson

**Carried**

## BACKGROUND

In 2021/22 Council utilised a largely 'business as usual approach' to budget development, as at that time the Community Vision, Council Plan and other key strategic documents were still to be finalised as part of the Hepburn Together project.

The Hepburn Together project harnessed Council's commitment to work with our community to set our strategic direction and over the past year Council undertook an extensive engagement process to develop and adopt the ten-year Community Vision and four-year Council Plan. During this period Council also finalised and adopted supporting plans including the four-year Revenue and Rating Plan, ten-year Financial Plan, four-year Asset Plan (due to be adopted by June 30, 2022) and four-year Workforce Plan in accordance with the Local Government Act 2020.

Our adopted Council Plan provides the focus for our organisation, as we continue to strive for good governance, financial sustainability, improved community engagement, quality customer service and the delivery of a broad range of services and projects.

The Council Plan identifies five key Focus Areas being:

1. A resilient, sustainable and protected environment
2. A healthy supported, and empowered community
3. Embracing our past and planning for the future
4. Diverse economy and opportunities
5. A dynamic and responsive council.

Adoption of the Council Plan is significant as it supports Council to concentrate our efforts on delivering priorities aligned to these focus areas for our community.

## **KEY ISSUES**

### Budget 2022/2023

The draft budget is the result of an extensive process which commenced early in 2022. Councillors, Executive, Senior staff and the Finance team worked together to develop and deliver a fiscally responsible budget that aims to achieve actions identified in our Council Plan whilst balancing community expectation with the physical and financial resources available to Council.

The past two years have been particularly challenging for our community and Council acknowledges the significant economic and social impact caused by the COVID-19 pandemic and severe weather events in the Shire. Hepburn Shire was severely impacted by storm events both in June 2021 (east of shire) and in January 2022 (west of shire).

Council is committed to supporting our community through recovery, and this budget allocates funding for the provision of more than 100 services to our community along with significant investment in asset renewal and new asset construction, all of which support the social and economic recovery of our Shire.

### Key Financials

- Total Revenue - \$56.02M - an increase of \$15.33M which reflects increased capital grants received to complete stimulus projects and operating grants to provide reimbursement for storm recovery costs.
- Total Operating Expenditure of \$43.57M - an increase of \$7.8m or 22% from 2021/2022 which is predominately additional costs associated with storm recovery undertaken by Council to support our community. Whilst a significant amount of these funds will be recouped from government, Council has now allocated an unbudgeted cost to Council of \$1.0 million in 2021/2022 with a further funding shortfall of \$800,000 allocated for 2022/2023. In total, this is equivalent to 9.3% of our annual rates revenue.



- Operating Surplus - \$12.45M - Council has budgeted to receive \$15.22M of capital grants which will be invested into capital works projects. The large surplus is predominantly due to significant government grant funding. The cash impact of activities and projects is a deficit of \$1.95M, when including borrowings and the net cost to Council of storm recovery activities this would improve to a minor surplus of \$355,000.
- Cash and Investments - \$11.28M - This is the closing balance at 30 June 2023 however some of this is restricted for use and will impact the unrestricted cash position of Council.
- Budgeted unrestricted cash as at June 2023 is forecast at a surplus of \$786,000 improving from \$648,265 surplus forecast as at June 2022. This includes a budgeted net cost to Council for storm recovery works of \$800,000 and new loan borrowings of \$1.50 million to fund key stimulus infrastructure projects.

#### Capital Works:

The budget will deliver \$21.25M of capital works – improving, renewing and creating new infrastructure. This is the largest capital works budget that has ever been delivered by the Shire and is supported by an unprecedented \$15.22 million stimulus grant funding from State and Federal Government, supplemented by a further \$1.5 million in new borrowings from Council.

This unprecedented State and Federal Government investment into stimulus grant funded projects will deliver projects across the Shire including:

2022/2023 Expenditure	Total Project Cost	Project Description
\$1.413M	\$2.47M	Hammon Park Trail Head Creswick Community and Youth Hub - construction
\$1.692M	\$2.67M	Trentham Sports Ground – new pavilion and change facilities
\$4.400M	\$5.87M	Trentham Community Hub
\$680,674	\$1.08M	Creswick Town Hall
\$188,000	\$888,000	Wombat Hill Botanic Gardens Daylesford, works to enhance the visitor experience
\$277,000	\$677,000	Bullarto Station – building upgrades

Additional Capital Project Highlights include:

- \$458,000 Lee Medlyn Bottle Museum Clunes – Building renewal works
- \$399,000 Creswick Bowls Club Green replacement – works prioritised to support club and community recovery after recent storm events
- \$263,000 Aquatics Strategy implementation – includes initial work to develop a feasibility study for an indoor aquatics facility for the Shire
- \$3.20M Bridge and major culvert renewal Program – including major bridge works on Creswick- Lawrence Road (subject to grant funding)
- \$1.05M Road reseal program
- \$2.06M Road rehabilitation Program including Dean Newlyn Road in Newlyn and Ullina-Kooroocheang Road in Ullina
- \$200,000 Road upgrade program. Note: A further \$900,000 to support improved road conditions as locations across the Shire will be allocated from the Local Roads and Community Infrastructure program, however this funding will not be received until July 2023.
- \$1.40M Footpath and cycleways improvement, renewal and extension including \$925,000 planning funding for the Daylesford to Hanging Rock Rail Trail subject to securing Government Grant Funding.

#### Rates and charges

Rates and charges generally make up approximately two-thirds of Council's annual budgeted revenue and are vital to allow us to provide the services and facilities that our community needs. Rate increases have been capped at 1.75% in line with the Victorian Government's Fair Go Rates System, and 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. There can be a misconception that as properties are revalued, Council receives additional revenue. This is not the case, instead the total revenue is redistributed across all properties in the shire.

Council will continue with its Council funded additional rebate of \$21 for pensioners who qualify under the State Government's Pensioner Rebate Remission scheme to accommodate the difficulties experienced by pensioners.

#### Rate Differentials

Have been set in the Draft Budget in accordance with the Revenue and Rating Strategy, with no changes proposed from the previous financial year. The proposed rate differentials are detailed in the table below. Each class of land has increased in line with the cap imposed by the Minister for Local Government. The decrease

change shown in the table below is reflective of a higher capital improved value of properties following 2022 general revaluation.

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change	%
General rate for residential properties	0.29270	<b>0.22180</b>	(0.0709)	-24.22%
Rate concession for farm properties	0.19030	<b>0.14420</b>	(0.0461)	-24.22%
General rate for commercial properties	0.33950	<b>0.25730</b>	(0.0822)	-24.21%
General rate for mixed use properties	0.33950	<b>0.25730</b>	(0.0822)	-24.21%
General rate for industrial properties	0.33950	<b>0.25730</b>	(0.0822)	-24.21%
General rate for vacant land township properties	0.36590	<b>0.27730</b>	(0.0886)	-24.21%
General rate for vacant land other properties	0.29270	<b>0.22180</b>	(0.0709)	-24.22%
Rate concession for trust for nature properties	0.14640	<b>0.11090</b>	(0.0355)	-24.25%
Rate concession for recreational properties	0.14640	<b>0.11090</b>	(0.0355)	-24.25%

### Waste Charges

An average increase of approximately 12% in annual waste charges has been included to meet increased service costs to users of the service. This increase will amount to an average additional cost of \$56 per property per year. The standard annual fee for a residential property (weekly garbage collection and fortnightly recycling) will now be \$535 or the equivalent of \$10.28 per week.

This increase allows for rising costs of waste management, global recycling challenges and payment of the State Government landfill levy. Additionally, Council has also had to factor in a significant increase in waste volume generated (approximately 20%) due to the COVID-19 evolving work from home, new way of working.

Importantly the increase will also support community driven initiatives developed through the Sustainable Hepburn project with \$225,000 funding budgeted for initiatives relating to the four project pillars being; beyond zero emissions, natural environment and biodiversity, climate and water resilience and a low waste shire. Council also proposes to fund the employment of Circular Economy officer to investigate and drive investment in circular economy initiatives relevant to the Shire.

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change	%
General rate for residential properties	0.29270	<b>0.22180</b>	(0.0709)	-24.22%
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### User and Statutory Fees

User fee income has decreased due to the decision to cease the delivery of aged care services in 2022/2023 - but has been partially offset by an increase in fees at the transfer stations. Casual swimming pool fees will continue to be free in the 2022/2023 budget, encouraging our residents to stay active and healthy.

Statutory fee income has increased due to increased volume of planning permits being processed.

### Service Initiatives

Section 2 of the attachment provides a description of the services and initiatives to be funded in the 2022/2023 financial years. Items to highlight include (but not limited to):

- \$2.50M to further enhance and support both our statutory and strategic planning activities
- \$263,000 Aquatics Strategy implementation including initial work to develop
- Funding for Sustainable Hepburn Implementation - \$225,000
- An officer employed to focus on Circular Economy initiatives
- Completion of recovery and rectification works associated with the storm events – net cost of \$800,000

#### Aged Care and Disability Services

Council took the decision to withdraw from delivering Aged Care and Disability Services at the March 2022 Ordinary Meeting of Council. However, we remain committed to our community and will be exploring what services we can deliver to support people that need assistance, particularly older people, people living with a disability along with vulnerable members of the community. Council will continue to fund and deliver a range of programs and services, including our commitment to the development of a Positive Ageing Strategy, Disability Action and Inclusion Plan, and Gender Equality Action Plan. We will continue to work closely and constructively with the new aged care and disability service provider during the transition period and into the future will continue our advocacy support on behalf of our community, additionally we will continue to work with Council's key advisory committees.

Council will continue to strive to deliver high quality services that align to our community's priorities and expectations. In addition to the programs already identified we are committed to funding programs including libraries, community grants, tourism, reconciliation including funding of \$34,000 to undertake our next Reconciliation Action Plan.

Council is committed to the health and wellbeing of our community and in addition to the stimulus projects detailed earlier along with our investment in footpath improvement and extensions we have committed \$90,000 to undertake a Walking and Cycling Strategy to identify future investment in the shire.

The Draft Budget is balanced and financially sustainable and allows Council to fund the programs and projects that align to our Community Vision and Council Plan, whilst continuing the repair of Council's financial position.

#### **Remaining steps and timing:**

Council Meeting to endorse 2022/2023 Draft Budget	10 May 2022
Community consultation commences	11 May 2022
Community consultation concludes	31 May 2022
Council Briefing to consider community feedback	14 June 2022

## **POLICY AND STATUTORY IMPLICATIONS**

Council Plan 2021-2025

A dynamic and responsive Council

5.2 Actively communicate, inform and engage with our community about events and decision-making

5.3 A sustainable and agile organisation with strong corporate governance that supports excellent operations

## **GOVERNANCE ISSUES**

The implications of this report have been assessed in accordance with the requirements of the Victorian Charter of Human Rights and Responsibilities.

## **SUSTAINABILITY IMPLICATIONS**

There are no direct sustainability implications associated with this report, however the draft budget does include planned resource allocation toward sustainability, social and environmental services and projects.

## **FINANCIAL IMPLICATIONS**

The annual budget is critical in ensuring that funds are raised and allocated in a manner that achieves objectives prioritised by Council following consultation with the Community.

## **RISK IMPLICATIONS**

The annual budget process is a key control in mitigating financial risk.

## **COMMUNITY AND STAKEHOLDER ENGAGEMENT**

The draft 2022/2023 Annual Budget has been completed with input from officers and Councillors. The draft budget will be subject to a media release as well as being advertised in local newspapers and on social media. A webinar will also be scheduled to provide information and answers to questions from the community. The document will also be available on Council's website, inviting community comment via Participate Hepburn.

A Councillor Briefing is scheduled for 14 June 2022 for Council to consider Community feedback received via Participate Hepburn.

The proposed community engagement strategy is consistent with Council's adopted Community Engagement Policy.





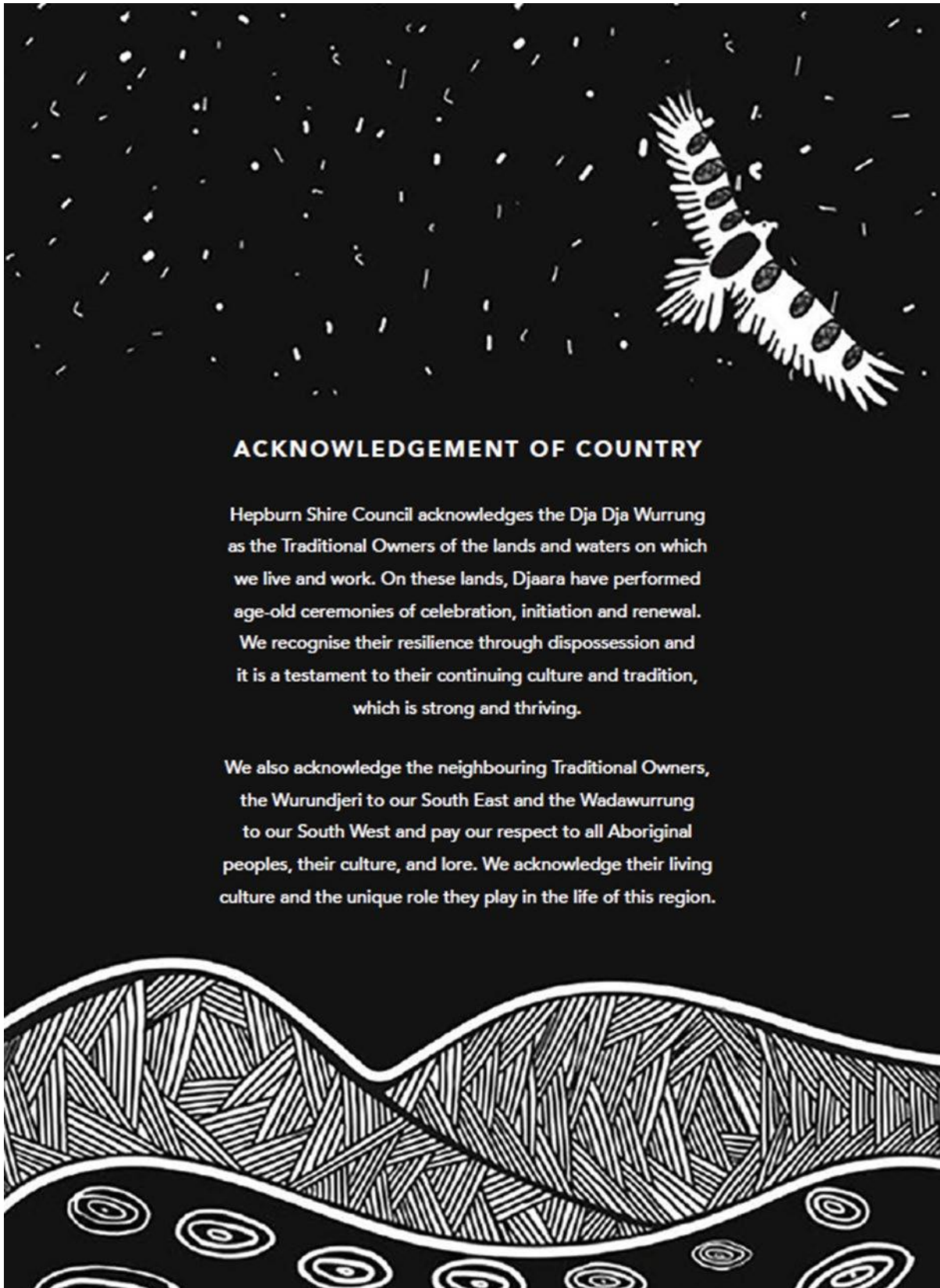
# Hepburn Shire Council

Delivering for our community

2022-2023

# DRAFT BUDGET





### **ACKNOWLEDGEMENT OF COUNTRY**

Hepburn Shire Council acknowledges the Dja Dja Wurrung as the Traditional Owners of the lands and waters on which we live and work. On these lands, Djaara have performed age-old ceremonies of celebration, initiation and renewal. We recognise their resilience through dispossession and it is a testament to their continuing culture and tradition, which is strong and thriving.

We also acknowledge the neighbouring Traditional Owners, the Wurundjeri to our South East and the Wadawurrung to our South West and pay our respect to all Aboriginal peoples, their culture, and lore. We acknowledge their living culture and the unique role they play in the life of this region.

This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2022-23 and Better Practice Guide.



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## Mayor and CEO Introduction

In 2021/22 Council utilised a largely 'business as usual approach' to budget development, as at that time the Community Vision, Council Plan and other key strategic documents were still to be finalised as part of the Hepburn Together project. The Hepburn Together project harnessed Council's commitment to work with our community to set our strategic direction and during the past year Council undertook an extensive engagement process to develop and adopt the ten-year Community Vision and four-year Council Plan. During this period Council also finalised and adopted supporting plans including the four-year Revenue and Rating Plan, ten-year Financial Plan, four-year Asset Plan (due to be adopted by June 30, 2022) and four-year Workforce Plan in accordance with the Local Government Act 2020.

The ten-year Community Vision is:

**Hepburn Shire – an inclusive rural community located in Dja Dja Wurrung country where all people are valued, partnerships are fostered, environment is protected, diversity supported, and innovation embraced.**

Our adopted Council Plan provides the focus for our organisation, as we continue to strive for good governance, financial sustainability, improved community engagement, quality customer service and the delivery of a broad range of services and projects.

The Council Plan identifies five key Focus Areas being:

1. A resilient, sustainable and protected environment
2. A healthy supported, and empowered community
3. Embracing our past and planning for the future
4. Diverse economy and opportunities
5. A dynamic and responsive council.

Adoption of the Council Plan is significant as it supports Council to concentrate our efforts on delivering priorities aligned to these focus areas for our community.

## Budget 2022/23

The 2022/23 draft budget delivers a fiscally responsible budget that aims to achieve actions identified in our Council Plan whilst balancing community expectation with the physical and financial resources available to Council. Council is in a delicate financial position which must continue to be managed.

The past two years have been particularly challenging for our community and Council acknowledges the significant economic and social impact caused by the COVID-19 pandemic and severe weather events in the Shire. Hepburn Shire was severely impacted by storm events both in June 2021 (east of shire) and in January 2022 (west of shire).

We remain committed to supporting our community through recovery, and this budget allocates funding for the provision of more than 100 services to our community along with significant investment to asset renewal and new asset construction, all of which support the social and economic recovery of our Shire.

Overall operating expenditure for 2022/23 has increased by 22% from the 2021/22 adopted budget. A significant component of this increase, approximately \$7.0 million relates to costs associated with storm recovery works undertaken by Council to support our community. Whilst a significant amount of these funds will be recouped from government, Council has now allocated an unbudgeted cost to Council of \$1.0 million in 2021/22 with a further funding shortfall of \$800,000 allocated for 2022/23. In total, this is equivalent to 9.3% of our annual rates revenue.

The 2022/23 budget was developed with the aim to achieve a balanced budget close to breakeven or slightly cash positive. Budgeted unrestricted cash as at June 2023 is forecast at a surplus of \$779,000. This includes a budgeted net cost to Council for the storm recovery works of \$800,000 and new loan borrowings of \$1.50 million to fund key stimulus infrastructure projects supported by State and Federal Government grant funding.

This budget will deliver \$21.25 million of new capital works, a record for the Shire, supported by \$15.22 million in funding from both State and Federal Government and a further \$1.5 million in new borrowing from Council. This unprecedented investment from government will deliver stimulus projects across the Shire including:

- \$1.413 (\$2.47M) Hammon Park Trail Head Creswick Community and Youth Hub - construct
- \$1.692M (\$2.67M) Trentham Recreation Reserve – new pavilion and change facilities
- \$4.400M (\$5.87M) Trentham Community Hub
- \$680,674 (\$1.08M) Creswick Town Hall - building renewal
- \$188,000 (\$888,000) Wombat Hill Botanic Gardens Daylesford - works to enhance the visitor @experience
- \$277,000 (\$677,000) Bullarto Station - building upgrades

Additional Capital Project Highlights include:

- \$458,000 Lee Medlyn Bottle Museum Clunes – Building renewal works
- \$399,000 Creswick Bowls Club Green replacement – works prioritised to support club and community recovery after recent storm events
- \$263,000 Aquatics Strategy implementation – includes initial work to develop a feasibility study for an indoor aquatics facility for the Shire.
- \$232,000 Chatfield Reserve Lake Daylesford – landscape works
- \$3.20M Bridge and major culvert renewal Program – including major bridge works on Creswick- Lawrence Road (subject to grant funding)

- \$1.05M Road reseal program
- \$2.06M Road rehabilitation program – including Dean Newlyn Road in Newlyn and Ullina-Kooroocheang Road in Ullina
- \$0.2M Road upgrade program to support improved road conditions at sites across the Shire
- \$1.4M Footpath and cycleways improvement, renewal and extension including planning funding for the Daylesford to Hanging Rock Rail Trail.

Rates and charges make up approximately two-thirds of Council's annual budgeted revenue and are vital to allow us to provide the services and facilities that our community needs. Rate increases have been capped at 1.75% in line with the Victorian Government's Fair Go Rates System, and 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. There can be a misconception that as properties are revalued, Council receives additional revenue. This is not the case, instead the total revenue is redistributed across all properties in the Shire. Council will continue with its Council-funded additional rebate of \$21 for pensioners who qualify under the State Government's Pensioner Rebate Remission scheme to accommodate the difficulties experienced by pensioners.

An average increase of approximately 12% in annual waste charges has been included to meet increased service costs to users of the service. This increase will amount to an average additional cost of \$56 per property per year. The standard annual fee for a residential property (weekly garbage collection and fortnightly recycling) will now be \$535 or the equivalent of \$10.28 per week. This increase enables rising costs of waste management, global recycling challenges and the payment of the State Government landfill levy. Council has also had to factor in a significant increase in waste volume generated (approximately 20%) due to COVID-19 and an evolving work from home environment.

The increase will also support community driven initiatives developed through the Sustainable Hepburn project (\$225,000 funding) including for initiatives relating to beyond zero emissions, natural environment and biodiversity, climate and water resilience, a low waste shire and will fund the employment of a Circular Economy officer to investigate and drive investment in circular economy initiatives relevant to the Shire.

Council took the decision to withdraw from delivering Aged Care and Disability Services at the March 2022 Ordinary Meeting of Council. However, we remain committed to our community and will be exploring what services we can deliver to support people that need assistance, particularly older people, people living with a disability and vulnerable members of the community. Council will continue to fund and deliver a range of programs and services, including our commitment to the development of a Positive Ageing Strategy, Disability Action and Inclusion Plan, and Gender Equality Action Plan. We will continue to work closely and constructively with the new aged care and disability service provider during the

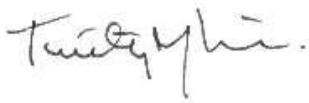
## Hepburn Shire Council

transition period and into the future will continue our advocacy support on behalf of our community, additionally we will continue to work with Council's key advisory committees.

Council will continue to strive to deliver high quality services that align to our community's priorities and expectations. In addition to the programs already identified we are committed to funding programs including libraries, community grants, sustainability, tourism, reconciliation (funding of \$34,000 to undertake our next Reconciliation Action Plan). This budget includes over \$2.50M to further enhance and support both our statutory and strategic planning activities.

We are committed to the health and wellbeing of our community and in addition to the \$13.676M stimulus projects detailed earlier along with our investment in footpath improvement and extensions we have committed \$90,000 to undertake a Walking and Cycling Strategy to identify future investment in the shire. We will also continue to offer free entry to our aquatic facilities for the 2022/23 season, encouraging our residents to stay active and healthy.

We are pleased to present a Draft Budget that is balanced and financially sustainable that allows us to fund the programs and projects that align to our Community Vision and Council Plan, while continuing the repair of Council's financial position. You are encouraged to take the time to review the Draft Budget and provide your feedback on items included in this document.



Tim Drylie  
Mayor



Bradley Thomas  
Chief Executive Officer

## Executive Summary

Overall, operating expenditure budgeted for 2022/2023 has increased by 22% from the 2021/2022 adopted budget. If you exclude depreciation, budgeted expenditure has increased by 28% when compared to the 2021/2022 original budget. A significant component of this increase relates to the costs associated with the storm recovery process (\$7.0M).

Over the coming years Council will continue our work to ensure financial sustainability in a rate capped environment. The long-term financial plan was delivered in October 2021 and provides Council and ratepayers with a robust data set outlining how this will be achieved and determine parameters around major costs and income streams in order to do so. This long-term financial plan will be reviewed on an annual basis.

The 2022/2023 budget was developed with the aim to achieve a cash impact for 2022/23 which was close to breakeven or slightly positive. This included a budgeted net cost to Council in 2022/2023 for Storm recovery impact in of \$800K. New loan borrowings of \$1.5M are also included to fund the many stimulus funding projects being completed by Council in 2022/2023

<b>Cash Impact of Recurrent Activities &amp; Projects</b>		<b>\$'000</b>
Surplus		12,453
Add back Depreciation and amortisation		6,856
<b>Cash Impact of Profit &amp; Loss</b>		<b>19,309</b>
Capital Project Expenditure (Gross)		(21,253)
<b>Cash Impact of 2022-23 Recurrent Activities &amp; Projects</b>		<b>(1,945)</b>
Loan Borrowings		1,500
Cash Impact Deficit		(445)
Storm Recovery net cost		(800)
Cash Impact net of storm cost		355
<b>Impact on Untied Cash</b>		<b>\$'000</b>
Budgeted movement cash and investments during 2022-23		387
Transfers to Mineral Springs Reserve		(368)
Capital works funded from Mineral Springs Reserve		529
Transfers to the Waste Reserve		(380)
Transfer from the Waste Reserve		260
Transfer to Open Space Reserve		500
Transfer from Open Space Reserve		(790)
<b>Movement in Untied Cash</b>		<b>138</b>
Total forecast unrestricted cash, cash equivalents and other financial assets as reported in Mid-Year Budget Review as at 30.6.2022		648
Budgeted unrestricted cash as at 30.6.2023		<b>786</b>

## 1. Rates and Charges

Total revenue from rates and charges is projected to be \$24.8M, which incorporates an average rate increase of 1.75%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.75%. Council has not elected to apply to the Essential Services Commission (ESC) for a variation.

It is important to note; the actual rate increases experienced by individual ratepayers may differ from the 1.75% increase due to revaluations. Rate increases are impacted by the average rate increase (1.75%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Shire, your rates will increase by more than 1.75%. If your property value increased by less than the average, your rates will increase by less than 1.75% and may in fact reduce from the previous year.

## 2. Financial Position

The financial position is expected to improve with net assets (net worth) to increase by \$3.64M to \$353.12M during 2022/2023, when compared to the latest forecast undertaken as part of the mid-year budget review. Working capital is an indicator of council's ability to meet its financial obligations as and when they fall due (being current assets less current liabilities). When comparing this measure against the budget as at 30/6/2022 this measure is budgeted to improve from 1.98 to 3.01. Both of these figures fall into an acceptable range according to the Victorian Auditor General's Office's standard for this measure.

## 3. Operating Result

The expected operating result for the 2022/2023 year is a surplus of \$12.453M, which is an increase of \$7.36M from the 2021/2022 original budget. This is mainly due to an increase of \$6.02M in anticipated Capital grant funding and \$7.99M in operating grant funding. This increase in operating grants is predominantly reimbursement for storm recovery works which is offset by an increase in material and services of \$6.95M. The impact of the storm events on the operating result is budgeted at \$0.8m for 2022/2023 forecast at \$1.87M over 2021/2022 and 2022/2023. Employee costs have also increased due to additional staff to support the storm recovery works and processing of increased permit applications in the planning department.

## 4. Financial Sustainability

A budget has been prepared for the four-year period ending 30 June 2026. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework. The key objective of the Financial Plan is financial sustainability in the medium to long term, while still achieving the Council's strategic objectives.

Council needs to continue to work with the community to:

- Review and prioritise the services that we provide;
- Determine the level of service that can be afforded;
- Determine which assets are required to undertake the prioritised services;
- Determine any surplus assets that can be decommissioned or rationalised; and
- Determine where staffing resources may need to be realigned to deliver the shift in
  - Review and prioritise the services that we provide;
  - Determine the level of service that can be afforded;
  - Determine which assets are required to undertake the prioritised services;
  - Determine any surplus assets that can be decommissioned or rationalised; and
  - Determine where staffing resources may need to be realigned to deliver the shift in prioritised services.

This budget has been developed through a rigorous process. More detailed budget information is available throughout this document.

## 5. Services

Council will continue to work with the community over the coming years to align community priorities and expectations with Council's service delivery model. During 2021/2022 the decision was made by Council to cease the delivery of aged care service. This is reflected in the budget for 2022/2023 and the future years. This needs to be set within a financially sustainable framework. Further detail in relation to the cost of Council's services can be found in section 2 of this document.

## 6. Cash and Investments

Cash and investments are expected to increase by \$0.39M during the year to \$11.277M as at 30 June 2023. This increase is compared to the 2021/2022 budget. The major impact on the cash balance during the upcoming year is the delivery of a record capital program of \$21.253M and significant costs for storm recovery works during 2021/2022 and 2022/2023. Both of these items have significant funding to offset the increased expenditure.

Council has continued to focus on returning its unrestricted cash position to a positive position.

## 7. Capital Works

Detail of the Capital Works program for 2022/2023 can be found in section 4.5 of this document.

The \$21.253M capital works program is funded by:

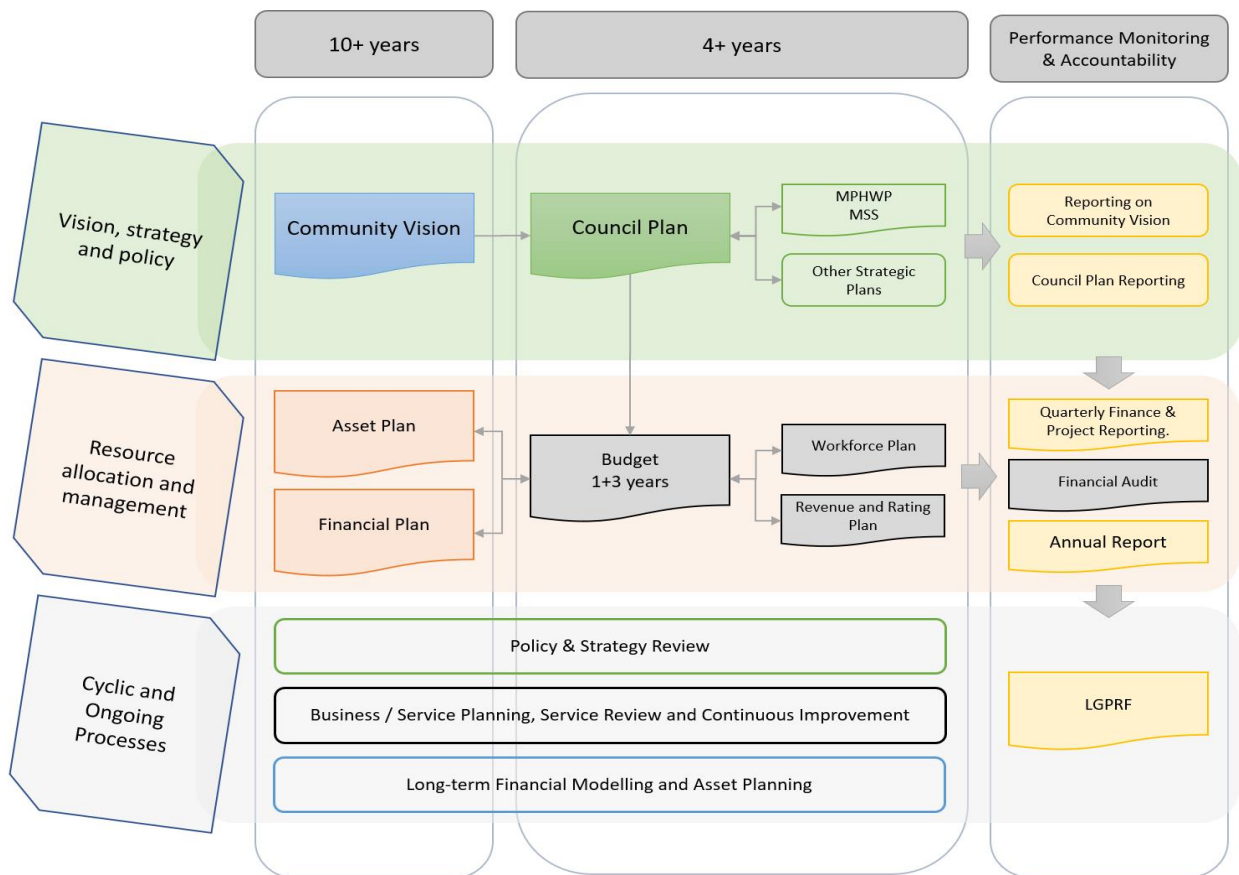
- \$10.16M in grants and contributions received in 2022/23 and \$5.0M in grants received in 2021/2022.
- \$1.5M in new borrowings will be used to fund stimulus projects being delivered during the year.
- Council budget does not include carried forward projects from 2021/2022. Carry forward balances are considered and approved by Council after the conclusion of the end of financial year process.



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

1.1 Legislative Planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



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.

## 1.2 Our Council Vision

Hepburn Shire - an inclusive rural community located in Dja Dja Wurrung country where all people are valued, partnerships are fostered, environment is protected, diversity supported, and innovation embraced.

### Our Focus Area

Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the focus areas as set out in the four year Council Plan 2021-2025. The five focus areas described in the Council Plan are:

Focus Areas	Description
1. A resilient, sustainable and protected environment.	A responsive, adaptive, and resilient community that addresses changes to our climate and biodiversity.
2. A healthy supported, and empowered community.	A community that values connection, supports diversity, health, and wellbeing, and is inclusive of all people and their needs.
3. Embracing our past and planning for the future.	We acknowledge and empower Traditional Owners and other cultures of our area to protect our historical roots while planning for future generations.
4. Diverse economy and opportunities.	Our community is enhanced by a diverse and resilient economy that supports local aspirations through opportunity.
5. A dynamic and responsive council.	Council and the community partner to achieve their aspirations through excellent communication and engagement, the delivery of effective services, strong financial management, and governance.



[1. Link to the Council Plan continued](#)

**1.2 Our Council Vision**

Hepburn Shire - an inclusive rural community located in Dja Dja Wurrung country where all people are valued, partnerships are fostered, environment is protected, diversity supported, and innovation embraced.

**Our Focus Area**

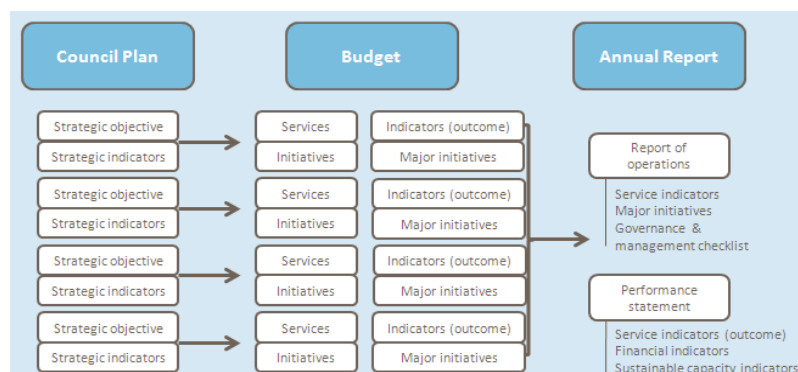
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4. Diverse economy and opportunities.	Our community is enhanced by a diverse and resilient economy that supports local aspirations through opportunity.
5. A dynamic and responsive council.	Council and the community partner to achieve their aspirations through excellent communication and engagement, the delivery of effective services, strong financial management, and governance.



## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. 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 Jobs, Precincts and Regions

### 2.1 Focus Area 1 :A resilient sustainable and protected environment

To achieve our objective of a resilient and sustainable and protected environment, we will be a responsive, adaptive and resilient community that addresses changes to our climate and biodiversity. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000
Emergency Management	We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.	<i>Income</i>	120	120	146
		<i>Expenses</i>	329	211	228
		<b><i>Surplus/(Deficit)</i></b>	<b>(209)</b>	<b>(91)</b>	<b>(81)</b>
Sustainability	To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.	<i>Income</i>	-	-	-
		<i>Expenses</i>	107	112	122
		<b><i>Surplus/(Deficit)</i></b>	<b>(107)</b>	<b>(112)</b>	<b>(122)</b>
Natural Resource Management	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	<i>Income</i>	-	-	-
		<i>Expenses</i>	106	137	142
		<b><i>Surplus/(Deficit)</i></b>	<b>(106)</b>	<b>(137)</b>	<b>(142)</b>
Waste Management and Cleaning services	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>Income</i>	4,089	4,834	5,592
		<i>Expenses</i>	4,285	5,050	5,065
		<b><i>Surplus/(Deficit)</i></b>	<b>(196)</b>	<b>(216)</b>	<b>527</b>

#### Initiatives

\* Funding from the waste reserve for Sustainable Hepburn implementation (\$0.150M) and the employment of an officer to work on the Circular Economy initiatives.



## 2. Services and service performance indicators

### 2.2 Focus Area 2 : A healthy supported and empowered community

To achieve our objective of a healthy supported and empowered community, we will be a community that values connection, supports diversity, health and wellbeing, and is inclusive of all people and their needs. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual	Budget	Budget
			\$'000	\$'000	\$'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.	Income	1,670	5,694	13,894
		Expenses	4,138	5,112	12,955
		<b>Surplus/(Deficit)</b>	<b>(2,467)</b>	<b>582</b>	<b>938</b>
Aged & Disability Services	This service provides high quality aged and disability services including home and community care.	Income	630	1,410	0
		Expenses	634	1,775	0
		<b>Surplus/(Deficit)</b>	<b>(4)</b>	<b>(365)</b>	<b>0</b>
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.	Income	231	143	143
		Expenses	588	422	641
		<b>Surplus/(Deficit)</b>	<b>(357)</b>	<b>(279)</b>	<b>(498)</b>
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.	Income	178	208	189
		Expenses	452	847	433
		<b>Surplus/(Deficit)</b>	<b>(274)</b>	<b>(639)</b>	<b>(244)</b>
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.	Income	10	3,993	8,406
		Expenses	647	599	831
		<b>Surplus/(Deficit)</b>	<b>(638)</b>	<b>3,394</b>	<b>7,575</b>
Community Development	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	Income	81	125	0
		Expenses	1,333	1,597	1,285
		<b>Surplus/(Deficit)</b>	<b>(1,252)</b>	<b>(1,472)</b>	<b>(1,285)</b>
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.	Income	213	183	187
		Expenses	378	375	443
		<b>Surplus/(Deficit)</b>	<b>(165)</b>	<b>(192)</b>	<b>(256)</b>
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.	Income	56	500	-
		Expenses	2,034	1,963	2,222
		<b>Surplus/(Deficit)</b>	<b>(1,978)</b>	<b>(1,463)</b>	<b>(2,222)</b>
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	Income	320	259	245
		Expenses	508	620	483
		<b>Surplus/(Deficit)</b>	<b>(188)</b>	<b>(361)</b>	<b>(238)</b>

#### Initiatives

- \* Hammon Park Trail Head (\$1.41M) to be completed in 2022/2023 which had significant grant funding associated with it.
- \* Trentham Recreation Reserve (\$1.69M) due for completion and all associated grant funding to be spent.
- \* Implementation of the Aquatics Strategy (\$0.263M) that was adopted by Council in 2021/2022.
- \* Council making the decision to cease provision of aged care services but committing funds to the Positive Aging Strategy, including funding a Positive Aging officer and Inclusion officer.
- \* Commitment to construct the Trentham Community Hub (\$4.4M) which has been supported by significant grant funding.

## 2. Services and service performance indicators

### 2.3 Focus Area 3: Embracing our past and planning for our future

To achieve our objective of embracing our past and planning for our future, we acknowledge and empower the Traditional Owners and other cultures of our area to protect our historical roots while planning for future generations. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual	Budget	Budget
			\$'000	\$'000	\$'000
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>Income</i>	707	560	729
		<i>Expenses</i>	1,330	1,606	2,548
		<b><i>Surplus/(Deficit)</i></b>	<b>(623)</b>	<b>(1,046)</b>	<b>(1,819)</b>
Property & Facilities	To make decisions on property management arrangements that are underpinned by service plans, the long term financial plan and a minimisation of risks.	<i>Income</i>	1,527	1,097	1,417
		<i>Expenses</i>	1,245	481	739
		<b><i>Surplus/(Deficit)</i></b>	<b>282</b>	<b>616</b>	<b>679</b>
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	<i>Income</i>	382	240	240
		<i>Expenses</i>	280	287	356
		<b><i>Surplus/(Deficit)</i></b>	<b>102</b>	<b>(47)</b>	<b>(116)</b>

#### Initiatives

\* Strategic Planning program including town structure plan \$50K towards further studies to conform Council's Environmental Effects Statement submission regarding Western Victoria Transmission Network project.

\* Continued investment in planning resources to support the increase in planning permits being processed.

### 2.4 Focus Area 4: Diverse economy and opportunities

To achieve our objective of a diverse economy and opportunities, we will ensure our community is enhanced by a diverse and resilient economy that supports local aspirations through opportunity. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual	Budget	Budget
			\$'000	\$'000	\$'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>Income</i>	119	82	986
		<i>Expenses</i>	719	709	935
		<b><i>Surplus/(Deficit)</i></b>	<b>(600)</b>	<b>(627)</b>	<b>51</b>
Youth	This service seeks to engage our young people. Invest in them now and create our community leaders for the future.	<i>Income</i>	43	25	25
		<i>Expenses</i>	171	137	175
		<b><i>Surplus/(Deficit)</i></b>	<b>(129)</b>	<b>(112)</b>	<b>(150)</b>

#### Initiatives

\* Implementation of Youth 'ACE' Strategy

\* Continuation of the Economic Development strategy.

## 2. Services and service performance indicators

### 2.5 Focus Area 5: A dynamic and responsive Council

To achieve our objective of a dynamic and responsive Council, the Council and community will partner to achieve their aspirations through excellent communication and engagement, the delivery of effective services, strong financial management and governance. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Service area	Description of services provided		2020/21	2021/22	2022/23
			Actual	Budget	Budget
			\$'000	\$'000	\$'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.	Income	4,019	2,561	4,455
		Expenses	1,366	1,533	1,497
		<b>Surplus/(Deficit)</b>	<b>2,653</b>	<b>1,028</b>	<b>2,958</b>
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.	Income	-	-	-
		Expenses	1,139	1,481	1,821
		<b>Surplus/(Deficit)</b>	<b>(1,139)</b>	<b>(1,481)</b>	<b>(1,821)</b>
Culture and Performance	In partnership with Management, Culture and Performance provide 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.	Income	845	-	-
		Expenses	2,109	570	818
		<b>Surplus/(Deficit)</b>	<b>(1,264)</b>	<b>(570)</b>	<b>(818)</b>
Customer Experience	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.	Income	17	-	20
		Expenses	745	500	871
		<b>Surplus/(Deficit)</b>	<b>(728)</b>	<b>(500)</b>	<b>(851)</b>
Governance & Risk	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	Income	0	-	1
		Expenses	862	2,191	1,652
		<b>Surplus/(Deficit)</b>	<b>(862)</b>	<b>(2,191)</b>	<b>(1,651)</b>
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	Income	-	-	-
		Expenses	145	178	252
		<b>Surplus/(Deficit)</b>	<b>(145)</b>	<b>(178)</b>	<b>(252)</b>

#### Initiatives

\* Council are committed to the improvement of its ICT infrastructure and in addition to maintaining a higher level of recurrent budget to enhance its day-to-day capability. It is also investing in a number of capital works projects to improve infrastructure, which will benefit both residents and staff.

\* A customer service strategy is being undertaken in the current financial year with outcomes being rolled out in 2021-22. This is an organisation-wide project, with aims to improve customer service outcomes from all departments.

## 2. Services and service performance indicators

### 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 in the last 3 years / sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions / Total number of 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



2. Services and service performance indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.7 Reconciliation with budgeted operating result

Strategic Objective	Surplus/ (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
A resilient sustainable and protected economy	181	5,557	5,738
A healthy supported and empowered community	3,771	19,293	23,063
Embracing our past and planning for the future	(1,256)	3,642	2,386
Diverse economy and opportunities	(100)	1,110	1,011
A dynamic and responsive Council	(2,436)	6,912	4,476
<b>Total</b>	<b>161</b>	<b>36,514</b>	<b>36,674</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation	(6,856)		
Finance costs	(198)		
<b>(Deficit) before funding sources</b>	<b>(6,893)</b>		
<b>Funding sources added in:</b>			
General Rates Revenue	19,345		
<b>Total Funding Sources</b>	<b>19,345</b>		
<b>Operating surplus / (deficit) for the year</b>	<b>12,453</b>		

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/2023 has been supplemented with projections to 2025/2026. These projections will be reviewed during the Financial Plan development.

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

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



### 3. Financial Statements

#### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2026

	Notes	Budget	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Income</b>						
Rates and charges	4.1.1	23,547	24,804	25,469	26,159	26,846
Statutory fees and fines	4.1.2	946	1,134	1,162	1,191	1,221
User fees	4.1.3	1,043	833	862	892	924
Grants - Operating	4.1.4	4,260	12,250	6,463	6,619	6,780
Grants - Capital	4.1.4	9,199	15,221	4,621	4,299	2,008
Contributions - monetary	4.1.5	528	510	520	530	541
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(30)	-	165	90	15
Other income	4.1.6	1,384	1,368	1,393	1,419	1,449
<b>Total income</b>		<b>40,879</b>	<b>56,120</b>	<b>40,656</b>	<b>41,199</b>	<b>39,784</b>
<b>Expenses</b>						
Employee costs	4.1.7	15,412	16,429	16,082	16,427	16,780
Materials and services	4.1.8	12,318	19,341	11,771	12,349	12,409
Depreciation	4.1.9	6,926	6,723	7,071	7,146	7,221
Amortisation - intangible assets	4.1.10	121	133	121	121	11
Bad and doubtful debts		15	11	25	28	29
Borrowing costs		213	198	185	155	126
Other expenses	4.1.11	786	833	818	834	851
<b>Total expenses</b>		<b>35,790</b>	<b>43,667</b>	<b>36,072</b>	<b>37,060</b>	<b>37,425</b>
<b>Surplus/(deficit) for the year</b>		<b>5,089</b>	<b>12,453</b>	<b>4,584</b>	<b>4,139</b>	<b>2,359</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		-	-	-	-	-
<b>Total other comprehensive result</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>5,089</b>	<b>12,453</b>	<b>4,584</b>	<b>4,139</b>	<b>2,359</b>

### 3. Financial Statements

#### 3.2 Balance Sheet

For the four years ending 30 June 2026

	Notes	Budget	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		5,890	5,277	8,876	6,965	6,713
Trade and other receivables		4,378	6,134	6,321	6,374	6,415
Other financial assets		5,000	6,000	-	-	-
Inventories		15	30	16	14	19
Other assets		39	39	49	64	64
<b>Total current assets</b>	4.2.1	<b>15,322</b>	<b>17,480</b>	<b>15,262</b>	<b>13,417</b>	<b>13,211</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		311,654	346,106	352,526	357,847	359,612
Intangible assets		792	318	197	76	65
<b>Total non-current assets</b>	4.2.1	<b>312,446</b>	<b>346,424</b>	<b>352,723</b>	<b>357,923</b>	<b>359,677</b>
<b>Total assets</b>		<b>327,768</b>	<b>363,904</b>	<b>367,985</b>	<b>371,341</b>	<b>372,888</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		1,853	1,498	1,544	1,544	1,545
Trust funds and deposits		1,185	1,188	1,192	1,196	1,200
Provisions		2,368	2,355	2,451	2,444	2,443
Interest-bearing liabilities	4.2.3	663	765	781	817	745
Other Liabilities	4.2.2	1,671	-	-	-	-
<b>Total current liabilities</b>	4.2.2	<b>7,740</b>	<b>5,806</b>	<b>5,968</b>	<b>6,000</b>	<b>5,933</b>
<b>Non-current liabilities</b>						
Provisions		436	427	436	444	453
Interest-bearing liabilities	4.2.3	4,580	4,517	3,876	3,051	2,297
Other Liabilities	4.2.2	27	31	-	-	-
<b>Total non-current liabilities</b>	4.2.2	<b>5,043</b>	<b>4,975</b>	<b>4,312</b>	<b>3,496</b>	<b>2,750</b>
<b>Total liabilities</b>		<b>12,783</b>	<b>10,781</b>	<b>10,279</b>	<b>9,496</b>	<b>8,684</b>
<b>Net assets</b>		<b>314,985</b>	<b>353,123</b>	<b>357,706</b>	<b>361,845</b>	<b>364,204</b>
<b>Equity</b>						
Accumulated surplus		170,438	171,334	175,871	179,902	182,141
Reserves		144,546	181,789	181,835	181,943	182,063
<b>Total equity</b>		<b>314,985</b>	<b>353,123</b>	<b>357,706</b>	<b>361,845</b>	<b>364,204</b>

### 3. Financial Statements

#### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2026

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021/22 Forecast</b>					
Balance at beginning of the financial year		343,294	160,265	179,088	3,941
Surplus/(deficit) for the year		(2,624)	(2,624)	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	2,326	-	(2,326)
Transfers from other reserves		-	(1,416)	-	1,416
<b>Balance at end of the financial year</b>		<b>340,670</b>	<b>158,550</b>	<b>179,088</b>	<b>3,031</b>
<b>2022/23 Budget</b>					
Balance at beginning of the financial year		340,670	158,550	179,088	3,032
Surplus/(deficit) for the year		12,453	12,453	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	1,579	-	(1,579)
Transfers from other reserves	4.3.1	-	(1,248)	-	1,248
<b>Balance at end of the financial year</b>	4.3.2	<b>353,123</b>	<b>171,333</b>	<b>179,088</b>	<b>2,701</b>
<b>2023/24 Budget</b>					
Balance at beginning of the financial year		353,123	171,333	179,088	2,701
Surplus/(deficit) for the year		4,584	4,584	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	700	-	(700)
Transfers from other reserves		-	(746)	-	746
<b>Balance at end of the financial year</b>		<b>357,707</b>	<b>175,871</b>	<b>179,088</b>	<b>2,747</b>
<b>2024/25 Budget</b>					
Balance at beginning of the financial year		357,707	175,871	179,088	2,747
Surplus/(deficit) for the year		4,139	4,139	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	650	-	(650)
Transfers from other reserves		-	(758)	-	758
<b>Balance at end of the financial year</b>		<b>361,846</b>	<b>179,903</b>	<b>179,088</b>	<b>2,855</b>
<b>2025/26 Budget</b>					
Balance at beginning of the financial year		361,845	179,903	179,088	2,855
Surplus/(deficit) for the year		2,359	2,359	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	650	-	(650)
Transfers from other reserves		-	(770)	-	770
<b>Balance at end of the financial year</b>		<b>364,204</b>	<b>182,142</b>	<b>179,088</b>	<b>2,975</b>

### 3. Financial Statements

#### 3.4 Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Budget		Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		23,722	24,524	25,258	25,941	26,638
Statutory fees and fines		931	1,123	1,148	1,177	1,207
User fees		966	859	852	879	910
Grants - operating		4,260	12,250	6,463	6,619	6,780
Grants - capital		9,199	10,162	4,621	4,299	2,008
Contributions - monetary		528	510	520	530	541
Interest received		235	300	280	284	293
Rent received		1,055	1,033	1,023	1,075	1,096
Trust funds and deposits taken		(11)	-	4	4	4
Other receipts		186	215	219	224	228
Employee costs		(15,327)	(16,429)	(15,986)	(16,434)	(16,780)
Materials and services		(12,639)	(19,256)	(11,713)	(12,353)	(12,406)
Other payments		(786)	(833)	(818)	(834)	(851)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>12,320</b>	<b>14,458</b>	<b>11,871</b>	<b>11,410</b>	<b>9,669</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(11,315)	(21,254)	(14,979)	(13,277)	(10,120)
Proceeds from sale of property, infrastructure, plant and equipment		(30)	-	1,650	900	1,150
Payments for investments		(6,000)	-	-	(7,500)	(8,000)
Proceeds from sale of investments		6,000	6,202	6,000	7,500	8,000
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(11,345)</b>	<b>(15,052)</b>	<b>(7,329)</b>	<b>(12,377)</b>	<b>(8,970)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(213)	(198)	(185)	(155)	(126)
Proceeds from borrowings		740	1,500	-	-	-
Repayment of borrowings		(2,128)	(745)	(760)	(789)	(825)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>(1,600)</b>	<b>557</b>	<b>(944)</b>	<b>(944)</b>	<b>(951)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		<b>(625)</b>	<b>(37)</b>	<b>3,598</b>	<b>(1,911)</b>	<b>(252)</b>
Cash and cash equivalents at the beginning of the financial year		6,515	5,314	5,277	8,875	6,964
<b>Cash and cash equivalents at the end of the financial year</b>		<b>5,890</b>	<b>5,277</b>	<b>8,875</b>	<b>6,964</b>	<b>6,712</b>

### 3. Financial Statements

#### 3.5 Statement of Capital Works

For the four years ending 30 June 2026

Notes	Budget		Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Property</b>					
Land improvements	-	-	60	84	36
Buildings and improvements	1,246	5,748	2,010	3,646	1,806
<b>Total property</b>	<b>1,246</b>	<b>5,748</b>	<b>2,070</b>	<b>3,730</b>	<b>1,842</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	860	600	600	600	600
Computers and telecommunications	917	767	683	717	752
Library books	60	60	60	60	60
<b>Total plant and equipment</b>	<b>1,837</b>	<b>1,427</b>	<b>1,343</b>	<b>1,377</b>	<b>1,412</b>
<b>Infrastructure</b>					
Roads	3,077	3,881	3,284	3,351	3,417
Bridges	600	3,200	1,600	1,600	700
Footpaths and cycleways	534	1,456	852	648	636
Drainage	270	414	270	270	270
Recreational, leisure and community facilities	2,943	4,702	3,764	1,507	1,377
Waste Management	169	-	200	200	200
Parks, open space and streetscapes	763	393	695	294	466
Other infrastructure	212	33	-	300	-
<b>Total infrastructure</b>	<b>8,569</b>	<b>14,078</b>	<b>10,665</b>	<b>8,170</b>	<b>7,066</b>
<b>Total capital works expenditure</b>	4.5.1 <b>11,652</b>	<b>21,253</b>	<b>14,078</b>	<b>13,277</b>	<b>10,320</b>
<b>Represented by:</b>					
New asset expenditure	1,670	7,782	6,061	4,541	1,064
Asset renewal expenditure	7,761	10,817	7,763	8,527	7,378
Asset upgrade expenditure	2,221	2,654	254	209	1,678
<b>Total capital works expenditure</b>	4.5.1 <b>11,652</b>	<b>21,253</b>	<b>14,078</b>	<b>13,277</b>	<b>10,120</b>
<b>Funding sources represented by:</b>					
Grants	5,992	10,162	3,722	4,299	2,008
Contributions & asset sales	390	-	-	-	-
Council cash	5,270	9,591	10,356	8,978	8,112
Borrowings	-	1,500	-	-	-
<b>Total capital works expenditure</b>	4.5.1 <b>11,652</b>	<b>21,253</b>	<b>14,078</b>	<b>13,277</b>	<b>10,120</b>



### 3. Financial Statements

#### 3.6 Statement of Human Resources

For the four years ending 30 June 2026

	Budget	Budget	Projections		
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Staff expenditure</b>					
Employee costs - operating	15,412	<b>16,429</b>	16,082	16,427	16,780
Employee costs - capital	1,193	<b>955</b>	979	1,003	1,028
<b>Total staff expenditure</b>	<b>16,605</b>	<b>17,383</b>	<b>17,060</b>	<b>17,430</b>	<b>17,808</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	175.1	<b>202.0</b>	187.0	185.0	184.2
<b>Total staff numbers</b>	<b>175.7</b>	<b>202.0</b>	<b>187.0</b>	<b>185.0</b>	<b>184.2</b>

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

Directorate	Budget	Permanent		Casual
	2022/23 \$'000	Full Time \$'000	Part time \$'000	Casual \$'000
Community and Development	4,081	2,769	1,070	242
Executive Services	665	489	176	-
Organisational Services	4,187	2,783	1,268	136
Infrastructure and Delivery	6,869	5,904	306	659
Total permanent staff expenditure	15,802	11,945	2,820	1,037
Other employee related expenditure	628			
Capitalised labour costs	955			
<b>Total expenditure</b>	<b>17,385</b>			

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

Directorate	Budget 2022/23	Comprises		
		Full Time	Permanent Part time	Casual
Community and Development	56.3	25.0	11.6	19.7
Executive Services	4.6	3.0	1.6	-
Organisational Services	45.6	28.0	15.9	1.7
Infrastructure and Delivery	86.6	75.0	5.0	6.6
Total staff *	193.1	131.0	34.1	28.0

\* Total FTE allocated to storm recovery 10



Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Executive Services</b>				
<b>Permanent - Full time</b>	<b>489</b>	<b>501</b>	<b>514</b>	<b>527</b>
Female	208	213	219	224
Male	281	288	295	303
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>176</b>	<b>180</b>	<b>185</b>	<b>190</b>
Female	80	82	84	86
Male	96	98	101	103
Self-described gender	-	-	-	-
<b>Total Executive Services</b>	<b>665</b>	<b>682</b>	<b>699</b>	<b>716</b>
<b>Infrastructure and Delivery</b>				
<b>Permanent - Full time</b>	<b>5,904</b>	<b>5,852</b>	<b>5,998</b>	<b>6,090</b>
Female	1,094	1,121	1,149	1,178
Male	4,810	4,730	4,849	4,912
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>306</b>	<b>314</b>	<b>321</b>	<b>330</b>
Female	306	314	321	330
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total Infrastructure and Delivery</b>	<b>6,210</b>	<b>6,165</b>	<b>6,319</b>	<b>6,420</b>
<b>Community and Development</b>				
<b>Permanent - Full time</b>	<b>2,769</b>	<b>2,680</b>	<b>2,747</b>	<b>2,816</b>
Female	1,485	1,464	1,501	1,538
Male	1,284	1,216	1,247	1,278
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>1,070</b>	<b>1,097</b>	<b>1,124</b>	<b>1,152</b>
Female	826	847	868	890
Male	244	250	256	263
Self-described gender	-	-	-	-
<b>Total Community and Development</b>	<b>3,839</b>	<b>3,777</b>	<b>3,871</b>	<b>3,968</b>
<b>Organisational Services</b>				
<b>Permanent - Full time</b>	<b>2,783</b>	<b>2,853</b>	<b>2,867</b>	<b>2,939</b>
Female	1,696	1,738	1,782	1,826
Male	1,087	1,114	1,085	1,112
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>1,267</b>	<b>1,299</b>	<b>1,331</b>	<b>1,364</b>
Female	1,205	1,235	1,266	1,298
Male	62	64	65	67
Self-described gender	-	-	-	-
<b>Total Organisational Services</b>	<b>4,050</b>	<b>4,151</b>	<b>4,198</b>	<b>4,303</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,665</b>	<b>1,307</b>	<b>1,339</b>	<b>1,373</b>
<b>Capitalised labour costs</b>	<b>955</b>	<b>979</b>	<b>1,003</b>	<b>1,028</b>
<b>Total staff expenditure</b>	<b>17,384</b>	<b>17,060</b>	<b>17,430</b>	<b>17,808</b>

Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2026 continued

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>Executive Services</b>				
<b>Permanent - Full time</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Female	2.0	2.0	2.0	2.0
Male	1.0	1.0	1.0	1.0
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>0.8</b>
Female	0.8	0.8	0.8	0.8
Male	0.8	0.8	0.8	-
Self-described gender	-	-	-	-
<b>Total Executive</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>	<b>3.8</b>
<b>Infrastructure and Delivery</b>				
<b>Permanent - Full time</b>	<b>75.0</b>	<b>72.0</b>	<b>72.0</b>	<b>72.0</b>
Female	16.0	14.0	14.0	14.0
Male	59.0	58.0	58.0	58.0
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
Female	5.0	5.0	5.0	5.0
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total Infrastructure and Delivery</b>	<b>80.0</b>	<b>77.0</b>	<b>77.0</b>	<b>77.0</b>
<b>Community and Development</b>				
<b>Permanent - Full time</b>	<b>25.0</b>	<b>22.0</b>	<b>21.0</b>	<b>21.0</b>
Female	12.0	12.0	12.0	12.0
Male	13.0	10.0	9.0	9.0
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>11.6</b>	<b>11.9</b>	<b>11.9</b>	<b>11.9</b>
Female	8.7	9.0	9.0	9.0
Male	2.9	2.9	2.9	2.9
Self-described gender	-	-	-	-
<b>Total Community and Development</b>	<b>36.6</b>	<b>33.9</b>	<b>32.9</b>	<b>32.9</b>
<b>Organisational Services</b>				
<b>Permanent - Full time</b>	<b>28.0</b>	<b>28.0</b>	<b>27.0</b>	<b>27.0</b>
Female	19.0	19.0	19.0	19.0
Male	9.0	9.0	8.0	8.0
Self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>15.9</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>
Female	15.0	15.0	15.0	15.0
Male	0.9	1.0	1.0	1.0
Self-described gender	-	-	-	-
<b>Total Organisational Services</b>	<b>43.9</b>	<b>44.0</b>	<b>43.0</b>	<b>43.0</b>
<b>Casuals and temporary staff</b>	<b>28.0</b>	<b>15.3</b>	<b>15.3</b>	<b>15.3</b>
<b>Capitalised labour</b>	<b>8.9</b>	<b>12.2</b>	<b>12.2</b>	<b>12.2</b>
<b>Total staff numbers</b>	<b>202.0</b>	<b>187.0</b>	<b>185.0</b>	<b>184.2</b>

## 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 budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This budget will raise total rates and charges for 2022/2023 of \$24,803,966

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

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
General rates*	18,777	19,345	568	3.0%
Waste management charge	2,051	2,397	346	16.9%
Service rates and charges	2,325	2,625	300	12.9%
Special rates and charges	125	100	(25)	-20.0%
Supplementary rates and rate adjustments*	152	150	(2)	-1.5%
Interest on rates and charges	110	180	70	63.6%
Revenue in lieu of rates	7	7	-	0.0%
<b>Total rates and charges</b>	<b>23,547</b>	<b>24,804</b>	<b>1,257</b>	<b>5.3%</b>

\*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	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change	%
General rate for residential properties	0.002927	0.002218	(0.0007)	-24.22%
Rate concession for farm properties	0.001903	0.001442	(0.0005)	-24.22%
General rate for commercial properties	0.003395	0.002573	(0.0008)	-24.21%
General rate for mixed use properties	0.003395	0.002573	(0.0008)	-24.21%
General rate for industrial properties	0.003395	0.002573	(0.0008)	-24.21%
General rate for vacant land township properties	0.003659	0.002773	(0.0009)	-24.21%
General rate for vacant land other properties	0.002927	0.002218	(0.0007)	-24.22%
Rate concession for trust for nature properties	0.001464	0.001109	(0.0004)	-24.25%
Rate concession for recreational properties	0.001464	0.001109	(0.0004)	-24.25%

\*Cents/\$CIV are subject to minor changes as the general revaluation is finalised, and will be adopted when the proposed budget is adopted in June 2022.

#### 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	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential	12,554	12,832	278	2.2%
Farm	2,175	2,223	48	2.2%
Commercial	2,200	2,321	121	5.5%
Industrial	104	106	2	1.7%
Mixed Use	299	322	23	7.6%
Vacant land - township	724	776	52	7.2%
Vacant land - other	687	733	46	6.6%
Trust for nature	18	17	-	0.0%
Recreational	15	15	0	0.5%
<b>Total amount to be raised by general rates</b>	<b>18,777</b>	<b>19,345</b>	<b>569</b>	<b>3.0%</b>

#### 4. Notes to the financial statements

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	2021/22 Budget Number	2022/23 Budget Number	Change	%
Residential	7,801	7,858	57	0.7%
Farm	1,143	1,155	12	1.0%
Commercial	848	893	45	5.3%
Industrial	59	60	1	1.7%
Mixed use	106	114	8	7.5%
Vacant land - township	675	734	59	8.7%
Vacant land - other	839	873	34	4.1%
Trust for nature	21	21	-	0.0%
Recreational	13	13	-	0.0%
<b>Total number of assessments</b>	<b>11,505</b>	<b>11,721</b>	<b>216</b>	<b>1.9%</b>

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	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential	4,289,010	5,822,131	1,533,121	35.7%
Farm	1,143,082	1,542,224	399,142	34.9%
Commercial	648,077	840,866	192,789	29.7%
Industrial	30,712	37,345	6,633	21.6%
Mixed Use	88,175	121,445	33,270	37.7%
Vacant land - township	197,808	276,079	78,271	39.6%
Vacant land - other	234,831	377,204	142,373	60.6%
Trust for Nature	12,587	16,650	4,063	32.3%
Recreational	10,195	11,880	1,685	16.5%
<b>Total value of land</b>	<b>6,654,477</b>	<b>9,045,824</b>	<b>2,391,347</b>	<b>35.9%</b>

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 2021/22 \$	Per Rateable Property 2022/23 \$	Change \$	%
Kerbside collection - garbage (weekly)	179	196	17	9.5%
Kerbside collection - garbage (Fortnightly)	148	169	21	14.2%
Kerbside collection - recycling (Fortnightly)	115	126	11	9.6%
Commercial garbage charge	423	459	36	8.5%
Waste management improved charge	185	213	28	15.1%
Waste management unimproved charge	185	213	28	15.1%

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	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Kerbside collection - garbage (weekly)	994	1,108	114	11.5%
Kerbside collection - garbage (Fortnightly)	309	370	61	19.7%
Kerbside collection - recycling (Fortnightly)	909	1,020	111	12.2%
Commercial garbage charge	114	127	13	11.6%
Waste management improved charge	1,740	2,028	288	16.6%
Waste management unimproved charge	311	369	58	18.7%
<b>Total</b>	<b>4,376</b>	<b>5,022</b>	<b>646</b>	<b>14.8%</b>

#### 4. Notes to the financial statements

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$	%
Residential	12,554	12,832	278	2.2%
Farm	2,175	2,223	48	2.2%
Commercial	2,200	2,321	121	5.5%
Industrial	104	106	2	1.7%
Mixed Use	299	322	23	7.6%
Vacant land - township	724	775	51	7.1%
Vacant land - other	687	733	46	6.6%
Trust for Nature	18	17	1	-7.7%
Recreational	15	15	0	0.5%
Special rates and charges	125	100	(25)	-20.0%
Supplementary rates and rate adjustments	152	150	(2)	-1.5%
Interest on rates and charges	110	180	70	63.6%
Revenue in lieu of rates	7	7	-	0.0%
Kerbside collection - garbage (weekly)	1,416	1,605	189	13.3%
Kerbside collection - recycling (Fortnightly)	909	1,020	111	12.2%
Waste management improved charge	1,740	2,028	288	16.6%
Waste management unimproved charge	311	369	58	18.7%
<b>Total Rates and charges</b>	<b>23,547</b>	<b>24,804</b>	<b>1,257</b>	<b>5.3%</b>

##### 4.1.1(i) Fair Go Rates System Compliance

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

	2021/22	2022/23
Total Rates (Prior year annualised)	\$ 18,502,758	\$ 19,012,857
Number of rateable properties (excluding recreational)	11,492	11,708
Base Average Rates	\$ 1,610.06	\$ 1,623.92
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,634.21	\$ 1,648.28
Maximum General Rates and Municipal Charges Revenue	\$ 18,780,299	\$ 19,345,582
Budgeted General Rates and Municipal Charges Revenue	\$ 18,777,212	\$ 19,345,000
Budgeted Supplementary Rates	\$ 152,250	\$ 150,000
<b>Budgeted Total Rates and Municipal Charges Revenue</b>	<b>\$ 18,929,462</b>	<b>\$ 19,495,000</b>

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

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

- \* The making of supplementary valuations (2022/2023: estimated \$150,000)
- \* 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 that becomes commercial land and vice versa.

##### 4.1.1(k) 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 0.002218% (0.2218 cents in the dollar of CIV) for all rateable residential properties;
- \* A concessional rate of 0.001109% (0.1109 cents in the dollar of CIV) for all rateable farm properties;
- \* A general rate of 0.002573% (0.2573 cents in the dollar of CIV) for all rateable commercial properties;
- \* A general rate of 0.002573% (0.2573 cents in the dollar of CIV) for all rateable industrial properties;
- \* A general rate of 0.002573% (0.2573 cents in the dollar of CIV) for all rateable mixed use properties;
- \* A general rate of 0.002773% (0.2773 cents in the dollar of CIV) for all rateable vacant land-township properties;
- \* A general rate of 0.002218% (0.2218 cents in the dollar of CIV) for all rateable vacant land-other properties;
- \* A concessional rate of 0.001109% (0.1109 cents in the dollar of CIV) for all rateable trust for nature properties;
- \* A concessional rate of 0.001109% (0.1109 cents in the dollar of CIV) for all rateable recreation properties.

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

**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	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	93	86	(7)	-7.6%
Permits	93	98	5	4.9%
Registration fees	238	241	3	1.2%
Planning fees	455	656	201	44.2%
Other fees and fines	67	53	(14)	-21.3%
<b>Total statutory fees and fines</b>	<b>946</b>	<b>1,134</b>	<b>187</b>	<b>19.8%</b>

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. Increase due to increased planning permit applications.

##### 4.1.3 User fees

	Budget	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	301	-	(301)	-100.0%
Aquatic centres	12	12	(0)	-1.6%
Building services	256	261	5	1.8%
Waste management services	324	479	155	47.6%
Other fees and charges	149	81	(68)	-45.7%
<b>Total user fees</b>	<b>1,043</b>	<b>833</b>	<b>(210)</b>	<b>-20.1%</b>

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 building services. User charges are projected to decrease by 20.1% or \$210,000 over 2021/22, mainly due to the cessation of Aged Care Services \$301,000 which is offset by an increase in waste services \$155,000.

## 4. Notes to the financial statements

### 4.1.4 Grants

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

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
<b>Grants were received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	6,571	12,132	5,561	84.6%
State funded grants	6,889	15,340	8,451	122.7%
<b>Total grants received</b>	<b>13,460</b>	<b>27,471</b>	<b>14,012</b>	<b>104.1%</b>
<b>(a) Operating Grants</b>				
<i>Recurrent - Commonwealth Government</i>				
Financial Assistance Grants - General	1,758	3,750	1,992	113.4%
Financial Assistance Grants - Local Roads	784	1,569	785	100.0%
General home care	955	-	(955)	-100.0%
<i>Recurrent - State Government</i>				
Aged care	153	-	(153)	-100.0%
Libraries	170	177	7	3.8%
Maternal and child health	143	143	(0)	0.0%
Emergency management and preparation	120	146	26	22.0%
School crossing supervisors	32	43	11	34.4%
Youth	25	25	-	0.0%
Other	58	57	(1)	-1.0%
<b>Total recurrent grants</b>	<b>4,198</b>	<b>5,910</b>	<b>1,712</b>	<b>40.8%</b>
<i>Non-recurrent - State Government</i>				
Storm Recovery	-	6,300	6,300	100.0%
Transport	29	-	(29)	-100.0%
Waste and Environment	34	40	-	0.0%
<b>Total non-recurrent grants</b>	<b>62</b>	<b>6,340</b>	<b>6,277</b>	<b>10067.1%</b>
<b>Total operating grants</b>	<b>4,260</b>	<b>12,250</b>	<b>7,989</b>	<b>187.5%</b>
<b>(b) Capital Grants</b>				
<i>Recurrent - Commonwealth Government</i>				
Roads to recovery	969	969	-	0.0%
<b>Total recurrent grants</b>	<b>969</b>	<b>969</b>	<b>-</b>	<b>0.0%</b>
<i>Non-recurrent - Federal Government</i>				
Local Government Community Infrastructure Funding	2,105	1,938	(167)	-7.9%
Roads	-	3,906	3,906	100.0%
<i>Non-recurrent - State Government</i>				
Roads	-	500	500	100%
Buildings	1,500	3,060	1,560	100%
Recreation	4,556	3,906	(650)	-14.3%
Tourism	-	943	943	100.0%
Waste and Environment	70	-	(70)	100.0%
<b>Total non-recurrent grants</b>	<b>8,231</b>	<b>14,253</b>	<b>6,022</b>	<b>73.2%</b>
<b>Total capital grants</b>	<b>9,199</b>	<b>15,221</b>	<b>6,022</b>	<b>65.5%</b>
<b>Total Grants</b>	<b>13,460</b>	<b>27,471</b>	<b>14,012</b>	<b>104.1%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 187.5% or \$7.989 million compared to 2021/2022. In 2022/2023 Council have included anticipated grants (\$6.3M) associated with the recovery works for the two storm events. 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 65.5% or \$6.022 million compared to 2021/2022. Section 4.5 "Capital works program" includes a more detailed listing of the capital grants expected to be received during the 2022/2023 year.



## 4. Notes to the financial statements

### 4.1.5 Contributions

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Monetary	528	510	(18)	-3.4%
Non-monetary	-	-	-	0.0%
<b>Total contributions</b>	<b>528</b>	<b>510</b>	<b>(18)</b>	<b>-3.4%</b>

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.

### 4.1.6 Other income

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Interest	125	120	(5)	-4.0%
Reimbursements	71	71	-	0.0%
Rental income	1,073	1,033	(40)	-3.7%
Other	115	144	29	24.8%
<b>Total other income</b>	<b>1,384</b>	<b>1,368</b>	<b>(16)</b>	<b>-1.2%</b>

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. Interest received is anticipated to decrease due to lower investment balances but offset by increasing interest rates..

### 4.1.7 Employee costs

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Wages and salaries	12,972	13,978	1,005	7.7%
WorkCover	821	239	(582)	-70.9%
Superannuation	1,353	1,509	156	11.5%
Fringe Benefits Tax	75	75	-	0.0%
Other initiatives	191	628	437	229.2%
<b>Total employee costs</b>	<b>15,412</b>	<b>16,429</b>	<b>1,017</b>	<b>6.6%</b>

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 6.6% or \$1.017M compared to 2021/2022. Additional salaries due to storm recovery are \$0.500M

A summary of human resources expenditure categorised according to the organisational structure of Council is included in the "3.6 Statement of Human Resources".

### 4.1.8 Materials and services

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Contract and consultant payments	6,987	13,910	6,923	99.1%
Materials and maintenance	3,102	2,991	(111)	-3.6%
Utilities	620	597	(23)	-3.7%
Office administration	377	404	27	7.1%
Information technology	701	845	144	20.6%
Insurance	530	594	64	12.1%
<b>Total materials and services</b>	<b>12,318</b>	<b>19,341</b>	<b>7,023</b>	<b>57.0%</b>

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 57% or \$7.02M compared to 2021/2022. The majority of the additional cost relates to the increase in contractor and consultant costs associated with the storm recovery works (\$7.0M).

### 4.1.9 Depreciation

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	1,366	1,247	(118)	-8.7%
Plant & equipment	815	826	11	1.3%
Infrastructure	4,745	4,650	(95)	-2.0%
<b>Total depreciation and amortisation</b>	<b>6,926</b>	<b>6,723</b>	<b>(203)</b>	<b>-2.9%</b>

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.

## 4. Notes to the financial statements

### 4.1.10 Amortisation - Intangible assets

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Intangible assets	121	133	12	10.3%
<b>Total amortisation - intangible assets</b>	<b>121</b>	<b>133</b>	<b>12</b>	<b>10.3%</b>

### 4.1.11 Other expenses

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Auditors remuneration- VAGO	54	56	2	3.6%
Auditors remuneration - Internal	28	32	5	16.4%
Councillors allowances	208	236	28	13.4%
Community grants	352	362	11	3.0%
Others	145	146	2	1.0%
<b>Total other expenses</b>	<b>786</b>	<b>833</b>	<b>46</b>	<b>5.9%</b>

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 5.9% or \$46,000 compared to 2021/2022.

## 4.2 Balance Sheet

### 4.2.1 Assets

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	5,890	5,277	(612)	-10.4%
Trade and other receivables	4,378	6,134	1,756	40.1%
Other financial assets	5,000	6,000	1,000	20.0%
Inventories	15	30	15	95.1%
Other assets	39	39	0	1.2%
<b>Total current assets</b>	<b>15,322</b>	<b>17,480</b>	<b>2,159</b>	<b>14.1%</b>
<b>Non-current assets</b>				
Property, infrastructure, plant & equipment	311,654	346,106	34,452	11.1%
Intangible assets	792	318	(474)	-59.9%
<b>Total non-current assets</b>	<b>312,446</b>	<b>346,424</b>	<b>33,978</b>	<b>10.9%</b>
<b>Total assets</b>	<b>327,768</b>	<b>363,905</b>	<b>36,137</b>	<b>11.0%</b>

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 \$2.159 million or 14.1% compared to 2021/2022. 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 are budgeted to increase by \$33.978 million or 10.9% compared to 2021/2022 reflecting a significant change in asset valuations and 2022/23 budgeted capital works less depreciation.

4. Notes to the financial statements

4.2.2 Liabilities

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	1,853	1,498	(355)	-19.2%
Trust funds and deposits	1,185	1,188	3	0.3%
Provisions	2,368	2,355	(13)	-0.5%
Interest-bearing liabilities	663	765	102	15.4%
Other Liabilities	1,671	-	(1,671)	-100.0%
<b>Total current liabilities</b>	<b>7,740</b>	<b>5,806</b>	<b>(1,934)</b>	<b>-25.0%</b>
<b>Non-current liabilities</b>				
Provisions	436	427	(9)	-2.1%
Interest-bearing liabilities	4,580	4,517	(63)	-1.4%
Other Liabilities	27	31	4	15.7%
<b>Total non-current liabilities</b>	<b>5,043</b>	<b>4,975</b>	<b>(68)</b>	<b>-1.4%</b>
<b>Total liabilities</b>	<b>12,783</b>	<b>10,781</b>	<b>(2,002)</b>	<b>-15.7%</b>

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 \$2.0M or 15.7% compared to the budget 2021/2022, as grant funding (other liability) are expended.

4.2.3 Borrowings

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

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000
Amount borrowed as at 30 June of the prior year	6,591	4,526
Amount proposed to be borrowed	-	1,500
Amount projected to be redeemed	(2,065)	(744)
Amount of borrowings as at 30 June	4,526	5,282

Borrowings are an important funding source which enables funding for capital works or other items as identified without adversely affecting Council's liquidity position. Council has identified a new \$1.5M loan in 2022/2023.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest paid \$'000	Balance 30 June \$'000
2021/2022 (Forecast)				4,526
2022/2023	1,500	744	198	5,282
2023/2024	-	759	184	4,523
2024/2025	-	789	154	3,734
2025/2026	-	825	125	2,909

4.3 Statement of changes in Equity

4.3.1 Reserves

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022/2023 Budget</b>				
Balance at beginning of the financial year	340,670	158,550	179,088	3,032
Surplus/(deficit) for the year	12,453	12,453	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	1,579	-	(1,579)
Transfers from other reserves	-	(1,248)	-	1,248
<b>Balance at end of the financial year</b>	<b>353,123</b>	<b>171,334</b>	<b>179,088</b>	<b>2,701</b>

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 2022/2023 is forecast to be a transfer from reserves of \$0.331 million. Each reserve and their forecast balance are shown below, with all "other reserves" cash backed.

#### 4. Notes to the financial statements

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
<b>Asset revaluation reserve</b>	<b>142,258</b>	<b>179,088</b>	<b>36,830</b>	<b>25.9%</b>
<b>Other reserves</b>				
Open Space Recreation Reserve *	1,361	1,657	296	21.8%
Mineral Springs Reserves Financial Reserve *	884	826	(58)	-6.6%
<b>Discretionary Reserves</b>				
Clunes Caravan Park	7	7	-	0.0%
Heritage Advisory Fund Reserve	20	20	-	0.0%
Mt Beck worth Pit Reserve	28	28	-	0.0%
Smeaton Hill Pit Reserve	74	74	-	0.0%
Waste Management Reserve	(459)	89	548	-119.5%
Debt Management Reserve	373	-	(373)	-100.0%
<b>Total Other Reserves</b>	<b>2,288</b>	<b>2,701</b>	<b>413</b>	<b>18.1%</b>
<b>Total Reserves</b>	<b>144,546</b>	<b>181,789</b>	<b>37,243</b>	<b>25.8%</b>

\* Indicates statutory reserve

#### 4.3.2 Equity

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
<b>Equity</b>				
Accumulated surplus	170,438	171,334	896	0.5%
Reserves	144,546	181,789	37,243	25.8%
<b>Total equity</b>	<b>314,984</b>	<b>353,123</b>	<b>38,138</b>	<b>12.1%</b>

Total equity 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.

#### 4.4 Statement of Cash Flows

##### 4.4.1 Net cash flows provided by/used in operating activities

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Rates and charges	23,722	24,524	802	3.4%
Statutory fees and fines	931	1,123	192	20.6%
User fees	966	859	(107)	-11.0%
Grants - operating	4,260	12,250	7,990	187.5%
Grants - capital	9,199	10,162	963	10.5%
Contributions - monetary	528	510	(18)	-3.4%
Interest received	235	300	65	27.7%
Rent received	1,055	1,033	(22)	-2.1%
Trust funds and deposits taken	(11)	-	11	-100.0%
Other receipts	186	215	29	15.4%
Employee costs	(15,327)	(16,429)	(1,102)	7.2%
Materials and services	(12,639)	(19,256)	(6,617)	52.3%
Other payments	(786)	(833)	(47)	6.0%
<b>Net cash provided by/(used in) operating activities</b>	<b>12,320</b>	<b>14,458</b>	<b>2,138</b>	<b>17.4%</b>

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.

##### 4.4.2 Net cash flows provided by/used in investing activities

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Payments for property, infrastructure, plant and equipment	(11,315)	(21,254)	(9,939)	87.8%
Proceeds from sale of property, infrastructure, plant and	(30)	-	30	-100.0%
Payments for investments	(6,000)	-	6,000	-100.0%
Proceeds from sale of investments	6,000	6,202	202	3.4%
<b>Net cash provided by/ (used in) investing activities</b>	<b>(11,345)</b>	<b>(15,052)</b>	<b>(3,707)</b>	<b>32.7%</b>

#### 4. Notes to the financial statements

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 2022/2023 budget for net cash used in investing activities is \$15.052M, which is \$3.707M greater than 2021/2022. This is reflective of an increase in the capital works program when compared to 2021/2022. This has been offset to some extent by additional Capital grant funding for a number of new projects and utilisation of unspent grant funding from previous years that had been invested.

##### 4.4.3 Net cash flows provided by/used in financing activities

	Budget 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
	Inflows (Outflows)	Inflows (Outflows)		
Finance costs	(213)	(198)	15	-6.9%
Proceeds from borrowings	740	1,500	760	100.0%
Repayment of borrowings	(2,128)	(745)	1,383	-65.0%
<b>Net cash provided by/(used in) financing activities</b>	<b>(1,600)</b>	<b>557</b>	<b>2,157</b>	<b>-134.8%</b>

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 2022/2023 budget for cash flows provided by financing activities is an increase in cash of \$2.2M. There is a new loan of \$1.5M included in the 2022/2023 budget. Council repaid a 7-year loan in 2021-2022.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/2023 year, classified by expenditure type and funding source.

### 4.5.1 Summary

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Change \$'000	%
Property	1,246	5,748	4,502	361%
Plant and equipment	1,837	1,427	(410)	-22%
Infrastructure	8,569	14,078	5,510	64%
<b>Total</b>	<b>11,652</b>	<b>21,253</b>	<b>9,601</b>	<b>82%</b>

	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	Loan \$'000
Property	5,748	4,400	1,071	277	4,438	-	190	1,500
Plant and equipment	1,427	417	1,010	-	-	-	1,427	-
Infrastructure	14,078	2,965	8,737	2,377	5,724	-	8,354	-
<b>Total</b>	<b>21,253</b>	<b>7,782</b>	<b>10,817</b>	<b>2,654</b>	<b>10,162</b>	<b>-</b>	<b>9,591</b>	<b>1,500</b>

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	Borrowing \$'000
<b>PROPERTY</b>								
<b>Land Improvements</b>								
<b>Buildings</b>								
Creswick Town Hall	681	-	681	-	-	-	681	-
Building Renewal Program	220	-	220	-	-	-	220	-
Trentham Community Hub	4,400	4,400	-	-	2,500	-	1,900	-
Bullarto Railway Station	277	-	-	277	-	-	277	-
Confirmed stimulus funding works	-	-	-	-	1,938	-	(1,938)	-
Loan funding for projects	-	-	-	-	-	-	(1,500)	1,500
Creswick Mechanics Institute	170	-	170	-	-	-	170	-
<b>TOTAL PROPERTY</b>	<b>5,748</b>	<b>4,400</b>	<b>1,071</b>	<b>277</b>	<b>4,438</b>	<b>-</b>	<b>190</b>	<b>1,500</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
Vehicle and Plant Replacement	600	-	600	-	-	-	600	-
<b>Computers and Telecommunications</b>								
IT Hardware / Technology Renewal Program	767	417	350	-	-	-	767	-
<b>Library books</b>								
Library Collection Renewal	60	-	60	-	-	-	60	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,427</b>	<b>417</b>	<b>1,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,427</b>	<b>-</b>
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
Road Reseals Program	1,050	-	1,050	-	969	-	81	-
Gravel Resheet Program	570	-	570	-	-	-	570	-
Pavement Rehabilitation	2,061	-	2,061	-	1,346	-	715	-
Road Upgrade	200	-	-	200	-	-	200	-
<b>Bridges</b>								
Bridge and Major Culvert Renewal Program	3,200	-	3,200	-	2,560	-	640	-
<b>Footpaths and Cycleways</b>								
Footpath Improvement and Renewal Program	155	-	155	-	-	-	155	-
Footpath Extension ^	376	-	376	-	-	-	376	-
Daylesford to Hanging Rock Rail Trail and Rail Trail Extension - Planning^	925	925	-	-	500	-	425	-
<b>Drainage</b>								
Drainage/Kerb & Channel Implementation and Renewal and Program	414	-	414	-	-	-	414	-

## 4.5.2 Capital works program (continued)

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	Borrowing \$'000
<b>Recreational, Leisure &amp; Community Facilities</b>								
Lee Medlyn Bottle Museum	459	-	459	-	-	-	459	-
Aquatics Strategy Implementation	263	263	-	-	-	-	263	-
Chatfield Reserve Lake Daylesford Landscape Works	232	232	-	-	-	-	232	-
Creswick Bowls Club Green Replacement	399	-	-	399	149	-	250	-
Shade sail - Quarry St Reserve Playground.	35	35	-	-	-	-	35	-
Dog Park Plan	40	40	-	-	-	-	40	-
Recreation Facility Accessible Carpark and Pathways	24	24	-	-	-	-	24	-
Jubilee Lake Playground +	144	-	144	-	-	-	144	-
Hammon Park Trail Head	1,413	1,413	-	-	-	-	1,413	-
Creswick Fountain Refurbishment	85	-	-	85	-	-	85	-
Wombat Hill Botanic Gardens	188	-	188	-	-	-	188	-
Hepburn Pavilion Café Floor Upgrade +	120	-	120	-	-	-	120	-
<b>Other Infrastructure</b>								
Mineral Springs Reserve Development +	33	33	-	-	-	-	33	-
<b>TOTAL INFRASTRUCTURE</b>	<b>14,078</b>	<b>2,965</b>	<b>8,737</b>	<b>2,377</b>	<b>5,724</b>	<b>-</b>	<b>8,354</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>21,253</b>	<b>7,782</b>	<b>10,817</b>	<b>2,654</b>	<b>10,162</b>	<b>-</b>	<b>9,591</b>	<b>1,500</b>

The capital works program for 2022-2023 highlights that grant funding for major projects will be received during the year and will create a commitment to deliver in future year(s).

## 4.6 Non-Capital projects program

This section presents a listing of non-capital projects that will be undertaken for the 2022/2023 year. The projects listed below are one-off or cyclical in nature or are additional to funding levels which are ordinarily provided to undertake these activities.

Project Name	Project Cost \$'000	Income \$'000	Net Cost to Council \$'000
Flora and Fauna Assessments for Township structure Planning	45	-	45
RAP Development 2021/2024	34	-	34
Solar Savers Program	100	100	-
Walking and Cycling Strategy 2022/2023	90	-	90
Sustainable Hepburn implementation - waste*	150	-	150
Sustainable Hepburn implementation - other	75	-	75
<b>TOTAL NON-CAPITAL PROJECTS</b>	<b>494</b>	<b>100</b>	<b>394</b>



Summary of Planned Capital Works Expenditure  
For the years ended 30 June 2024, 2025 & 2026

2023/24	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	60	60	-	-	60	-	-	60	-
<b>Total Land</b>	<b>60</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>
Buildings	2,010	1,590	370	50	2,010	1,200	-	810	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>2,010</b>	<b>1,590</b>	<b>370</b>	<b>50</b>	<b>2,010</b>	<b>1,200</b>	<b>-</b>	<b>810</b>	<b>-</b>
<b>Total Property</b>	<b>2,070</b>	<b>1,650</b>	<b>370</b>	<b>50</b>	<b>2,070</b>	<b>1,200</b>	<b>-</b>	<b>870</b>	<b>-</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	600	-	600	-	600	-	-	600	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	683	-	683	-	683	-	-	683	-
Library books	60	-	60	-	60	-	-	60	-
<b>Total Plant and Equipment</b>	<b>1,343</b>	<b>-</b>	<b>1,343</b>	<b>-</b>	<b>1,343</b>	<b>-</b>	<b>-</b>	<b>1,343</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	3,284	-	3,080	204	3,284	969	-	2,316	-
Bridges	1,600	-	1,600	-	1,600	750	-	850	-
Footpaths and cycleways	852	546	306	-	852	-	-	852	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	3,764	2,970	794	-	3,764	503	-	3,261	-
Waste management	200	200	-	-	200	100	-	100	-
Parks, open space and streetscapes	695	695	-	-	695	200	-	495	-
<b>Total Infrastructure</b>	<b>10,665</b>	<b>4,411</b>	<b>6,050</b>	<b>204</b>	<b>10,665</b>	<b>2,522</b>	<b>-</b>	<b>8,143</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>14,078</b>	<b>6,061</b>	<b>7,763</b>	<b>254</b>	<b>14,078</b>	<b>3,722</b>	<b>-</b>	<b>10,356</b>	<b>-</b>

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

2024/25	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	84	84	-	-	-	-	-	84	-
<b>Total Land</b>	<b>84</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>
Buildings	3,646	2,996	650	-	-	1,600	-	2,046	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>3,646</b>	<b>2,996</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>2,046</b>	<b>-</b>
<b>Total Property</b>	<b>3,730</b>	<b>3,080</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>2,130</b>	<b>-</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	600	-	600	-	-	-	-	600	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	717	67	650	-	-	-	-	717	-
Library books	60	-	60	-	-	-	-	60	-
<b>Total Plant and Equipment</b>	<b>1,377</b>	<b>67</b>	<b>1,310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,377</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	3,351	-	3,142	209	3,351	969	-	2,382	-
Bridges	1,600	-	1,600	-	1,600	750	-	850	-
Footpaths and cycleways	648	336	312	-	648	-	-	648	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	1,507	264	1,243	-	1,507	780	-	727	-
Waste management	200	200	-	-	200	100	-	100	-
Parks, open space and streetscapes	294	294	-	-	294	100	-	194	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	300	300	-	-	300	-	-	300	-
<b>Total Infrastructure</b>	<b>8,170</b>	<b>1,394</b>	<b>6,567</b>	<b>209</b>	<b>8,170</b>	<b>2,699</b>	<b>-</b>	<b>5,471</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>13,277</b>	<b>4,541</b>	<b>8,527</b>	<b>209</b>	<b>13,277</b>	<b>4,299</b>	<b>-</b>	<b>8,978</b>	<b>-</b>

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

2025/26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	36	36	-	-	36	-	-	36	-
<b>Total Land</b>	<b>36</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>
Buildings	1,806	156	650	1,000	1,806	500	-	1,306	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>1,806</b>	<b>156</b>	<b>650</b>	<b>1,000</b>	<b>1,806</b>	<b>500</b>	<b>-</b>	<b>1,306</b>	<b>-</b>
<b>Total Property</b>	<b>1,842</b>	<b>192</b>	<b>650</b>	<b>1,000</b>	<b>1,842</b>	<b>500</b>	<b>-</b>	<b>1,342</b>	<b>-</b>
<b>Plant and Equipment</b>									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	600	-	600	-	600	-	-	600	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	752	92	660	-	752	-	-	752	-
Library books	60	-	60	-	60	-	-	60	-
<b>Total Plant and Equipment</b>	<b>1,412</b>	<b>92</b>	<b>1,320</b>	<b>-</b>	<b>1,412</b>	<b>-</b>	<b>-</b>	<b>1,412</b>	<b>-</b>
<b>Infrastructure</b>									
Roads	3,417	-	3,205	212	3,417	988	-	2,429	-
Bridges	700	-	700	-	700	-	-	700	-
Footpaths and cycleways	636	318	318	-	636	-	-	636	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	1,377	462	915	-	1,377	320	-	1,057	-
Waste management	200	-	-	-	200	100	-	100	-
Parks, open space and streetscapes	466	-	-	466	466	100	-	366	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>6,866</b>	<b>780</b>	<b>5,408</b>	<b>678</b>	<b>7,066</b>	<b>1,508</b>	<b>-</b>	<b>5,557</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>10,120</b>	<b>1,064</b>	<b>7,378</b>	<b>1,678</b>	<b>10,320</b>	<b>2,008</b>	<b>-</b>	<b>8,312</b>	<b>-</b>

## 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 objectives.

Indicator	Measure	Notes	Actual	Budget	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>									
Adjusted underlying result <sup>v</sup>	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-17.1%	0.2%	7.0%	4.9%	2.2%	3.5%	+
<b>Liquidity</b>									
Working Capital V	Current assets / current liabilities	2	224%	198%	301%	256%	224%	223%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	23%	21%	14%	24%	24%	23%	+
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	30.0%	24.8%	24.0%	21.5%	17.4%	13.4%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.6%	11.1%	4.3%	4.4%	4.2%	4.2%	-
Indebtedness <sup>v</sup>	Non-current liabilities / own source revenue		23.4%	18.7%	17.7%	14.9%	11.8%	9.0%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	123.2%	112.1%	160.9%	109.8%	119.3%	102.2%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	72%	67%	53%	68%	70%	70%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.36%	0.32%	0.24%	0.23%	0.23%	0.24%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments		\$2,997	\$3,111	\$3,726	\$3,067	\$3,140	\$3,161	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$1,531	\$1,609	\$1,633	\$1,674	\$1,716	\$1,759	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		23%	14%	18%	17%	16%	15%	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

<sup>v</sup> 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 2022/23 year.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

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 2021/22 rate as new statutory fees for 2022/23 have not yet been set.

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>ENVIRONMENTAL HEALTH</b>		
<b>Food Act 1984</b>		
<b>CLASS 1: High risk unpackaged food supplied to vulnerable people</b> Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$506.00	\$519.00
<b>CLASS 2: Handling unpackaged high risk potentially hazardous foods</b>		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$545.00	\$559.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer ,takaway outlets employing less than 20 staff	\$447.00	\$459.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accomodation getaway premises.	\$371.00	\$381.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$186.00	\$191.00
<b>CLASS 3: Handling and supplying low risk unpackaged foods</b>		
3(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	\$274.00	\$281.00
3(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$137.00	\$141.00
<b>CLASS 4: Low risk to public health packaged food</b> (includes Newsagents, Pharmacies, Video Stores)	Fee Exempt	Fee Exempt
<b>Stretrader (Temporary and Mobile Premises)</b>		
Class 2 Food Vehicle or Stall (business)	\$389.00	\$399.00
Class 2 Food Vehicle or Stall (community group)	\$178.00	\$183.00
Class 3 Food Vehicle or Stall (business)	\$261.00	\$268.00
Class 3 Food Vehicle or Stall (community group)	\$131.00	\$135.00
Business (1 event for no more than 2 consecutive days)	\$92.00	\$95.00
Inspection Fee for non-compliant food premises - Class 2	\$136.00	\$140.00
Inspection Fee for non-compliant food premises - Class 3	\$84.00	\$87.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$46.00	\$48.00
<b>Other Fees</b>		
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 annual registration fee	50% of annual registration fee
<b>Public Health and Wellbeing Act 2008</b>		
Beauty premises, day spa, nails and hair removal premises *	\$166.00	\$171.00
Skin Penetration - tattooing and piercing *	\$323.00	\$332.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	\$279.00	\$286.00
Over 10 persons*	\$344.00	\$353.00
New Hair Dresser registration	\$148.00	\$152.00
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

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Residential Tenancies Act 1970</b>		
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*	\$74.05 (5 Fee Units)	\$74.05 (5 Fee Units)
<b>Public Health and Wellbeing Regulations 2019</b>		
Category 1 Aquatic Facilities annual registration fee	\$100.00	\$103.00
Transfer of Registration Category 1 Aquatic Facilities	50% of annual registration fee	50% of annual registration fee
<b>Environment Protection Act 2017</b>		
Special Visit – Pre-purchase inspections *	\$220.00	\$226.00
Special Visit – Pre-purchase inspections within 48 hours*	\$328.00	\$337.00
New Septic Tank systems* Regulation 196 (1)b	\$723.00	\$742.00
Major alteration to septic system N/A see New Septic tank systems e.g. increasing wastewater field, replacing an existing system	N/A	N/A
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	\$275.00	\$282.00
Transfer onsite wastewater management system permit, Regulation 197	\$147.00	\$151.00
Fee to amend onsite wastewater management system permit. Regulation 198	\$74.00	\$76.00
Exception Fee for onsite wastewater management system permit. Regulation 199	\$217 14.67 Fee Units	\$222 14.67 Fee Units
If Council assessment exceeds 2.6 hours, an additional fee of 5.94 fee units for each hour os assessment over. Regulation 199	5.94 fee units per additional hour	5.94 fee units per additional hour
Renewal Fee for onsite wastewater management system permit Regulation 200	\$123.00	\$126.00
Extension of Time for Septic Permit	\$274.00	\$280.00
<b>General Fees</b>		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	\$220.00	\$226.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	\$96.00	\$99.00
Written request for General Advice	\$162.00	\$167.00
Special request for inspection – septic, food premises	\$274.00	\$281.00
<b>NOTES</b> 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.		



ATTACHMENT 5.1.1

Description of Charge		Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>TOWN PLANNING</b>			
<b>Part 1: Prescribed Statutory Fees (subject to change by State Government)</b>			
<b>Fees for amendment to planning scheme (regulation 6)</b>			
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	TBC (206 fees units)	TBC (206 fees units)
2	For: a) considering (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and 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.	TBC (1021 fee units) TBC (2040 fee units) TBC (2727 fee units)	TBC (1021 fee units) TBC (2040 fee units) TBC (2727 fee units)
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.	\$481.32 (32.5 fee units) if the Minister is not the planning authority	\$481.32 (32.5 fee units) if the Minister is not the planning authority
<b>Applications for Permits under section 47 of the Planning and Environment Act (Regulation 9)</b>			
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	TBC (89 fee units)	TBC (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	TBC (13.5 fee units)	TBC (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	TBC (42.5 fee units)	TBC (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	TBC (87 fee units)	TBC (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	TBC (94 fee units)	TBC (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	TBC (101 fee units)	TBC (101 fee units)
7	VicSmart application if the estimated cost of development is \$10,000 or less	TBC (13.5 fee units)	TBC (13.5 fee units)
8	VicSmart application if the estimated cost of development is more than \$10,000	TBC (29 fee units)	TBC (29 fee units)
9	VicSmart application to subdivide or consolidate land	TBC (13.5 fee units)	TBC (13.5 fee units)
10	VicSmart application other than class 7, class 8 or class 9 permit	TBC (13.5 fee units)	TBC (13.5 fee units)
11	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	TBC (77.5 fee units)	TBC (77.5 fee units)
12	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	TBC (104.5 fee units)	TBC (104.5 fee units)
13	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	TBC (230.5 fee units)	TBC (230.5 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 \$5,000,000 and not more than \$15,000,000	TBC (587.5 fee units)	TBC (587.5 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 \$15,000,000 and not more than \$50,000,000	TBC (1,732.5 fee units)	TBC (1,732.5 fee units)
16	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	TBC (3,894 fee units)	TBC (3,894 fee units)
17	To subdivide an existing building (other than a class 9 permit)	TBC (89 fee units)	TBC (89 fee units)
18	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	TBC (89 fee units)	TBC (89 fee units)
19	To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	TBC (89 fee units)	TBC (89 fee units)

ATTACHMENT 5.1.1

Description of Charge		Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
20	Subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	TBC per 100 lots created (89 fee units per 100 lots created)	TBC per 100 lots created (89 fee units per 100 lots created)
21	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.	TBC (89 fee units)	TBC (89 fee units)
22	A permit not otherwise provided for in the regulation	TBC (89 fee units)	TBC (89 fee units)
<b>Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)</b>			
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	TBC (89 fee units)	TBC (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.	TBC (89 fee units)	TBC (89 fee units)
3	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is \$10,000 or less	TBC (13.5 fee units)	TBC (13.5 fee units)
4	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000	TBC (42.5 fee units)	TBC (42.5 fee units)
5	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$100,00 but not more than \$500,000	TBC (87 fee units)	TBC (87 fee units)
6	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$500,000	TBC (94 fee units)	TBC (94 fee units)
7	Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	TBC (13.5 fee units)	TBC (13.5 fee units)
8	Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	TBC (29 fee units)	TBC (29 fee units)
9	Amendment to a class 9 permit	TBC (13.5 fee units)	TBC (13.5 fee units)
10	Amendment to a class 10 permit	TBC (13.5 fee units)	TBC (13.5 fee units)
11	Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less	TBC (104.5 fee units)	TBC (104.5 fee units)
12	Amendment to a class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000	TBC (230.5 fee units)	TBC (230.5 fee units)
13	Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$1,000,000	TBC (89 fee units)	TBC (89 fee units)
14	Amendment to a class 17 permit	TBC (89 fee units)	TBC (89 fee units)
15	Amendment to a class 18 permit	TBC (89 fee units)	TBC (89 fee units)
16	Amendment to a class 19 permit	TBC (89 fee units)	TBC (89 fee units)
17	Amendment to a class 20 permit	TBC (89 fee units)	TBC (89 fee units)
18	Amendment to a class 21 permit	TBC (89 fee units)	TBC (89 fee units)
18	Amendment to a class 22 permit	TBC (89 fee units)	TBC (89 fee units)

## ATTACHMENT 5.1.1

Description of Charge		Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Other Statutory Fees</b>			
<b>Regulation</b>	<b>Type of Application</b>		
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	\$325.80 (22 fee units)	\$325.80 (22 fee units)
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	\$659.00 (44.5 fee units)	\$659.00 (44.5 fee units)
17	For a planning certificate	<p>a) \$22.20 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>	<p>a) \$22.20 (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	TBC	TBC
<b>Part 2: Administrative Charges (Non Statutory Fees)</b>			
<b>Enquiries</b>			
Written request for Heritage Control advice		\$166.00	\$171.00
Written request for Demolition Control advice (Section 29A – Form 8)		\$166.00	\$171.00
Written request for General Planning advice		\$166.00	\$171.00
Request a copy of a planning permit (on site archives - From 2012 onwards)		\$50.00	\$52.00
Request a copy of a planning permit (off site archives - Pre 2012)		\$215.00	\$221.00
<b>Extension of Time</b>			
Extension of time (First Request)		\$274.00	\$281.00
Extension of time (second request)		\$408.00	\$419.00
Extension of Time (Third and subsequent requests)		\$612.00	\$628.00
<b>Refunds</b>			
Cancellation/withdrawal of application when no work carried out		Refund ¾ of application fee	Refund ¾ of application fee
Cancellation/withdrawal after direction to advertise but before commenced		Refund ½ of application fee	Refund ½ of application fee
Cancellation/withdrawal after advertising commenced		No Refund	No Refund
Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided)		\$162	\$162

## ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Other fees</b>		
Condition Plan assessment - First Submission (plans submitted for endorsement as required by conditions of a planning permit)	\$0.00	\$0.00
Condition Plan assessment - Second and subsequent submission (plans submitted for endorsement as required by conditions of a planning permit)	\$102.00	\$105.00
Preparation and registration of section 173 agreement	\$1,275.00	\$1,307.00
Review of Section 173 Agreement not prepared by Council	Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs
Secondary Consent	\$274.00	\$281.00
Miscellaneous Planning Consent	\$408.00	\$419.00
<b>Advertising</b>		
Advertising – A3 Notice	\$112.00	\$115.00
Advertising – Letters to adjoining owners	\$58.00	\$60.00
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. Please contact the Planning Customer Service for the list of charges.

The preceding sections are a summary of the fees prescribed under the Planning and Environment (Fees) Regulations 2016, and is not a complete representation of these Regulations or other legislative provisions. Reference should be made to the Regulations to obtain the complete wording of individual fee Regulations and other Regulations (which include waiving and rebating provisions). Please visit [www.planning.vic.gov.au](http://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.

ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>BUILDING SERVICES</b>		
<b>Residential</b>		
New Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)
Alteration to Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)
Addition to a Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)
Units	(Minimum \$1,304 per unit)	(Minimum \$1,304 per unit)
Garages/Carports up to \$10,000	\$600.00 (plus lodgement fee)	\$600.00 (plus lodgement fee)
Garages/Carports over \$10,000	\$678.00 (plus lodgement fee & levy)	\$678.00 (plus lodgement fee & levy)
Swimming Pools	\$622.00	\$638.00
Restump	\$392.00	\$402.00
Building Reg 326 (2) statutory fee	\$47.20 (3.19 fee units)	\$47.20 (3.19 fee units)
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	\$121.90 (8.23 fee units)	\$121.90 (8.23 fee units)
Conducting an assessment for compliance under AS3959 (Bushfire Code)	\$343.00	\$352.00
<b>Commercial/Industrial</b>		
All works under \$5,000	\$545.00	\$559.00
Works valued \$5,000 – \$30,000	\$815.00	\$835.00
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)*	\$40.70 (2.75 fee units)	\$40.70 (2.75 fee units)
<b>Demolition</b>		
Single Storey Building	\$782.00 plus Sec 29A fee \$ (4.6 fee units)	\$782.00 plus Sec 29A fee \$ (4.6 fee units)
Any other building more than one storey	\$1252.00 plus Sec 29A fee \$ (4.6 fee units)	\$1252.00 plus Sec 29A fee \$ (4.6 fee units)
<b>Other Permits/Services</b>		
Fences and signs	\$328.00	\$336.00
Swimming Pool Reports (Existing)	\$312.00	\$320.00
Request for variation of siting*	\$290.40 (19.61 fee units)	\$290.40 (19.61 fee units)
Any other service not otherwise provided for (per Hour)	\$265.00	\$272.00
Extension of Time for a Permit	\$274.00	\$281.00
Amendment to a Building Permit	\$300.00	\$308.00
Inspection associated with lapsed permits (per inspection)	\$220.00	\$225.00
State Government Building Levy Cost recovery of levy*	\$1.28 per \$1,000 of construction value	\$1.28 per \$1,000 of construction value

## ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Requests for Information</b>		
Property Certificates (last 10 years information)*		
Temporary Structures	\$300.00	\$308.00
Copies of Plans from Building files*	\$220.00	\$225.00
Written Advice	\$166.00	\$170.00
Any other service	\$112.00	\$115.00
<b>Swimming Pools and Spas</b>		
Pool or Spa registration fee	\$31.85	\$31.85
Information Search fee	\$47.25	\$47.25
Lodgement of a certificate of compliance	\$20.45	\$20.45
Lodgement of a certificate of non-compliance	\$385.10	\$385.10
<b>Other Fees</b>		
Issue Building Notice	No Charge	No Charge
Issue Building Order	\$815.00	\$835.00
<b>NOTES</b>		
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.		
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Transfer Station Disposal Fees</b>		
<b>Domestic Waste &amp; Recyclables</b>		
Standard Garbage Bag (approx. 120 litre)	\$8.00	\$9.00
Car/Boot Load (½ m³ max)	\$22.00	\$26.00
Utility/Small Trailer (1.0 m³ max)	\$42.00	\$52.00
Small Truck/Tandem Trailer (2.0 m³ max)	\$84.00	\$104.00
Other Loads that are non-commercial / m³ *	\$42.00	\$52.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to ½ m³	\$12.00	\$13.00
Clean Green Waste / m³	\$21.00	\$22.00
Woody Weeds / m³	Not accepted	Not accepted
Comingled recyclables - up to 240L bin	\$6.00	\$8.00
Comingled recyclables - ½ m³	\$8.00	\$18.00
Comingled recyclables - per m³	\$16.00	\$34.00
Separated recyclable cardboard & paper	No charge	No charge
<b>Tyres</b>		
Car	\$8.00	\$8.00
Light Truck	\$34.00	\$34.00
Truck	\$68.00	\$68.00
Tractor – Small	\$142.00	\$142.00
Tractor – Large	\$219.00	\$219.00
Rims only	No charge	No charge
<b>Other</b>		
Paint 4L container or smaller #	\$3.50	\$3.50
Paint 5L container or smaller #	\$6.00	r \$6.00
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)	\$13.00	\$22.00
Televisions / Computer +	No charge	No charge
Other E-Waste Item	No charge	No charge
Mattresses	\$28.00	\$30.00
* Note loads are charged pro-rata based on cubic cost		
Council has delegated to the CEO the ability to reduce charges for paint drop off to zero subject to a suitable paint disposal scheme being implemented. This change would be reflected in the salvaging guidelines.		

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>INFRASTRUCTURE</b>		
Legal Point of Discharge*	\$68.10 (4.6 fee units)	\$68.10 (4.6 fee units)
<b>Consent to Work on Road where speed greater than 50 kph</b>		
Works on road, shoulder or pathway (max speed greater than 50 kph)	\$638.30 (43.1 fee units)	\$638.30 (43.1 fee units)
Road but <b>NOT</b> on roadway, shoulder or pathway	\$348.00 (23.5 fee units)	\$348.00 (23.5 fee units)
Minor works on a road, shoulder or pathway	\$137.70 (9.3 fee units)	\$137.70 (9.3 fee units)
Minor works but <b>NOT</b> on a road, shoulder or pathway	\$88.90 (6 fee units)	\$88.90 (6 fee units)
<b>Consent to Work on Road where speed not more than 50 kph</b>		
Works on road, shoulder or pathway	\$348.00 (23.5 fee units)	\$348.00 (23.5 fee units)
Road but <b>NOT</b> on roadway, shoulder or pathway	\$88.90 (6 fee units)	\$88.90 (6 fee units)
Minor works on a road, shoulder or pathway	\$137.70 (9.3 fee units)	\$137.70 (9.3 fee units)
Minor works but <b>NOT</b> on a road, shoulder or pathway	\$88.90 (6 fee units)	\$88.90 (6 fee units)
<b>Street Signage (Tourist Accommodation)</b>		
Blade supply and installation	\$240.00	\$246.00
Blade plus pole supply and installation	\$300.00	\$308.00
<b>Vic Roads signage installation</b>		
One pole	\$215.00	\$221.00
two poles	\$235.00	\$241.00
<b>Land Use Activity Agreements LUAA</b>		
Facilitation fee - Advisory	\$260.00	\$267.00
Facilitation fee - Negotiation and other	\$426.00	\$437.00
<b>Water Sensitive Urban Design Contribution WSUD</b>		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution \$1,500.00	\$8.00 per sq/m	\$8.00 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.00 per sq/m
Industrial/Commercial development. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.00 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution \$1,500.00	\$1.00 per sq/m	\$1.00 per sq/m
<div style="border: 1px solid black; padding: 10px;"> <ul style="list-style-type: none"> <li>• Minimum contribution fee is \$1,500 including when a partial contribution is made</li> <li>• Partial contributions will be based on the amount of treatment that will not be met with proposed stormwater treatment infrastructure. For example if a treatment will achieve 80% then the partial contribution will be 20% of the rate based on the development type.</li> </ul> </div>		
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		



Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>COMPLIANCE AND LOCAL LAWS</b>		
<b>Animal Registration Fees</b>		
Dog – Full fee*	\$99.00	\$104.00
Dog – Discounted fee*#	\$34.00	\$36.00
Dog - Menacing dog fee	\$220.00	\$231.00
Dog - Dangerous / restricted breed fee	\$382.00	\$402.00
Dog - 1st year registration 50% of fee	\$50.00	\$53.00
Dog - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Cat – Full fee*	\$84.00	\$89.00
Cat – Discounted fee*#	\$30.00	\$32.00
Cat - 1st year registration 50% of fee	\$42.00	\$45.00
Cat - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Replacement Tag	\$12.00	\$13.00
Domestic animal business registration*	\$220.00	\$231.00
# The discounted fees only apply if the animal meets certain eligibility criteria (e.g. Micro-chipped and desexed)		
<b>Domestic Animal Impound Release Fees</b>		
Unregistered dog not desexed*	\$186.00	\$196.00
Unregistered dog desexed*	\$186.00	\$196.00
Registered dog not desexed*	\$186.00	\$196.00
Registered dog desexed*	\$186.00	\$196.00
Unregistered cat not desexed*	\$127.00	\$134.00
Unregistered cat desexed*	\$127.00	\$134.00
Registered cat not desexed*	\$127.00	\$134.00
Registered cat desexed*	\$127.00	\$134.00
<b>Live Stock Impounding - Agistment Fees</b>		
Medium animals (sheep/goats)*	\$2.00 per day, per animal	\$2.00 per day, per animal
Large animals (cows/horses)*	\$2.50 per day, per animal	\$2.50 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
<b>Live Stock Impounding - Release Fees</b>		
Medium animals (sheep/goats)*	up to 3: \$60.00 4 or over: \$115.00	up to 3: \$63.00 4 or over: \$120.00
Large animals (cows/horses)*	up to 3: \$115.00 4 or over: \$325.00	up to 3: \$120.00 4 or over: \$330.00
<b>Abandoned Vehicles</b>		
Impounded vehicle release fee	\$112.00	\$115.00
Towing contractor fees	At contractors cost	At contractors cost
<b>Parking Fines</b>		
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)
<b>Fire Prevention</b>		
Private grass slashing administration fee which is in addition to the contractor's charge	\$176.00	\$180.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units

ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>Other</b>		
Tradesperson Parking Permit*	\$29.00 per day	\$30.00 per day
A-Frame Signage*	Daylesford CBD \$120 per year Outside Daylesford CBD \$61 per year	Daylesford CBD \$123 per year Outside Daylesford CBD \$63 per year
Table & Two chairs*	Daylesford CBD \$218 per year in trading zone (up to 3 sets) Above 3 sets a further \$218  Outside Daylesford CBD \$103 per year in trading zone (up to 3 sets) Above 3 sets a further \$103	Daylesford CBD \$220 per year in trading zone (up to 3 sets) Above 3 sets a further \$220  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 \$195 per year Outside Daylesford CBD \$97 per year	Daylesford CBD \$200 per year Outside Daylesford CBD \$100 per year
Wind Barriers*	Daylesford CBD \$114 per year Outside Daylesford CBD \$57 per year	Daylesford CBD \$117 per year Outside Daylesford CBD \$59 per year
Cat Cage Hire*	\$128 Bond refundable on return of cage	\$131 Bond refundable on return of cage
Skip Bin Permit	\$119.00 per week or part thereof	\$122.00 per week or part thereof
Busking Permit	\$18.00 per day \$110.00 per year	\$19.00 per day \$115.00 per year
Street Stalls *	\$35.00 per day	\$36.00 per day
Hoarding / Fencing Permit	\$120.00 per week or part thereof	\$123.00 per week or part thereof
Excess Animals Permit	\$112.00	\$115.00
Itinerant Trader - other than Policy 19	\$490 (annual) \$165 (up to 1 week)	\$500 (annual) \$169 (up to 1 week)
Occupation of Road for Works	\$122.00	\$125.00
Roadside Grazing Permit	\$29.00	\$30.00
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	\$58.00	\$60.00
Firewood Collection	No Charge	No Charge
Planting Vegetation	No Charge	No Charge
Farm Gate Sale	No Charge	No Charge
+ Fees will 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.		

ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>VISITOR INFORMATION CENTRES</b>		
Basic	\$0.00	\$0.00
<i>Basic website listing and single VIC Brochure display</i>		
Premium	\$168.00	\$172.00
<i>Premium website listing with multiple categories and multiple VIC brochure display</i>		
Ultimate	\$417.00	\$427.00
<i>Premium website listing , Daylesford VIC window display for 2 weeks &amp; Daylesford VIC cube display for 12 months</i>		
Cube Display - 12 month period	\$168.00	\$172.00
Window Display - 2 week period	\$129.00	\$132.00
<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>		
<b>SWIMMING POOLS</b>		
Family Season Ticket	\$0.00	\$0.00
Adult Season Ticket	\$0.00	\$0.00
Concession Season Entry	\$0.00	\$0.00
Child Season Ticket	\$0.00	\$0.00
Family Day Entry	\$0.00	\$0.00
Adult Day Entry	\$0.00	\$0.00
Concession Day Entry	\$0.00	\$0.00
Child Day Entry	\$0.00	\$0.00
Spectators Day Entry	\$0.00	\$0.00
School Entry per student	\$3.00	\$3.00
<b>COMMUNITY SERVICES</b>		
<b>Marquee Hire</b>		
5m x 5m	\$112.00	\$115.00
<b>Bonds</b>		
Marquee*	\$360.00	\$370.00

ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>LIBRARIES</b>		
Fines	\$0.55 cents per day per item to a maximum of \$6.60	N/A
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	\$4.40 plus other charges incurred*	\$4.50 plus other charges incurred*
Inter Library Loans - Universities	\$23.00	\$24.00
Replacement card	\$3.30	\$3.40
Photocopying A3	\$0.95	\$0.95
Photocopying A4	\$0.50	\$0.50
Colour printing A4	\$1.50	\$1.50
Colour printing A3	\$2.10	\$2.10
Scanning	Free	Free
Fax receiving	\$0.75	\$0.75
<ul style="list-style-type: none"> <li>• 1st page</li> <li>• Additional pages</li> </ul>	\$2.65 \$1.45	\$2.65 \$1.45
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	\$6.80	\$7.00
Debt Collection charge	\$17.85	\$18.30
Book Club Package <ul style="list-style-type: none"> <li>• Private Book Club</li> <li>• Library Book Club</li> </ul>	\$170 per club per year \$60.00 per person per year	\$175 per club per year \$65.00 per person per year
Book Sales	From \$0.30 per item	From \$0.50 per item
Events	Variable fee from Free to \$92.00	Variable fee from Free to \$94.00
<b>Note</b> GST is applicable unless it is the copying of official documents.		

Description of Charge	Fee/Charge 2021/22 (inc GST)			Fee/Charge 2022/23 (inc GST)		
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
<b>FUNCTIONS IN COUNCIL RESERVES AND FACILITIES</b>						
<b>ALL RESERVES AND FACILITIES</b>						
<b>Bonds</b>						
Keys*	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Meetings*	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Functions*	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
Functions with alcohol*	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Functions with alcohol >200*	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	\$61.00	\$61.00	\$61.00	\$63.00	\$63.00	\$63.00
<b>ALL RESERVES</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Personal training Subject to LTA	\$182.00	\$182.00	\$182.00	\$187.00	\$187.00	\$187.00
<b>VICTORIA PARK DAYLESFORD</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Function + Kitchen (Day)	\$56.00	\$112.00	\$316.00	\$57.00	\$115.00	\$324.00
Function + Kitchen (Half Day)	\$21.00	\$84.00	\$235.00	\$22.00	\$86.00	\$241.00
Function + Kitchen with alcohol	\$204.00	\$255.00	\$408.00	\$209.00	\$261.00	\$418.00
<b>WOMBAT HILL BOTANIC GARDENS</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Wedding (1 Day or part thereof)	\$204.00	\$204.00	\$204.00	\$209.00	\$209.00	\$209.00
<b>LAKE DAYLESFORD FORESHORE</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Wedding (1 Day or part thereof)	\$204.00	\$204.00	\$204.00	\$209.00	\$209.00	\$209.00
<b>DOUG LINDSAY RESERVE</b>						
Meetings	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council
Functions – Use of Kitchen	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council
Function with alcohol	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council
Kitchen Use	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council	Not set by Council
<b>CRESWICK TOWN HALL</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees must still be paid). All applications must be sent to Governance for assessment					
<i>Fees based on 1 day hire or part thereof</i>						
Rehearsals/Regular user	\$42.00	\$41.00	\$42.00	\$43.00	\$43.00	\$43.00
Regular User - Use of Kitchen	\$57.00	\$82.00	\$107.00	\$58.00	\$84.00	\$110.00
Meetings	\$137.00	\$82.00	\$107.00	\$140.00	\$84.00	\$110.00
Functions – Use of Kitchen	\$160.00	\$112.00	\$316.00	\$164.00	\$115.00	\$324.00
Function with alcohol	\$204.00	\$255.00	\$408.00	\$209.00	\$261.00	\$418.00

Description of Charge	Fee/Charge 2021/22 (inc GST)			Fee/Charge 2022/23 (inc GST)		
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
<b>CLUNES TOWN HALL</b>						
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and					
<i>Fees based on 1 day hire or part there of</i>						
Rehearsals/Regular user (no Kitchen Use)	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Regular User - Use of Kitchen	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Meetings / Functions (no Kitchen Use)	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Functions – Use of Kitchen	\$185.00	\$225.00	\$275.00	\$190.00	\$230.00	\$282.00
Function with alcohol	\$205.00	\$255.00	\$410.00	\$210.00	\$261.00	\$420.00

Description of Charge	Fee/Charge 2021/22 (inc GST)			Fee/Charge 2022/23 (inc GST)		
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
<b>TRENTHAM MECHANICS INSTITUTE HALL</b>						
Main Hall Hire	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Supper Room - Meeting	\$22.00	\$35.00	\$55.00	\$23.00	\$36.00	\$56.00
Small meeting Room	\$12.00	\$18.00	\$35.00	\$13.00	\$19.00	\$36.00
Insurance admin fee (if no Certificate of Currency is provided) (charged once per annum for regular users)	\$61.00	\$61.00	\$61.00	\$63.00	\$63.00	\$63.00
Function with alcohol	\$205.00	\$255.00	\$410.00	\$210.00	\$261.00	\$420.00
<b>DAYLESFORD TOWN HALL</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees must still be paid). All applications must be sent to Governance for assessment.					
<i>Fees based on 1 day hire or part there of</i>						
Rehearsals	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Meetings	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Functions and set up days	\$185.00	\$225.00	\$275.00	\$190.00	\$230.00	\$282.00
Function with alcohol	\$205.00	\$255.00	\$410.00	\$210.00	\$261.00	\$420.00
Senior Citizens Room	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
PA System	\$26.00	\$52.00	\$85.00	\$27.00	\$53.00	\$87.00
<b>CLUNES COMMUNITY CENTRE</b>						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Oval Lights (per hour)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rehearsals/Regular user (1 Day or part there of)	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Meetings (1 Day or part there of)	\$51.00	\$82.00	\$107.00	\$52.00	\$84.00	\$110.00
Functions (1 Day or part there of)	\$185.00	\$225.00	\$275.00	\$190.00	\$230.00	\$282.00
Function with alcohol (1 Day or part there of)	\$205.00	\$255.00	\$410.00	\$210.00	\$261.00	\$420.00

Description of Charge	Fee/Charge 2021/22 (inc GST)			Fee/Charge 2022/23 (inc GST)		
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
<b>CRESWICK HUB - OFFICE HOURS ONLY</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
<b>Meeting Room</b>						
Regular (per hour)	\$8.00	\$18.00	\$34.00	\$9.00	\$19.00	\$35.00
Casual (per hour)	\$17.00	\$34.00	\$56.00	\$18.00	\$35.00	\$58.00
Saturday Morning (per hour) Not Public Holidays	\$21.00	\$42.00	\$66.00	\$22.00	\$44.00	\$68.00
<b>THE WAREHOUSE - CLUNES</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
<b>Community Meeting Room - Ullumburra</b>						
Regular (per hour)	\$8.00	\$18.00	\$34.00	\$9.00	\$19.00	\$35.00
Casual (per hour)	\$17.00	\$34.00	\$56.00	\$18.00	\$35.00	\$58.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$21.00	\$42.00	\$66.00	\$22.00	\$44.00	\$68.00
<b>Community Activity Room - Esmond Gallery</b>						
Regular (per hour)	\$8.00	\$18.00	\$34.00	\$9.00	\$19.00	\$35.00
Casual (per hour)	\$17.00	\$34.00	\$56.00	\$18.00	\$35.00	\$58.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$21.00	\$42.00	\$66.00	\$22.00	\$44.00	\$68.00
Weekly Hire	\$500.00	\$1,000.00	\$2,500.00	\$510.00	\$1,020.00	\$2,550.00
<b>ALL OTHER FACILITIES NOT PREVIOUSLY LISTED</b>						
Regular (per hour)	\$8.00	\$18.00	\$34.00	\$9.00	\$19.00	\$35.00
Casual (per hour)	\$17.00	\$34.00	\$56.00	\$18.00	\$35.00	\$58.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$21.00	\$42.00	\$66.00	\$22.00	\$44.00	\$68.00

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



Description of Charge	Fee/Charge 2021/22 (inc GST)	Fee/Charge 2022/23 (inc GST)
<b>PHOTOCOPYING / PRINTING</b>		
A4 per side – Black & White	\$0.45	\$0.45
A4 per side – Colour	\$1.45	\$1.45
A3 per side – Black & White	\$0.85	\$0.85
A3 per side – Colour	\$2.05	\$2.05
Tender documents	\$64.00	\$65.00
Note: GST is applicable unless copying official documents.		
<b>RATES INFORMATION</b>		
Land information certificate* 1.82 fee units	\$27.00 (1.82 fee units)	\$27.40 (1.82 fee units)
Urgent Land information certificate	\$39.00	\$40.00
Duplicate/Reprint Rates Notice	\$16.00	\$17.00
Rate search 15 years	\$72.00	\$74.00
Rate search 30 Years	\$140.00	\$144.00
<b>FREEDOM OF INFORMATION</b>		
Online documentation, search time at the pay rate of the Council officer searching for documentation	N/A	Calculated per request
Freedom of information access supervision fee (per ¼ hr)*	\$22.20 (1.5 fee units) per hour or part of an hour	\$22.20 (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	\$22.20 (1.5 fee units) per hour or part of an hour	\$22.20 (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*	\$29.60 (2 fee units)	\$30.10 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		
<b>DISHONOURRED PAYMENTS</b>		
Direct Debit fee	\$8.00	\$9.00
Dishonoured Cheque Fee	\$8.00	\$9.00

**6 CLOSE OF MEETING**

The Meeting closed at 6:08pm.