

Hepburn Shire Council

Budget 2021/22

Delivering for our community

Hepburn
SHIRE COUNCIL

This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2021-22 and Better Practice Guide.

Budget 2021 - 2022

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Mayor and CEO Introduction

New Council, New Local Government Act

The 2021/22 budget has been developed by a newly elected Council which has a very different composition to the one which developed the 2020/21 budget. Councillors have spent the first 8 months of their term coming up to speed on all existing Council projects and commitments while taking into account community feedback around these and other potential priorities, which has been received though an extensive process of community consultation.

This process has taken place under a new legislative environment with the introduction of the Local Government Act 2020. The act impacts on a number of Council's reporting and compliance requirements and also stipulates specific expectations on community consultation around the budget and Long Term Financial Plan.

Councillors are fully aware of the prefered approach in the development and delivery of Strategic Planning and budgets, however we are also mindful of the size of our Council and the resources that we have available to deliver these outcomes. With this in mind, there has a "business as usual approach" in the development of some of our key financial and planning information, with a commitment to fully developing these documents and plans over the next 6 months, as we finalise the Hepburn Together project.

Hepburn Together

We have worked together to develop a shared understanding of best way to engage with the community which resulted in the adoption in February of our new Community Engagement Policy. This Policy has then influenced us every step of the way during the broader engagement on the Community Vision and Council Plan that we have undertaken with the community during February and March. It is also driving the development of the Budget 2021/22 and the Financial Plan.

The Hepburn Together project will deliver:

- Community Engagement Policy – completed
- Community Vision – draft available in July
- Council Plan – draft available in July
- Annual Budget – this document
- Revenue and Rating Plan – Completed June
- Financial Plan – due by October 2021
- Asset Plan – due by June 2022
- Workforce Plan – due by December 2021

COVID-19 and Financial Hardship

The global impact of Coronavirus (COVID-19) was felt across the community, business, health organisations and government. Council appreciates the uncertainty that this pandemic caused and while aware that there is the potential for the virus to impact again, plan to move forward in a positive manner given our reliance on business and tourism.

While Council seeks to be positive and focus on opportunities, it is also recognises the difficulties that this situation has caused individuals and businesses within our shire. Councillors will work with Council officers to create a line of communication that provides an approach which allows the circumstances of individuals to be understood and appreciated while applying applicable Council policy.

Financial Support

In response to helping the community in the face of the covid pandemic Council initiated a campaign called "Helping Hepburn." It was designed to let the community and business know how we can help them, or point them in the right direction for information on other support services. As a result, the following decisions were made by Council:

- Council decided there would be no interest charged on outstanding rates balances for the remainder of the 2019/20 and 2020/21 financial year.
- Council allowed additional time for residents to pay pet registrations.
- Council processed supplier payments weekly to support improved cash-flow.
- Refunded of all permit fees for events and activities that have been cancelled or closed as directed by Government.
- Dedicated COVID-19 business support page on Council's website with links to Federal and State Government programs
- Provided access to dedicated business support officer within Council for local businesses to receive individual assistance

Councillors are aware that it will be difficult for some residents and businesses to resume "business as usual" and are working with officers to implement return to normal business operations which is compassionate but mindful of the need to push in that direction.

Budget 2021/2022

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

This budget will deliver $11.65 million of new capital works – improving, renewing and creating new infrastructure. This is a significant allocation of funding, in fact, 62% of general rates. Projects to be delivered across the Shire include:

* Over $1.45M on road improvements, upgrades and rehabilitation;
* Over $1.62M on gravel and road reseals;
* Over $1.24M will be invested in the renewal of our communities' buildings.
* $2.94M for recreation facilities, including the commencement of Hammon Park Trail Head Community and Youth Hub project, scheduled to be completed in 2022/23.
* $534,000 on new and upgrades to footpaths and cycleways; and
* $763K on parks, open spaces and streetscape works.

Mayor and CEO Introduction continued

Rates and charges makeup approximately two-thirds of our 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 1.5% 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. This means that while Council proposes an increase to average rate income of 1.5%, the actual rate increase for each ratepayer varies due to the amount of their property valuation. The 1.5% increase is on average, $24.34 per property for the year.

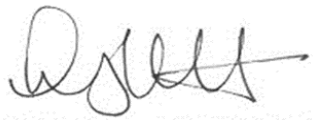
An average increase of approximately 21% in annual waste charges has been necessary to meet increased service costs to users of the service. This will mean the standard charge will be $479 per year, or the equivalent of less than $10 per week for your waste and recycling. This accounts for the rising costs of waste management, global recycling challenges and the payment of the State Government landfill levy. Council has also had to factor in an under-recovery of costs for the 2020-21 financial year with a change in contract rates and the significant increase in waste volume generated (approximately 20%). Councillors are strongly committed to developing a waste strategy during the second half of 2021, which will meet the changing legislative environment that we face and deliver an efficient and cost effective service in the short to medium term.

Council will continue to accept e-Waste materials free of charge at our transfer stations and encourage the recycling of e-Waste items. Registration for pets will continue to be free for their first year, to encourage registration, de-sexing and microchipping of cats and dogs. Swimming pool entry will remain free for the 2021/2022 season as they have been for the past 2 years - encouraging our residents to stay active and healthy.

We are committed to delivering high-quality services, with continued funding for programs such as libraries, biodiversity, aged and disability, tourism, reconciliation and sustainability and this budget includes many important initiatives, including over $660,000 to support strategic planning activities and Planning Scheme Reviews following the adoption of an amended planning scheme. Council will also undertake a review of key strategies to respond to climate change and environmental development, including the Waste Strategy, Biodiversity Strategy and Sustainability Strategy.

It will continue to be Councillors' role to engage with our community and understand your needs and priorities, and to balance these demands. We want to ensure that our services meet community needs and are delivered as efficiently and effectively as possible. Council will continue to deliver high quality and accessible services to the community while increasing our advocacy efforts to ensure we are attracting State and Federal government funding.

Council is looking forward to a return to business as usual. While we have continued to deliver services and projects during the last 12 months, it will be a relief to be able to operate in a more stable environment, allowing us to focus on our core business rather than working around a set of circumstances which we hope not to have to face again anytime in the near future.



Cr Lesley Hewitt
Mayor



Bradley Thomas
Chief Executive Officer

Executive Summary

Overall, operating expenditure budgeted for 2021-22 has increased by 1.5% from the 2020-21 adopted budget. If you exclude depreciation, budgeted expenditure has increased by 2.8% when compared to the 2020-21 original budget. A significant component of this increase relates to the increase in waste disposal costs.

Over the coming years Council will continue our work to ensure financial sustainability in a rate capped environment. The development of a long-term financial plan which will be delivered prior to Ocober 31st 2021 will provide 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.

The 2021-22 budget was developed with the aim to achieve a cash impact for 2021-22 which was close to $0, the advertised 2021/22 budget was based on a net impact of negative $6,000. Subsequent to this budget being developed Council received a number of grants, which provided the opportunity for Council to direct budget toward items that had been identified through community consultaion but weren't able to be funded initially. The cash impact of the budget is now a positive movement of $889K, however, the timing and nature of the grant funding received creates commitments in future years.

Cash Impact of Recurrent Activities & Projects	$'000
Surplus	5,089
Add back Depreciation and amortisation	7,046
Add back loss on Disposal of Assets	30
Add back operating project funded in a previous year*	236
Cash Impact of Profit & Loss	**12,401**
Sale of Assets (Fleet)	140
Capital Project Expenditure (Gross)	(11,652)
Cash Impact of 2021-22 Recurrent Activities & Projects	**889**

*The Hub for Premium Produce project was funded in a previous financial year, but has been shown as unfunded in the current financial year.

Impact on Untied Cash	$'000
Budgeted movement cash and investments during 2021-22*	(625)
Transfers to Mineral Springs Reserve	(350)
Capital works funded from Mineral Springs Reserve	276
Transfers to the Waste Reserve	(144)
Reduction Debt Management Reserve	1,419
Reduction of income received in advance	236
Future year commitments created as a result of new project funding	(3,207)
Movement in Untied Cash	**(2,395)**
Total unrestricted cash, cash equivalents and other financial assets as reported in Mid Year Budget Review as at 30.6.2021	4,041
Budgeted unrestricted cash as at 30.6.2022	**1,646**

* Movement in comparison to mid-year budget 2020-21

1. Rates and Charges

Total revenue from rates and charges is projected to be $23.54M, which incorporates an average rate increase of 1.5%. This is in line with the new Fair Go Rates System (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.5%. 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 1.5% increase due to revaluations. Rate increases are impacted by the average rate increase (1.5%) 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 1.5%. If your property value increased by less than the average, your rates will increase by less than 1.5% 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 $5.185M to $315M during 2021-22, when compared to the latest forecast undertaken as part of the mid-year budget review. Working capital is an indicator of councils ability to meet its financial obligations as and when they fall due (being current assets less current liabilities). When comparing this measure against the forecast as at 30/6/2021 this measure is budgeted to improve from 1.68 to 1.98. 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 2021-22 year is a surplus/deficit of $5.089M, which is an increase of $3.24M from the 2020-21 original budget. This is mainly due to an increase of $6.84M in anticipated Capital grant funding. Increases in rates and charges $1.28M and contributions $158K are offset by a decrease in Operating grants of $4.48M. Council has chosen not to recognise VGC grants received in advance as it has in previous years, this has decreased the budgeted grants by $2.77 million. Council also received one-off funding of $1.585M for the Working for Victoria scheme in 2020/21. From an expenditure standpoint, the reduction in salary expenditure of $105K is offset by the increase in Materials and Services expenditure of $894K.

Executive Summary continued

4. Financial Sustainability

A budget has been prepared for the four year period ending 30 June 2025. 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 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. 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 decrease by $595K during the year to $10.89M as at 30 June 2022. This decrease is compared to the lastest cash forecast for 30th June 2021 undertaken as part of the recent mid-year budget review. The major impact on the cash balance during the upcoming year is the repayment of a loan of $1.419M which falls due in November 2021, this has been offset by grant funding received during 2020-21 that will be spent in a future year.

Council had a very low unrestricted cash position of 33.6% as at 30 June 2020. This compared to 128% for similar sized Councils and 89% for all Victorian Councils. Council is closely monitoring and improving this position.

7. Capital Works

Detail of the Capital Works program for 2021/22 can be found in section 4.5 of this document.

The $11.65M capital works program is funded by:

* $9.45M in grants and contributions;
* $140K in proceeds from sale of assets;
* $1.32M cash generated from operations;
* $740K in new borrowings will be used to fund an existing project, The Hepburn Hub at the Rex.

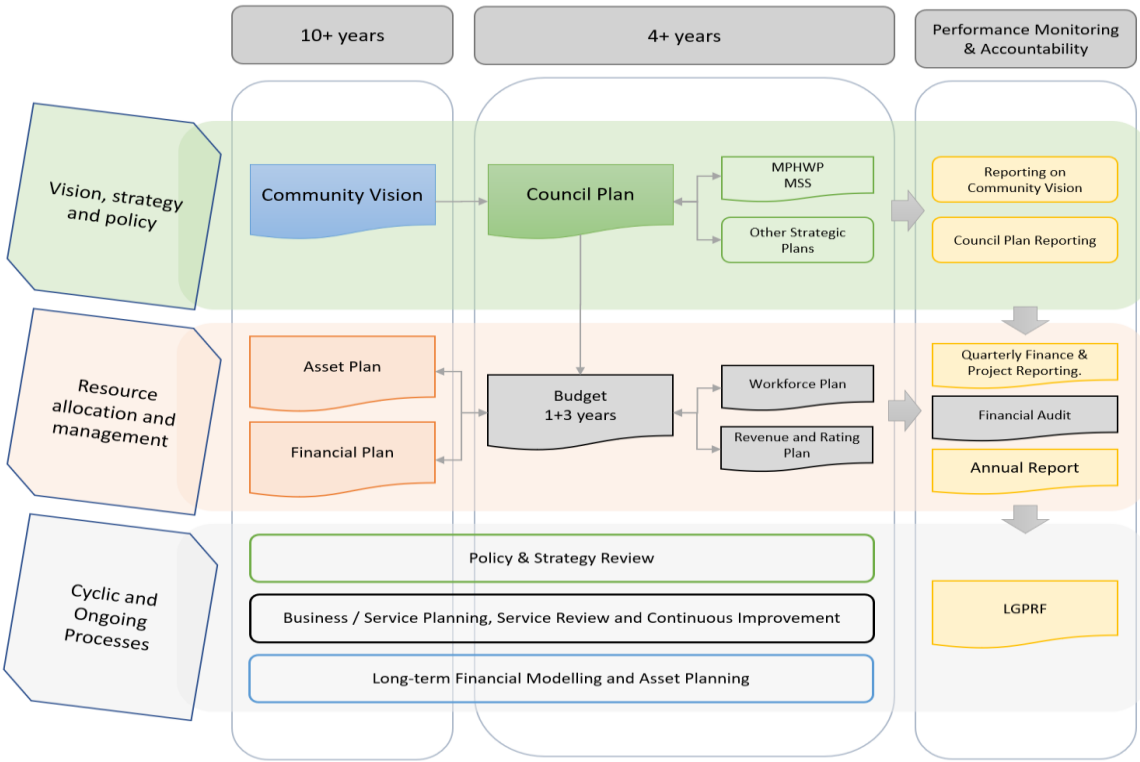
Council budget does not include carried forward projects from 2020-21. Carry forward balances are considered and approved by Council after the conclusion of the end of financial year process.

1. Link to the Council Plan

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.

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

1. Link to the Council Plan continued

1.2 Our Council Plan

As Council does not currently have a Council Plan for the 2021/22 year the Council activities and initiatives have been included under the previously adopted pillars as detailed below and following adoption of the Council Plan will be updated. The Council Plan is being developed as part of the Hepburn Together project and a draft is expected in July 2021.

Our Pillars

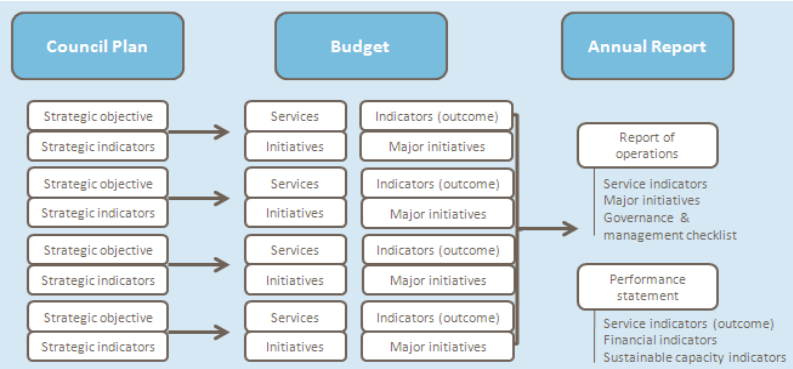
Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the pillars as set out in the four year Council Plan 2017-2021. The five pillars described in the Council Plan are:

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



2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 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 Strategic Objective 1 : Quality Community Infrastructure

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

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
Assets, Roads and Maintenance	With forward planning, the timely intervention and replacement of infrastructure assets is programmed to maximise serviceability of assets and minimise escalating maintenance costs. This proactive management of assets also allows long term financial demands for asset renewal works to be anticipated and planned for.	*Income*	2,148	3,717	5,694
		Expenses	4,482	4,936	5,112
		Surplus/(Deficit)	**(2,334)**	**(1,219)**	**582**
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*	2	351	500
		Expenses	1,765	2,070	1,963
		Surplus/(Deficit)	**(1,763)**	**(1,719)**	**(1,463)**

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
Risk & Property	To utilise risk management proactively as a tool to achieve success across all areas. To make effective and efficient risk-based decisions on the allocation of budget and resources. To make decisions on property management arrangements that are underpinned by service plans, the long term financial plan and a minimisation of risks.	*Income*	963	1,074	1,097
		Expenses	796	743	481
		Surplus/(Deficit)	**167**	**331**	**616**

Major Variances

Major changes from the year-to-year budget for the above service areas relate to:
* Assets, Roads and Maintenance - due to $2.1 million in extra grant funding to assist in the delivery of infrastructure works
* Parks and Open Space - income relates to stimulus funding for works.
* Risk and Property - Insurance costs of $325K have been transferred to the governance service area in 2021/22.

Initiatives

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

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

Note: Most insurance costs have been now been transferred to the Governance Service area.

2. Services and service performance indicators

2.2 Strategic Objective 2 : Active & Engaged Communities

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

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
Aged & Disability Services	This service provides high quality aged and disability services including home and community care.	*Income*	1,031	1,494	1,410
		Expenses	1,735	1,779	1,775
		Surplus/(Deficit)	**(704)**	**(285)**	**(365)**
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*	351	199	143
		Expenses	370	472	422
		Surplus/(Deficit)	**(19)**	**(273)**	**(279)**
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*	214	207	208
		Expenses	902	865	847
		Surplus/(Deficit)	**(688)**	**(658)**	**(639)**
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*	53	142	3,993
		Expenses	730	449	599
		Surplus/(Deficit)	**(677)**	**(307)**	**3,394**
Youth	This service seeks to engage our young people. Invest in them now and create our community leaders for the future.	*Income*	35	25	25
		Expenses	114	154	137
		Surplus/(Deficit)	**(79)**	**(129)**	**(112)**
Community Development	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	*Income*	154	304	125
		Expenses	1,292	1,616	1,597
		Surplus/(Deficit)	**(1,138)**	**(1,312)**	**(1,472)**
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*	168	179	183
		Expenses	322	332	375
		Surplus/(Deficit)	**(154)**	**(153)**	**(192)**
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	*Income*	193	273	259
		Expenses	517	587	620
		Surplus/(Deficit)	**(324)**	**(314)**	**(361)**

Initiatives

* Hammon Park Trail Head $750K in 2021-22 ($2.1 million grant funded) with further works scheduled for 2022-23.
* Newlyn cricket net construction $240K, ($240K grant funded)
* Development of an Arts and Culture Strategy $40K.
* Development of our next Reconciliation Action Plan $29K.
* State and Federal Governments will continue to part fund the Home and Community Care and Commonwealth Home Support Program to deliver quality programs in aged and disability services.

2. Services and service performance indicators

2.3 Strategic Objective 3: Sustainable Environment

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

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
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.	*Income*	3,630	4,083	4,834
		Expenses	4,122	3,967	5,050
		Surplus/(Deficit)	**(492)**	**116**	**(216)**
Emergency Management	We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.	*Income*	120	220	120
		Expenses	329	220	211
		Surplus/(Deficit)	**(209)**	**-**	**(91)**
Sustainability	To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.	*Income*	15	-	-
		Expenses	149	175	112
		Surplus/(Deficit)	**(134)**	**(175)**	**(112)**
Natural Resource Management	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	*Income*	-	-	-
		Expenses	131	165	137
		Surplus/(Deficit)	**(131)**	**(165)**	**(137)**

Initiatives

* Development of a waste strategy to be implemented across the Shire, continuing funding allocation for resource recovery education and other waste management initiatives as well some minor works to improve transfer station operations.

* An Emergency Management Coordinator funded by the State Government ($120K grant funded).

* Flora and Fauna assessment for township planning $45K. (Strategic Planning)

* Update of Council's Sustainability and Biodiversity strategies.

2.4 Strategic Objective 4: Vibrant Economy

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

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
Economic Development and Tourism	To facilitate Hepburn Shire becoming a recognised tourist destination and to foster economic development that is appropriate within the Shire which increases employment and business opportunities.	*Income*	151	82	82
		Expenses	1,119	734	709
		Surplus/(Deficit)	**(968)**	**(652)**	**(627)**
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.	*Income*	535	500	560
		Expenses	1,170	1,080	1,606
		Surplus/(Deficit)	**(635)**	**(580)**	**(1,046)**

Major Variance

* Additional funding of $400K to support additional strategic planning projects following the adoption of a revised planning scheme, including

Initiatives

* A significant allocation of resource has been directed into strategic planning for the 2021-22 year. This will enable Council to commence and complete high priority work on Strategic Planning Schemes and planning scheme amendments.

* Continuation of the Community and Economic Development strategy, especially related to Covid recovery opportunities.

2. Services and service performance indicators

2.5 Strategic Objective 5: High Performing Organisation

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

Service area	Description of services provided		2019/20 Actual $'000	2020/21 Budget $'000	2021/22 Budget $'000
Financial Services	To deliver efficient and effective allocation of resources through sound financial planning and management, that is guided by the long-term financial plan and secures the financial viability of the municipality.	*Income*	4,867	4,743	2,561
		Expenses	2,019	1,510	1,533
		Surplus/(Deficit)	**2,848**	**3,233**	**1,028**
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*	15	306	-
		Expenses	1,175	1,585	1,481
		Surplus/(Deficit)	**(1,160)**	**(1,279)**	**(1,481)**
People and Culture	In partnership with Management, People and Culture 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*	-	157	-
		Expenses	614	718	570
		Surplus/(Deficit)	**(614)**	**(561)**	**(570)**
Customer Service	To provide consistent, high quality customer service, by managing, resolving, and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively; and exceeding customer expectations which will enable Council and our community to reach their goals.	*Income*	6	-	-
		Expenses	386	472	500
		Surplus/(Deficit)	**(380)**	**(472)**	**(500)**
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	*Income*	239	653	240
		Expenses	331	366	287
		Surplus/(Deficit)	**(92)**	**287**	**(47)**
Governance	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	*Income*	22	68	-
		Expenses	1,786	2,059	2,191
		Surplus/(Deficit)	**(1,764)**	**(1,991)**	**(2,191)**
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	*Income*	-	50	-
		Expenses	148	212	178
		Surplus/(Deficit)	**(148)**	**(162)**	**(178)**

Major Variances

Governance - Insurance costs of $325K have been transferred to the governance service area in 2021/22.
Building - A one-off building grant of $317K and income for the Working for Victoria program was received in the 2020/21 year.

Initiatives

* Council are committed to the improvement of it's 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.

* Development of a new Council website.

* 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 / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

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
		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)	Expenditure	Revenue
	$'000	$'000	$'000
Quality Community Infrastructure	(265)	7,556	7,291
Active & Engaged Communities	(26)	6,372	6,346
Sustainable Environment	(556)	5,510	4,954
Vibrant Economy	(1,673)	2,315	642
High Performing Organisation	(3,940)	6,740	2,801
Total	**(6,460)**	**28,493**	**22,033**
Expenses added in:			
Depreciation & Amortisation	(7,046)		
Finance costs	(213)		
Loss on Sale of Assets	30		
(Deficit) before funding sources	**(13,689)**		
Funding sources added in:			
General Rates Revenue	18,777		
Total Funding Sources	**18,777**		
Operating surplus / (deficit) for the year	**5,089**		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25. 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 2025

	Notes	Budget 2020/21 $'000	Budget 2021/22 $'000	Projections 2022/23 $'000	2023/24 $'000	2024/25 $'000
Income						
Rates and charges	4.1.1	22,266	23,547	24,190	24,755	25,445
Statutory fees and fines	4.1.2	915	946	970	994	1,019
User fees	4.1.3	964	1,043	1,069	1,096	1,123
Grants - Operating	4.1.4	8,741	4,260	7,169	7,344	7,524
Grants - Capital	4.1.4	2,355	9,199	3,689	4,864	3,489
Contributions - monetary	4.1.5	370	528	289	294	300
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(20)	(30)	(26)	(12)	(3)
Other income	4.1.6	1,485	1,384	1,409	1,436	1,462
Total income		37,076	**40,879**	38,759	40,772	40,360
Expenses						
Employee costs	4.1.7	15,518	15,412	15,797	16,192	16,597
Materials and services	4.1.8	11,424	12,318	12,233	12,478	12,728
Depreciation	4.1.9	7,168	6,926	6,998	7,072	7,146
Amortisation - intangible assets	4.1.10	101	121	121	121	121
Bad and doubtful debts		18	15	21	26	29
Borrowing costs		206	213	155	131	107
Other expenses	4.1.11	794	786	799	813	830
Total expenses		35,229	35,790	36,125	36,834	37,557
Surplus/(deficit) for the year		**1,847**	**5,089**	**2,634**	**3,938**	**2,803**
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total comprehensive result		**1,847**	**5,089**	**2,634**	**3,938**	**2,803**

3. Financial Statements

3.2 Balance Sheet

For the four years ending 30 June 2025

	Notes	Budget 2020/21 $'000	Budget 2021/22 $'000	Projections 2022/23 $'000	2023/24 $'000	2024/25 $'000
Assets						
Current assets						
Cash and cash equivalents		3,430	5,890	2,248	4,465	3,618
Trade and other receivables		4,208	4,378	4,404	4,448	4,502
Other financial assets		5,933	5,000	5,000	3,000	3,000
Inventories		6	15	19	16	14
Other assets		86	39	30	40	55
Total current assets	4.2.1	**13,663**	**15,322**	**11,701**	**11,970**	**11,189**
Non-current assets						
Property, infrastructure, plant & equipment		277,237	311,654	315,566	318,557	321,528
Intangible assets		415	792	671	550	429
Total non-current assets	4.2.1	**277,652**	**312,446**	**316,237**	**319,107**	**321,957**
Total assets		**291,314**	**327,768**	**327,938**	**331,077**	**333,146**
Liabilities						
Current liabilities						
Trade and other payables		2,196	1,853	1,899	1,695	1,693
Trust funds and deposits		962	1,185	1,189	1,193	1,197
Provisions		2,107	2,368	1,961	2,057	2,044
Interest-bearing liabilities	4.2.3	2,063	663	701	725	751
Other Liabilities	4.2.2	528	1,671	249	249	244
Total current liabilities	4.2.2	**7,855**	**7,740**	**5,998**	**5,919**	**5,928**
Non-current liabilities						
Provisions		442	436	445	454	463
Interest-bearing liabilities	4.2.3	4,397	4,580	3,859	3,125	2,365
Other Liabilities	4.2.2	63	27	18	23	30
Total non-current liabilities	4.2.2	**4,901**	**5,043**	**4,321**	**3,602**	**2,859**
Total liabilities		**12,757**	**12,783**	**10,320**	**9,520**	**8,787**
Net assets		**278,557**	**314,985**	**317,618**	**321,556**	**324,359**
Equity						
Accumulated surplus		**157,242**	170,438	172,777	176,515	180,143
Reserves		**121,315**	144,546	144,841	145,041	144,216
Total equity		**278,557**	**314,985**	**317,618**	**321,556**	**324,359**

3. Financial Statements

3.3 Statement of Changes in Equity

For the four years ending 30 June 2025

	Notes	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2020/21 Forecast					
Balance at beginning of the financial year		308,759	163,155	142,258	3,346
Surplus/(deficit) for the year		1,136	1,136	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(4,907)	-	4,907
Transfers from other reserves		-	4,765	-	(4,765)
Balance at end of the financial year		**309,895**	**164,148**	**142,258**	**3,489**
2021/22 Budget					
Balance at beginning of the financial year		309,895	164,148	142,258	3,489
Surplus/(deficit) for the year		5,089	5,089	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(899)	-	899
Transfers from other reserves	4.3.1	-	2,100	-	(2,100)
Balance at end of the financial year	4.3.2	**314,985**	**170,438**	**142,258**	**2,288**
2022/23 Budget					
Balance at beginning of the financial year		314,985	170,438	142,258	2,288
Surplus/(deficit) for the year		2,634	2,634	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(745)	-	745
Transfers from other reserves		-	450	-	(450)
Balance at end of the financial year		**317,618**	**172,777**	**142,258**	**2,583**
2023/24 Budget					
Balance at beginning of the financial year		317,618	172,777	142,258	2,583
Surplus/(deficit) for the year		3,938	3,938	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(550)	-	550
Transfers from other reserves		-	350	-	(350)
Balance at end of the financial year		**321,556**	**176,516**	**142,258**	**2,783**
2024/25 Budget					
Balance at beginning of the financial year		321,556	176,516	142,258	2,783
Surplus/(deficit) for the year		2,803	2,803	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(725)	-	725
Transfers from other reserves		-	1,549	-	(1,549)
Balance at end of the financial year		**324,359**	**180,143**	**142,258**	**1,959**

3. Financial Statements

3.4 Statement of Cash Flows

For the four years ending 30 June 2025

	Notes	Budget 2020/21 $'000	Budget 2021/22 $'000	Projections 2022/23 $'000	2023/24 $'000	2024/25 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		22,156	**23,722**	24,010	24,555	25,232
Statutory fees and fines		898	**931**	956	980	1,005
User fees		850	**966**	1,064	1,085	1,110
Grants - operating		8,741	**4,260**	7,169	7,344	7,524
Grants - capital		2,355	**9,199**	3,689	4,864	3,489
Contributions - monetary		370	**528**	289	294	300
Interest received		320	**235**	278	282	285
Rent received		1,048	**1,055**	(337)	1,121	1,141
Trust funds and deposits taken		-	**(11)**	4	4	4
Other receipts		227	**186**	190	194	198
Employee costs		(15,518)	**(15,327)**	(16,204)	(16,096)	(16,610)
Materials and services		(11,424)	**(12,639)**	(12,170)	(12,681)	(12,733)
Other payments		(795)	**(786)**	(800)	(815)	(831)
Net cash provided by/(used in) operating activities	4.4.1	**9,229**	**12,320**	**8,137**	**11,132**	**10,114**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(12,631)	**(11,315)**	(10,970)	(10,087)	(10,195)
Proceeds from sale of property, infrastructure, plant and equipment		(20)	**(30)**	34	13	75
Payments for investments		(8,000)	**(6,000)**	(8,000)	(6,000)	(8,000)
Proceeds from sale of investments		8,000	**6,000**	8,000	8,000	8,000
Net cash provided by/ (used in) investing activities	4.4.2	**(12,651)**	**(11,345)**	**(10,936)**	**(8,074)**	**(10,120)**
Cash flows from financing activities						
Finance costs		(206)	**(213)**	(155)	(131)	(107)
Proceeds from borrowings		3,012	**740**	-	-	-
Repayment of borrowings		(532)	**(2,128)**	(687)	(709)	(734)
Net cash provided by/(used in) financing activities	4.4.3	**2,274**	**(1,600)**	**(843)**	**(841)**	**(841)**
Net increase/(decrease) in cash & cash equivalents		(1,147)	**(625)**	**(3,642)**	**2,217**	**(846)**
Cash and cash equivalents at the beginning of the financial year		4,577	**6,515**	5,890	2,247	4,465
Cash and cash equivalents at the end of the financial year		**3,430**	**5,890**	**2,247**	**4,465**	**3,618**

3. Financial Statements

3.5 Statement of Capital Works

For the four years ending 30 June 2024

	Notes	Budget 2020/21 $'000	Budget 2021/22 $'000	Projections 2022/23 $'000	2023/24 $'000	2024/25 $'000
Property						
Land improvements		88	-	24	60	84
Buildings and improvements		5,318	1,246	1,085	875	981
Total property		5,406	1,246	1,109	935	1,065
Plant and equipment						
Plant, machinery and equipment		866	860	620	620	620
Computers and telecommunications		602	917	660	701	660
Library books		60	60	60	60	60
Total plant and equipment		1,527	1,837	1,340	1,381	1,340
Infrastructure						
Roads		2,886	3,077	3,256	3,256	3,256
Bridges		275	600	-	-	1,600
Footpaths and cycleways		549	534	991	845	605
Drainage		299	270	270	270	270
Recreational, leisure and community facilities		1,679	2,943	2,675	2,375	1,205
Waste Management		47	169	450	-	-
Parks, open space and streetscapes		207	763	515	492	324
Other infrastructure		118	212	364	534	530
Total infrastructure		6,060	8,569	8,521	7,771	7,790
Total capital works expenditure	4.5.1	12,993	11,652	10,970	10,087	10,195
Represented by:						
New asset expenditure		3,404	1,670	2,601	2,684	919
Asset renewal expenditure		7,750	7,761	5,652	6,131	7,728
Asset upgrade expenditure		1,839	2,221	2,717	1,272	1,548
Total capital works expenditure	4.5.1	12,993	11,652	10,970	10,087	10,195
Funding sources represented by:						
Grants		2,275	5,992	3,690	4,864	3,489
Contributions & asset sales		192	390	120	100	100
Council cash		7,514	5,270	7,160	5,124	6,606
Borrowings		3,012	-	-	-	-
Total capital works expenditure	4.5.1	12,993	11,652	10,970	10,087	10,195

3. Financial Statements

3.6 Statement of Human Resources

For the four years ending 30 June 2025

	Budget	Budget	Projections		
	2020/21	2021/22	2022/23	2023/24	2024/25
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	15,518	**15,412**	15,797	16,192	16,597
Employee costs - capital	1,035	**1,193**	1,223	1,253	1,285
Total staff expenditure	16,552	**16,605**	17,020	17,446	17,882
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	179.9	**175.7**	175.7	172.7	172.7
Total staff numbers	179.9	**175.7**	175.7	172.7	172.7

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

Directorate	Budget	Permanent		Casual
	2021/22	Full Time	Part time	
	$'000	$'000	$'000	$'000
Community & Corporate Services	**6,586**	3,725	2,371	490
Executive Services	**867**	802	65	
Infrastructure and Development Services	**7,404**	5,983	706	715
Total permanent staff expenditure	**14,856**	10,510	3,142	1,205
Other employee related expenditure	**556**			
Capitalised labour costs	**1,193**			
Total expenditure	**16,605**			

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

Directorate	Comprises			
	Budget	Permanent		
	2020/21	Full Time	Part time	Casual
Community & Corporate Services	**71.3**	36.0	29.4	5.9
Executive Services	**7.5**	6.0	0.8	0.7
Infrastructure and Development Services	**84.8**	67.6	8.5	8.7
Total staff	**163.5**	109.6	38.7	15.3
Capitalised labour	**12.2**			
Total staff	**175.7**			

A full workforce analysis will be undertaken as part of Council's long-term planning process which will be completed prior to October 31st 2021.

Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2025

	2021/22 $'000	2022/23 $'000	2023/24 $'000	2024/25 $'000
Executive Services				
Permanent - Full time	**802**	**822**	**843**	**864**
Female	416	427	437	448
Male	386	395	405	415
Self-described gender	-	-	-	-
Permanent - Part time	**65**	**66**	**68**	**70**
Female	65	66	68	70
Male	-	-	-	-
Self-described gender	-	-	-	-
Total Executive Services	**867**	**888**	**911**	**933**
Infrastructure and Development Services				
Permanent - Full time	**5,983**	**6,132**	**6,286**	**6,443**
Female	1,190	1,220	1,250	1,281
Male	4,793	4,913	5,036	5,161
Self-described gender	-	-	-	-
Permanent - Part time	**706**	**724**	**742**	**760**
Female	370	379	389	398
Male	336	345	353	362
Self-described gender	-	-	-	-
Total Infrastructure and Development Services	**6,689**	**6,856**	**7,028**	**7,203**
Community & Corporate Services				
Permanent - Full time	**3,725**	**3,818**	**3,913**	**4,011**
Female	2,607	2,672	2,739	2,807
Male	1,118	1,146	1,175	1,204
Self-described gender	-	-	-	-
Permanent - Part time	**2,371**	**2,430**	**2,491**	**2,553**
Female	2,165	2,219	2,275	2,332
Male	206	211	216	222
Self-described gender	-	-	-	-
Total Community & Corporate Services	**6,096**	**6,248**	**6,404**	**6,565**
Casuals, temporary and other expenditure	1,761	1,805	1,850	1,896
Capitalised labour costs	1,193	1,223	1,253	1,285
Total staff expenditure	**15,412**	**15,797**	**16,192**	**16,597**

Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2025 continued

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
Executive Services				
Permanent - Full time	**6.0**	**6.0**	**6.0**	**6.0**
Female	4.0	4.0	4.0	4.0
Male	2.0	2.0	2.0	2.0
Self-described gender	-	-	-	-
Permanent - Part time	**0.8**	**0.8**	**0.8**	**0.8**
Female	0.8	0.8	0.8	0.8
Male	-	-	-	-
Self-described gender	-	-	-	-
Total Executive	**6.8**	**6.8**	**6.8**	**6.8**
Infrastructure and Development Services				
Permanent - Full time	**67.6**	**67.6**	**66.6**	**66.6**
Female	11.0	11.0	11.0	11.0
Male	56.6	56.6	55.6	55.6
Self-described gender	-	-	-	-
Permanent - Part time	**8.5**	**8.5**	**8.5**	**8.5**
Female	3.7	3.7	3.7	3.7
Male	4.8	4.8	4.8	4.8
Self-described gender	-	-	-	-
Total Infrastucture and Development Services	**76.1**	**76.1**	**75.1**	**75.1**
Community & Corporate Services				
Permanent - Full time	**36.0**	**36.0**	**34.0**	**34.0**
Female	26.0	26.0	25.0	25.0
Male	10.0	10.0	9.0	9.0
Self-described gender	-	-	-	-
Permanent - Part time	**29.4**	**29.4**	**29.4**	**29.4**
Female	26.7	26.7	26.7	26.7
Male	2.6	2.6	2.6	2.6
Self-described gender	-	-	-	-
Total Community & Coporate Services	**65.4**	**65.4**	**63.4**	**63.4**
Casuals and temporary staff	15.3	15.3	15.3	15.3
Capitalised labour	12.2	12.2	12.2	12.2
Total staff numbers	**175.7**	**175.7**	**172.7**	**172.7**

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's 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 2021/22 the FGRS cap has been set at 1.5%. 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 1.5% in line with the rate cap.

This budget will raise total rates and charges for 2021-2022 of $23,547,353.

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

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
General rates*	18,275	**18,777**	502	2.7%
Waste management charge	1,662	**2,051**	388	23.4%
Service rates and charges	1,937	**2,325**	388	20.0%
Special rates and charges	125	**125**	-	100.0%
Supplementary rates and rate adjustments*	150	**152**	2	1.5%
Interest on rates and charges	110	**110**	-	0.0%
Revenue in lieu of rates	6	**7**	1	10.0%
Total rates and charges	**22,266**	**23,547**	**1,281**	**5.8%**

*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	2020/21 cents/$CIV*	2021/22 cents/$CIV*	Change	%
General rate for residential properties	0.31100	**0.29270**	(0.0183)	-5.88%
Rate concession for farm properties	0.20220	**0.19030**	(0.0119)	-5.89%
General rate for commercial properties	0.36080	**0.33950**	(0.0213)	-5.90%
General rate for mixed use properties	0.36080	**0.33950**	(0.0213)	-5.90%
General rate for industrial properties	0.36080	**0.33950**	(0.0213)	-5.90%
General rate for vacant land township properties	0.38880	**0.36590**	(0.0229)	-5.89%
General rate for vacant land other properties	0.31100	**0.29270**	(0.0183)	-5.88%
Rate concession for trust for nature properties	0.15550	**0.14640**	(0.0091)	-5.85%
Rate concession for recreational properties	0.15550	**0.14640**	(0.0091)	-5.85%

*Cents/$CIV are subject to minor changes as the general revaluation is finalised, and will be adopted when the proposed budget adopted in June 2021.

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	2020/21 $'000	2021/22 $'000	Change $'000	%
Residential	12,140	**12,554**	414	3.4%
Farm	2,088	**2,175**	87	4.2%
Commercial	2,307	**2,200**	(107)	-4.6%
Industrial	101	**104**	3	3.1%
Mixed Use	308	**299**	(9)	-2.9%
Vacant land - township	631	**724**	93	14.7%
Vacant land - other	667	**687**	21	3.1%
Trust for nature	18	**18**	-	0.0%
Recreational	15	**15**	(0)	-1.4%
Total amount to be raised by general rates	**18,275**	**18,777**	**502**	**2.7%**

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	2020/21 Budget Number	2021/22 Budget Number	Change	%
Residential	7,669	**7,801**	132	1.7%
Farm	1,127	**1,143**	16	1.4%
Commercial	859	**848**	(11)	-1.3%
Industrial	58	**59**	1	1.7%
Mixed use	111	**106**	(5)	-4.5%
Vacant land - township	645	**675**	30	4.7%
Vacant land - other	855	**839**	(16)	-1.9%
Trust for nature	21	**21**	-	0.0%
Recreational	13	**13**	-	0.0%
Total number of assessments	**11,358**	**11,505**	**147**	**1.3%**

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	2020/21 $'000	2021/22 $'000	Change $'000	%
Residential	**3,903,561**	**4,289,010**	385,449	9.9%
Farm	**1,032,674**	**1,143,082**	110,408	10.7%
Commercial	**639,507**	**648,077**	8,570	1.3%
Industrial	**28,046**	**30,712**	2,666	9.5%
Mixed Use	**85,581**	**88,175**	2,594	3.0%
Vacant land - township	**162,264**	**197,808**	35,544	21.9%
Vacant land - other	**214,321**	**234,831**	20,510	9.6%
Trust for Nature	**11,662**	**12,587**	925	7.9%
Recreational	**9,730**	**10,195**	465	4.8%
Total value of land	**6,087,346**	**6,654,477**	**567,131**	**9.3%**

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 2020/21 $	Per Rateable Property 2021/22 $	Change $	%
Kerbside collection - garbage (weekly)	149	**179**	30	20.1%
Kerbside collection - garbage (Fortnightly)	122	**148**	26	21.3%
Kerbside collection - recycling (Fortnightly)	95	**115**	20	21.1%
Commercial garbage charge	351	**423**	72	20.5%
Waste management improved charge	152	**185**	33	21.7%
Waste management unimproved charge	152	**185**	33	21.7%

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	2020/21 $'000	2021/22 $'000	Change $'000	%
Kerbside collection - garbage (weekly)	833	**994**	161	19.3%
Kerbside collection - garbage (Fortnightly)	267	**309**	42	15.7%
Kerbside collection - recycling (Fortnightly)	727	**909**	182	25.1%
Commercial garbage charge	111	**114**	3	2.5%
Waste management improved charge	1,411	**1,740**	328	23.3%
Waste management unimproved charge	251	**311**	60	23.9%
Total	**3,600**	**4,376**	**776**	**21.6%**

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

	2020/21 $'000	2021/22 $'000	Change $	%
Residential	11,861	**12,554**	692	5.8%
Farm	1,832	**2,175**	342	18.7%
Commercial	2,373	**2,200**	- 173	-7.3%
Industrial	115	**104**	- 11	-9.4%
Mixed Use	316	**299**	- 16	-5.1%
Vacant land - township	591	**724**	133	22.5%
Vacant land - other	674	**687**	13	2.0%
Trust for Nature	18	**18**	0	0.7%
Recreational	16	**15**	- 2	-9.2%
Special rates and charges	125	**125**	-	100.0%
Supplementary rates and rate adjustments	150	**152**	2	1.5%
Interest on rates and charges	144	**110**	(34)	-23.6%
Revenue in lieu of rates	6	**7**	1	12.3%
Kerbside collection - garbage (weekly)	724	**1,416**	692	95.6%
Kerbside collection - garbage (Fortnightly)	214	**-**	- 214	-100.0%
Kerbside collection - recycling (Fortnightly)	618	**909**	291	47.0%
Commercial garbage charge	74	**-**	- 74	-100.0%
Waste management improved charge	1,231	**1,740**	509	41.3%
Waste management unimproved charge	223	**311**	88	39.4%
Total Rates and charges	**21,306**	**23,547**	**2,241**	**10.5%**

4.1.1(i) Fair Go Rates System Compliance

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

		2020/21		2021/22
Total Rates (Prior year annualised)	$	17,905,865	$	18,502,758
Number of rateable properties (excluding recreational)		11,345		11,492
Base Average Rates	$	1,578.30	$	1,610.06
Maximum Rate Increase (set by the State Government)		2.00%		1.50%
Capped Average Rate	$	1,609.87	$	1,634.21
Maximum General Rates and Municipal Charges Revenue	$	18,263,982	$	18,780,299
Budgeted General Rates and Municipal Charges Revenue	$	18,259,834	$	18,777,212
Budgeted Supplementary Rates	$	150,000	$	152,250
Budgeted Total Rates and Municipal Charges Revenue	$	18,409,834	$	18,929,462

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 (2021/2022: estimated $152,500)
* 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 0.2927% (0.2927 cents in the dollar of CIV) for all rateable residential properties;
* A concessional rate of 0.1903% (0.1903 cents in the dollar of CIV) for all rateable farm properties;
* A general rate of 0.3395% (0.3395 cents in the dollar of CIV) for all rateable commercial properties;
* A general rate of 0.3395% (0.3395 cents in the dollar of CIV) for all rateable industrial properties;
* A general rate of 0.3395% (0.3395 cents in the dollar of CIV) for all rateable mixed use properties;
* A general rate of 0.3659% (0.3659 cents in the dollar of CIV) for all rateable vacant land-township properties;
* A general rate of 0.2927% (0.2927 cents in the dollar of CIV) for all rateable vacant land-other properties;
* A concessional rate of 0.1464% (0.1464 cents in the dollar of CIV) for all rateable trust for nature properties;
* A concessional rate of 0.1464% (0.1464 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 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Infringements and costs	104	**93**	-	0
Permits	93	**93**	-	0.0%
Registration fees	233	**238**	5	2.2%
Planning fees	455	**455**	-	0.0%
Other fees and fines	30	**67**	37	122.1%
Total statutory fees and fines	**915**	**946**	31	3.4%

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

4.1.3 User fees

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Aged and health services	296	**301**	5	1.7%
Aquatic centres	12	**12**	0	2.0%
Building services	241	**256**	16	6.5%
Waste management services	316	**324**	8	2.6%
Other fees and charges	99	**149**	50	50.7%
Total user fees	964	**1,043**	79	8.2%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of human services such home help services and building services. User charges are projected to increase by 8.2% or $79,000 over 2020/21, mainly due to recovery of additional planning and building fees, such as S173 costs.

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 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	**7,249**	**6,571**	(678)	-9.4%
State funded grants	**2,162**	**6,889**	4,726	218.6%
Total grants received	**9,412**	**13,460**	**4,048**	**43.0%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - General	3,617	**1,758**	(1,860)	-51.4%
Financial Assistance Grants - Local Roads	1,703	**784**	(918)	-53.9%
General home care	961	**955**	(5)	-0.6%
Recurrent - State Government				
Aged care	150	**153**	3	2.0%
Libraries	167	**170**	3	1.9%
Maternal and child health	140	**143**	3	2.0%
Emergency management and preparation	120	**120**	-	0.0%
School crossing supervisors	32	**32**	1	2.0%
Youth	25	**25**	-	0.0%
Other	56	**58**	1	2.0%
Total recurrent grants	**6,850**	**4,198**	**(2,772)**	**-40.5%**
Non-recurrent - State Government				
Information Technology	100	**-**	(100)	-100.0%
Working for Victoria	1,585	**-**	(1,585)	-100.0%
Recreation	30	**-**	(30)	100.0%
Transport	29	**29**	-	0.0%
Waste and Environment	28	**34**	-	0.0%
Total non-recurrent grants	**1,891**	**62**	(1,829)	-96.7%
Total operating grants	**8,741**	**4,260**	**(4,482)**	**-51.3%**
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	969	**969**	-	0.0%
Total recurrent grants	**969**	**969**	**-**	**0.0%**
Non-recurrent - Federal Government				
Local Government Community Infrastructure Funding	**-**	**2,105**	2,105	0.0%
Non-recurrent - State Government				
Roads	98	**-**	(98)	-100.0%
Buildings	500	**1,500**	1,000	100%
Recreation	696	**4,556**	3,860	554.6%
Tourism	92	**-**	(92)	100.0%
Waste and Environment	-	**70**	70	100.0%
Total non-recurrent grants	**1,386**	**8,231**	**6,844**	**493.8%**
Total capital grants	**2,355**	**9,199**	**6,844**	**290.6%**
Total Grants	**11,096**	**13,460**	**2,363**	**21.3%**

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 51.3% or $4.482 million compared to 2020/21. Council has chosen not to recognise VGC grants received in advance as it has in previous years, this has decreased the budgeted grant by $2.77 million. In 2020-21 Council received a grant from the Work for Victoria scheme of $1.585 million, this was a one-off grant. 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 290.6% or $6.844 million compared to 2020/21. Section 4.5 "Capital works program" includes a more detailed lisitng of the capital grants expected to be received during the 2021/2022 year.

4. Notes to the financial statements

4.1.5 Contributions

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Monetary	370	**528**	158	42.7%
Non-monetary	-	**-**	-	0.0%
Total contributions	370	**528**	158	42.7%

Contributions can relate to monies paid by developers in regard to public resort and recreation, drainage and car parking in accordance with planning permits issued for property development, as well as community groups contributions to capital works.

4.1.6 Other income

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Interest	210	**125**	(85)	-40.5%
Reimbursements	121	**71**	(50)	-41.3%
Rental income	1,048	**1,073**	25	2.4%
Other	106	**115**	9	8.9%
Total other income	1,485	**1,384**	(101)	-6.8%

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 continuing low interest rates.

4.1.7 Employee costs

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Wages and salaries	13,363	**12,972**	(390)	-2.9%
WorkCover	423	**821**	398	94.2%
Superannuation	1,312	**1,353**	41	3.1%
Fringe Benefits Tax	95	**75**	(20)	-21.1%
Other initiatives	325	**191**	(134)	-41.3%
Total employee costs	15,518	**15,412**	(105)	-0.7%

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 decrease by 0.7% or $105K compared to 2020/2021.

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 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Contract and consultant payments	6,123	**6,987**	864	14.1%
Materials and maintenance	3,204	**3,102**	(102)	-3.2%
Utilities	580	**620**	40	6.9%
Office administration	348	**377**	29	8.3%
Information technology	690	**701**	11	1.5%
Insurance	479	**530**	51	10.6%
Total materials and services	11,424	**12,318**	893	7.8%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 7.6% or $863,000 compared to 2020/2021. The majority of the additional cost relates to the increase in waste services contractor costs.

4.1.9 Depreciation

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Property	1,269	**1,366**	96	7.6%
Plant & equipment	908	**815**	(93)	-10.3%
Infrastructure	4,990	**4,745**	(245)	-4.9%
Total depreciation and amortisation	7,168	**6,926**	(242)	-3.4%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

4. Notes to the financial statements

4.1.10 Amortisation - Intangible assets

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Intangible assets	101	**121**	20	19.8%
Total amortisation - intangible assets	101	**121**	20	19.8%

4.1.11 Other expenses

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Auditors remuneration- VAGO	54	**54**	(0)	-0.4%
Auditors remuneration - Internal	24	**28**	4	14.7%
Councillors allowances	210	**208**	(2)	-0.9%
Community grants	354	**352**	(2)	-0.6%
Others	152	**145**	(7)	-4.6%
Total other expenses	794	**786**	(8)	-0.9%

Other expenses relate to a range of unclassified items including contributions to community groups, audit expenses, councillor allowances and other miscellaneous expenditure items. Other expenses are budgeted to decrease by .9% or $8,000 compared to 2020/2021.

4.2 Balance Sheet

4.2.1 Assets

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Assets				
Current assets				
Cash and cash equivalents	3,430	**5,890**	2,461	71.7%
Trade and other receivables	4,208	**4,378**	170	4.0%
Other financial assets	5,933	**5,000**	(933)	-15.7%
Inventories	6	**15**	9	143.3%
Other assets	86	**39**	(47)	-55.1%
Total current assets	**13,663**	**15,322**	**1,660**	**12.1%**
Non-current assets				
Property, infrastructure, plant & equipment	277,237	**311,654**	34,417	12.4%
Intangible assets	415	**792**	378	91.0%
Total non-current assets	**277,652**	**312,446**	**34,794**	**12.5%**
Total assets	**291,315**	**327,768**	**36,454**	**12.5%**

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 $1.69 million or 12.4% compared to 2020/2021. 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 $34.794 million or 12.5% compared to 2020/2021 reflecting a significant change in asset valuations in the 2020/21 year and 2021/22 budgeted capital works less depreciation.

4. Notes to the financial statements

4.2.2 Liabilities

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Liabilities				
Current liabilities				
Trade and other payables	2,196	**1,853**	(343)	-15.6%
Trust funds and deposits	962	**1,185**	223	23.2%
Provisions	2,107	**2,368**	261	12.4%
Interest-bearing liabilities	2,063	**663**	(1,400)	-67.9%
Other Liabilities	528	**1,671**	1,143	216.5%
Total current liabilities	**7,855**	**7,740**	**(116)**	**-1.5%**
Non-current liabilities				
Provisions	442	**436**	(6)	-1.4%
Interest-bearing liabilities	4,397	**4,580**	184	4.2%
Other Liabilities	63	**27**	(36)	-57.1%
Total non-current liabilities	**4,901**	**5,043**	**142**	**2.9%**
Total liabilities	**12,757**	**12,783**	**26**	**0.2%**

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 increase by $26K or 0.2% compared to the budget 2020/2021.

4.2.3 Borrowings

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

	Forecast 2020/21 $'000	Budget 2021/22 $'000
Amount borrowed as at 30 June of the prior year	3,990	6,631
Amount proposed to be borrowed	3,012	740
Amount projected to be redeemed	(371)	(2,128)
Amount of borrowings as at 30 June	6,631	5,243

Borrowings are an important funding source which enables funding for capital works or other items as identified without adversely affecting Council's liquidity position. Council has committed to borrowing an additional $740K to fund the Hepburn Hub at the Rex project during 2021/22, while repaying $2.128 million of previously committed borrowings.

Year	New Borrowings $'000	Principal Paid $'000	Interest paid $'000	Balance 30 June $'000
2020/2021 (Forecast)				6,631
2021/2022	740	2,128	213	5,243
2022/2023	-	684	155	4,559
2023/2024	-	709	131	3,850
2024/2025	-	734	107	3,116

4.3 Statement of changes in Equity

4.3.1 Reserves

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2021/2022 Budget				
Balance at beginning of the financial year	309,895	164,148	142,258	3,489
Surplus/(deficit) for the year	5,089	5,089	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers to other reserves	-	(899)	-	899
Transfers from other reserves	-	2,100	-	(2,100)
Balance at end of the financial year	**314,984**	**170,438**	**142,258**	**2,288**

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 2021/2022 is forecast to be a transfer from reserves of $1.171 million. Each reserve and their forecast balance are shown below, with all "other reserves" cash backed.

4. Notes to the financial statements

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Asset revaluation reserve	**118,024**	**142,258**	**24,234**	**20.5%**
Other reserves				
Open Space Recreation Reserve *	729	**1,361**	632	86.6%
Mineral Springs Reserves Financial Reserve *	1,014	**884**	(130)	-12.8%
Discretionary Reserves				
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)**	(459)	0.0%
Debt Management Reserve	1,419	**373**	(1,046)	-73.7%
Total Other Reserves	**3,291**	**2,288**	**(1,003)**	**-30.5%**
Total Reserves	**121,315**	**144,546**	**23,231**	**19.1%**

** Indicates statutory reserve*

4.3.2 Equity

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Equity				
Accumulated surplus	157,242	**170,438**	13,196	8.4%
Reserves	121,315	**144,546**	23,231	19.1%
Total equity	278,557	**314,984**	36,427	13.1%

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 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
	Inflows (Outflows)	**Inflows (Outflows)**		
Rates and charges	22,156	**23,722**	1,566	7.1%
Statutory fees and fines	898	**931**	33	3.7%
User fees	850	**966**	115	13.5%
Grants - operating	8,741	**4,260**	(4,481)	-51.3%
Grants - capital	2,355	**9,199**	6,844	290.6%
Contributions - monetary	370	**528**	158	42.7%
Interest received	320	**235**	(85)	-26.6%
Rent received	1,048	**1,055**	7	0.7%
Trust funds and deposits taken	-	**(11)**	(11)	0.0%
Other receipts	227	**186**	(41)	-17.9%
Employee costs	(15,518)	**(15,327)**	190	-1.2%
Materials and services	(11,424)	**(12,639)**	(1,216)	10.6%
Other payments	(795)	**(786)**	9	-1.1%
Net cash provided by/(used in) operating activities	**9,229**	**12,320**	**3,090**	**33.5%**

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

4.4.2 Net cash flows provided by/used in investing activities

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
	Inflows (Outflows)	**Inflows (Outflows)**		
Payments for property, infrastructure, plant and equipment	(12,631)	**(11,315)**	1,316	-10.4%
Proceeds from sale of property, infrastructure, plant and	(20)	**(30)**	(10)	50.0%
Payments for investments	(8,000)	**(6,000)**	2,000	-25.0%
Proceeds from sale of investments	8,000	**6,000**	(2,000)	-25.0%
Net cash provided by/ (used in) investing activities	**(12,651)**	**(11,345)**	**1,306**	**-10.3%**

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 2020/2021 budget for net cash used in investing activities is $11.345 million, which is $1.306 million less than 2020/2021. This is reflective of an decrease in the capital works program when compared to 2020/2021 which was inflated due to the inclusion of the Hepburn Hub at the Rex project. This has been offset to some extent by additional Capital grant funding for a number of new projects.

4.4.3 Net cash flows provided by/used in financing activities

	Budget 2020/21 $'000 Inflows (Outflows)	Budget 2021/22 $'000 **Inflows (Outflows)**	Change $'000	%
Finance costs	(206)	**(213)**	(6)	3.1%
Proceeds from borrowings	3,012	**740**	(2,272)	100.0%
Repayment of borrowings	(532)	**(2,128)**	(1,596)	300.3%
Net cash provided by/(used in) financing activities	**2,274**	**(1,600)**	**(3,875)**	**-170.4%**

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

The 2021/2022 budget for cash flows provided by financing activities is a decrease in cash of $1.6 million. The borrowing for the Hepburn Hub at the Rex project required significant funding in 2020/2021.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/2022 year, classified by expenditure type and funding source.

4.5.1 Summary

	Budget 2020/21 $'000	Budget 2021/22 $'000	Change $'000	%
Property	5,406	**1,246**	(4,160)	-77%
Plant and equipment	1,527	**1,837**	310	20%
Infrastructure	6,060	**8,569**	2,509	41%
Total	**12,993**	**11,652**	**(1,341)**	**-10%**

	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council cash	Carry Forward
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**1,246**	-	646	600	950	50	246	-
Plant and equipment	**1,837**	133	1,530	175	-	140	1,697	-
Infrastructure	**8,569**	1,537	5,585	1,446	5,042	200	3,327	-
Total	**11,652**	1,670	7,761	2,221	5,992	390	5,270	-

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	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council cash	Borrowing
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY								
Land Improvements								
		-	-	-	-	-	-	-
Buildings								
Creswick Mechanics Institute	70	-	70	-	-	-	70	-
Painting Program	83	-	83		-	-	83	-
Building Renewal Program	93	-	93	-	-	-	93	-
Trentham Community Hub	200	-	-	200	200	-	-	-
Bullarto Railway Station	400	-	-	400	350	50	-	-
Unconfirmed stimulus funding works	400	-	400	-	400	-	-	-
							-	
TOTAL PROPERTY	**1,246**	**-**	**646**	**600**	**950**	**50**	**246**	**-**
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle and Plant Replacement	**860**	-	860	-	-	140	720	-
Computers and Telecommunications								
IT Hardware / Technology Renewal Program	**842**	133	610	100	-	-	842	-
Council Website Upgrade	**75**	-	-	75	-	-	75	-
Library books								
Library Collection Renewal	**60**	-	60	-	-	-	60	-
TOTAL PLANT AND EQUIPMENT	**1,837**	133	1,530	175	-	140	1,697	-
INFRASTRUCTURE								
Roads								
Road Reseals Program	**1,052**	-	1,052	-	969	-	84	-
Gravel Resheet Program	**570**	-	570	-	-	-	570	-
Pavement Rehabilitation	**1,419**	-	1,419	-	1,120	-	299	-
Road Safety Improvements Program	**36**	-	-	36	-	-	36	-
Bridges		-						
Bridge Renewal Program	**600**	-	600	-	-	-	600	-
Footpaths and Cycleways								
Footpath Improvement and Renewal Program	**504**	267	237	-	504	-	0	-
Clunes Walkability	**30**	-	-	30	-	-	30	-
Drainage								
Drainage/Kerb & Channel Implementation and Renewal and Program	**270**	-	270	-	70	-	200	-

4.5.2 Capital works program (continued)

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council cash	Borrowing
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Recreational, Leisure & Community Facilities								
		-		-	-	-	-	-
Lee Medlyn Bottle Museum	**220**	-	220	-	60	-	160	-
Magic Pudding Playground - Masterplan	**20**	-	-	20	20	-	-	
Chatfield Reserve Lake Daylesford Landscape Works	**162**	162	-	-	-	-	162	-
Clunes Recreation Reserve Netball Pavilion Redevelopment	**12**	-	-	12	-	-	12	-
Doug Lindsay Reserve Carpark	**167**	-	-	167	167		-	
Glenlyon Pavilion Redevelopment	**24**	-	-	24	-	-	24	-
Hard Court Renewal Program	**144**	-	144	-	-	-	144	-
Newlyn Cricket Net Construction	**240**	240	-	-	240	-	-	-
Newlyn Recreation Reserve Playground Upgrade Planning	**11**	-	-	11	-	-	11	-
Reserve and Open Space Furniture Renewal and Expansion Program	**52**	-	52	-	-	-	52	-
Recreation Facility Accessible Carpark and Pathways	**24**	24	-	-	-	-	24	-
Hammon Park Trail Head	**750**	750	-	-	750	-	-	-
Trentham Recreation Reserve Pavilion	**749**	-	-	749	749	-	-	-
Pool Building Renewal Works Program	**55**	-	55	-	-	-	55	-
Glenlyon Recreation Reserve Land Contamination	**262**	-	262	-	-	-	262	-
Recreation Lighting Strategy	**30**	-	-	30	-	-	30	-
Daylesford Secondary College - (ARC) Masterplan Implementation	**22**	-	-	22	-	-	22	-
Waste Management								
Transfer Station Improvement Scoping *	**30**	-	-	30	-	-	30	-
Trentham Transfer Station Site Hut Replacement *	**79**	79	-	-	40	-	40	-
Transfer Station Improvements *	**60**	-	-	60	30	-	30	-
Parks, Open Space and Streetscapes								
Creswick Streetscape Upgrade	**36**	-	-	36	-	-	36	-
Lake Daylesford Amphitheatre Repair Works +	**132**	-	132	-	24	-	108	-
Water Fountain - Trentham	**15**	15	-	-	-	-	15	-
Wombat Hill Botanic Gardens	**500**	-	500	-	300	200	-	-
Clunes Streetscape	**50**	-	-	50	-	-	50	-
Mineral Springs Pavilion Floor Upgrade +	**30**	-	30		-	-	30	-
Other Infrastructure								
Building Efficiency Upgrades	**50**	-	-	50	-	-	50	-
Hepburn Mineral Spring Reserve Steps and Retaining Wall Refurbishment +	**18**	-	18	-	-	-	18	-
Mineral Springs Priority Projects +	**120**	-	-	120	-	-	120	-
Town Signage Renewal Program	**24**	-	24	-	-	-	24	-
TOTAL INFRASTRUCTURE	**8,569**	**1,537**	**5,585**	**1,446**	**5,042**	**200**	**3,327**	**-**
TOTAL CAPITAL WORKS	**11,652**	**1,670**	**7,761**	**2,221**	**5,992**	**390**	**5,270**	**-**

The capital works program for 2021-22 highlights that grant funding for major projects will be received during the year and will create a commitment to deliver in future year(s). The commitment of $3.207 million will be factored in future year Capital program planning.

4.6 Non-Capital projects program

This section presents a listing of non-capital projects that will be undertaken for the 2021/2022 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	Income	Net Cost to Council
	$'000	$'000	$'000
Arts & Culture Strategy	40	-	40
Land Exchange - associated legal charges	29	-	29
Solar Savers Program	125	125	-
Community Christmas Celebration program	10	-	10
Flora And Fauna Assessments For Township Structure Planning	45	-	45
Waste And Recycling Improvements	49	-	49
Waste Strategy 2021-25	44	-	44
Electoral Representation Review	35	-	35
Reconciliation Action Plan - Innovate	29	-	29
Walking & Cycling Strategy development	90	-	90
Affordable Housing (Strategic Planning)	50	-	50
Western Vic Transmission Network (Strategic Planning)	50	-	50
Daylesford Community Park	25		25
Planning and technical reports - Strategic Planning	300	-	300
TOTAL NON-CAPITAL PROJECTS	**921**	**125**	**796**

Summary of Planned Capital Works Expenditure
For the four years ended 30 June
2025

2022/23	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renewal $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	24	24	-	-	24	-	-	24	-
Total Land	24	24	-	-	24	-	-	24	-
Buildings	1,085	-	425	660	1,085	-	-	1,085	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	1,085	-	425	660	1,085	-	-	1,085	-
Total Property	**1,109**	**24**	**425**	**660**	**1,109**	**-**	**-**	**1,109**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	620	-	620	-	620	-	-	620	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	660	-	660	-	660	-	100	560	-
Library books	60	-	60	-	60	-	-	60	-
Total Plant and Equipment	**1,340**	**-**	**1,340**	**-**	**1,340**	**-**	**100**	**1,240**	**-**
Infrastructure									
Roads	3,256	-	3,040	216	3,256	2,090	-	1,166	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	991	661	300	30	991	200	20	771	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	2,675	1,836	143	696	2,675	1,300	-	1,375	-
Waste management	450	-	-	450	450	100	-	350	-
Parks, open space and streetscapes	515	-	-	515	515	-	-	515	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	364	80	134	150	364	-	-	364	-
Total Infrastructure	**8,521**	**2,577**	**3,887**	**2,057**	**8,521**	**3,690**	**20**	**4,811**	**-**
Total Capital Works Expenditure	**10,970**	**2,601**	**5,652**	**2,717**	**10,970**	**3,690**	**120**	**7,160**	**-**

Summary of Planned Capital Works Expenditure
For the four years ended 30 June
2025 continued

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
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	60	60	-	-	-	-	-	60	-
Total Land	60	60	-	-	-	-	-	60	-
Buildings	875	50	825	-	-	-	-	875	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	875	50	825	-	-	-	-	875	-
Total Property	**935**	**110**	**825**	**-**	**-**	**-**	**-**	**935**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	620	-	620	-	-	-	100	520	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	701	41	660	-	-	-	-	701	-
Library books	60	-	60	-	-	-	-	60	-
Total Plant and Equipment	**1,381**	**41**	**1,340**	**-**	**-**	**-**	**100**	**1,281**	**-**
Infrastructure									
Roads	3,256	-	3,040	216	3,256	1,469	-	1,787	-
Bridges	-	-	-	-	-	750	-	(750)	-
Footpaths and cycleways	845	515	300	30	845	20	-	825	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	2,375	1,728	263	384	2,375	2,625	-	(250)	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	492	-	-	492	492	-	-	492	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	534	290	94	150	534	-	-	534	-
Total Infrastructure	**7,771**	**2,533**	**3,966**	**1,272**	**7,771**	**4,864**	**-**	**2,907**	**-**
Total Capital Works Expenditure	**10,087**	**2,684**	**6,131**	**1,272**	**10,087**	**4,864**	**100**	**5,124**	**-**

Summary of Planned Capital Works Expenditure
For the four years ended 30 June
2025 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
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	84	84	-	-	84	-	-	84	-
Total Land	84	84	-	-	84	-	-	84	-
Buildings	981	156	825	-	981	-	-	981	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	981	156	825	-	981	-	-	981	-
Total Property	**1,065**	**240**	**825**	**-**	**1,065**	**-**	**-**	**1,065**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	620	-	620	-	620	-	100	520	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	660	-	660	-	660	-	-	660	-
Library books	60	-	60	-	60	-	-	60	-
Total Plant and Equipment	**1,340**	**-**	**1,340**	**-**	**1,340**	**-**	**100**	**1,240**	**-**
Infrastructure									
Roads	3,256	-	3,040	216	3,256	1,969	-	1,287	-
Bridges	1,600	-	1,600	-	1,600	750	-	850	-
Footpaths and cycleways	605	275	300	30	605	20	-	585	-
Drainage	270	-	270	-	270	-	-	270	-
Recreational, leisure and community facilities	1,205	114	263	828	1,205	750	-	455	-
Waste management	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	324	-	-	324	324	-	-	324	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	530	290	90	150	530	-	-	530	-
Total Infrastructure	**7,790**	**679**	**5,563**	**1,548**	**7,790**	**3,489**	**-**	**4,301**	**-**
Total Capital Works Expenditure	**10,195**	**919**	**7,728**	**1,548**	**10,195**	**3,489**	**100**	**6,606**	**-**

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
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/o/-
Operating position									
Adjusted underlying result [V]	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-2.0%	1.6%	0.2%	-0.2%	0.1%	0.8%	+
Liquidity									
Working Capital [V]	Current assets / current liabilities	2	332%	174%	198%	195%	202%	189%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	34%	85%	21%	39%	40%	39%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	20.5%	32.0%	24.8%	21.1%	17.3%	13.7%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.1%	3.7%	11.1%	3.9%	3.8%	3.7%	o
Indebtedness [V]	Non-current liabilities / own source revenue		16.6%	19.1%	18.7%	15.6%	12.7%	9.8%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	116.5%	108.1%	112.1%	80.8%	86.7%	108.1%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	64%	65%	67%	68%	68%	68%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.31%	0.32%	0.32%	0.31%	0.32%	0.32%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments		$2,872	$3,102	$3,111	$3,129	$3,179	$3,231	-
Revenue level	Residential rate revenue / no. of residential property assessments		$1,520	$1,583	$1,609	$1,650	$1,691	$1,733	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15%	14%	14%	13%	12%	11%	o

Key to Forecast Trend:
+ Forecasts improvement in Council's financial performance/financial position indicator
o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

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

Notes to indicators

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

2 - Working Capital
The proportion of current liabilities represented by current assets. This indicator reduces due to a reduction in cash reserves to fund the capital works program, impact of rate capping and replacement of loans.

3 - Unrestricted Cash
Similar to working capital, this indicator represents Council's ability to meet its short term commitments without the need to use funds which are earmarked for other purposes. The reduction from is due to a significant loan repayment amount, capital work investment and impact of rate capping.

4 - Debt compared to rates
This indicator measures the level of Council's total debt as a percentage of rate revenue.

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

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

Appendix A
Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2021/22 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 2020/21 rate as new statutory fees for 2021/22 have not yet been set.

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
ENVIRONMENTAL HEALTH		
Food Act 1984		
CLASS 1: High risk unpackaged food supplied to vulnerable people Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	$496.00	$506.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and resturants employing more than 20 staff	$534.00	$545.00
2(B) Premises include: Resturants, cafes, caterers, supermarkets, home based manufacturer ,takaway outlets employing less than 20 staff	$438.00	$447.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accomodation getaway premises.	$363.00	$371.00
2(D) Premises include: Community groups, sporting clubs serving full meals	$182.00	$186.00
CLASS 3: Handling and supplying low risk unpackaged foods		
3(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	$268.00	$274.00
3(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	$134.00	$137.00
CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores)	Fee Exempt	Fee Exempt
Streetrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (business)	$381.00	$389.00
Class 2 Food Vehicle or Stall (community group)	$174.00	$178.00
Class 3 Food Vehicle or Stall (business)	$255.00	$261.00
Class 3 Food Vehicle or Stall (community group)	$128.00	$131.00
Business (1 event for no more than 2 consecutive days)	$90.00	$92.00
Inspection Fee for non-compliant food premises - Class 2	$133.00	$136.00
Inspection Fee for non-compliant food premises - Class 3	$82.00	$84.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	$45.00	$46.00
Other Fees		
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Food Business	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of annual registration fee
Public Health and Wellbeing Act 2008		
Beauty premises, day spa, nails and hair removal premises *	$162.00	$166.00
Skin Penetration - tattooing and piercing *	$316.00	$323.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	$273.00	$279.00
Over 10 persons*	$337.00	$344.00
New Hair Dresser registration	$145.00	$148.00
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 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
Residential Tenancies Act 1970		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	$74.05 (5 Fee Units)	$74.05 (5 Fee Units)
Public Health and Wellbeing Regulations 2019	**NEW FEE**	
Category 1 Aquatic Facilities annual registration fee	$100.00	$100.00
Transfer of Registration Category 1 Aquatic Facilities	50% of annual registration fee	50% of annual registration fee
Environment Protection Act 2017		
Special Visit – Pre-purchase inspections *	$215.00	$220.00
Special Visit – Pre-purchase inspections within 48 hours*	$321.00	$328.00
New Septic Tank systems* Regulation 196 (1)b	$587.00	$723.00
Major alteration to septic system N/A see New Septic tank systems e.g. increasing wastewater field, replacing an existing system	$374.00	N/A
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	$215.00	$275.00
Transfer onsite wastewater management system permit, Regulation 197	$0.00	$147.00
Fee to amend onsite wastewater management system permit. Regulation 198	$0.00	$74.00
Exception Fee for onsite wastewater management system permit. Regulation 199	$0.00	$217 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	$0.00	5.94 fee units per additional hour
Renewal Fee for onsite wastewater management system permit Regulation 200	$268.00	$123.00
Extension of Time for Septic Permit	$268.00	$274.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	$215.00	$220.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	$94.00	$96.00
Written request for General Advice	$158.00	$162.00
Special request for inspection – septic, food premises	$268.00	$274.00
NOTES Full registration fees are to be paid up until 31 August. Registrations after this date, i.e. from 1 September onwards are only		

Description of Charge		Fee/Charge 2020/21 (inc GST)	Fee/Charge 2020/21 (inc GST)
TOWN PLANNING			
Part 1: Prescribed Statutory Fees (subject to change by State Government)			
Fees for amendment to planning scheme (regulation 6)			
Stage	**Stage of Amendment**		
1	For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	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	TBC (1021 fee units)	TBC (1021 fee units)
	(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	TBC (2040 fee units)	TBC (2040 fee units)
	(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	TBC (2727 fee units)	TBC (2727 fee units)
	b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.		
3	For: a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	$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
Applications for Permits under section 47 of the Planning and Environment Act (Regulation 9)			
Class	**Type of Application**		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	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)

Description of Charge		Fee/Charge 2020/21 (inc GST)	Fee/Charge 2020/21 (inc GST)
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)
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)
Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)			
Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	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)

Description of Charge		Fee/Charge 2020/21 (inc GST)	Fee/Charge 2020/21 (inc GST)
Other Statutory Fees			
Regulation	**Type of Application**		
10	For combined permit applications	Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
12	Amend an application for a permit or an application to amend a permit	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 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 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	
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	a) $22.20 (1.5 fee units) for an application not made electronically b) $7 for an application made electronically	a) $22.20 (1.5 fee units) for an application not made electronically b) $7 for an application made electronically
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	TBC	TBC
Part 2: Administrative Charges (Non Statutory Fees)			
Enquiries			
Written request for Heritage Control advice		$162.00	$166.00
Written request for Demolition Control advice (Section 29A – Form 8)		$162.00	$166.00
Written request for General Planning advice		$162.00	$166.00
Request a copy of a planning permit (on site archives - From 2012 onwards)		$50.00	$50.00
Request a copy of a planning permit (off site archives - Pre 2012)		$215.00	$215.00
Extension of Time			
Extension of time (First Request)		$268.00	$274.00
Extension of time (second request)		$400.00	$408.00
Extension of Time (Third and subsequent requests)		$600.00	$612.00
Refunds			
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)		Full Refund	$162

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2020/21 (inc GST)
Other fees		
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)	$100.00	$102.00
Preparation and registration of section 173 agreement	$1,250.00	$1,275.00
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	$268.00	$274.00
Miscellaneous Planning Consent	$400.00	$408.00
Advertising		
Advertising – A3 Notice	$109.00	$112.00
Advertising – Letters to adjoining owners	$56.00	$58.00
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 for more details on the Planning and Environment (Fees) Regulations 2016 setting out the new fees and the Planning and Environment Act 1987.

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
BUILDING SERVICES		
Residential		
New Dwelling	$626.00 plus $6.15 per m² (plus levy & lodgement fee) (Minimum $1,104.00)	$626.00 plus $6.15 per m² (plus levy & lodgement fee) (Minimum $1,104.00)
Alteration to Dwelling	$626.00 plus $6.15 per m² (plus levy & lodgement fee) (Minimum $1,104.00)	$626.00 plus $6.15 per m² (plus levy & lodgement fee) (Minimum $1,104.00)
Addition to a Dwelling	$626.00 plus $6.15 per m² (plus levy & lodgement fee) (Minimum $1,104.00)	$626.00 plus $6.15 per m² (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	$609.00	$622.00
Restump	$384.00	$392.00
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)	$336.00	$343.00
Commercial/Industrial		
All works under $5,000	$534.00	$545.00
Works valued $5,000 – $30,000	$799.00	$815.00
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)
Demolition		
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)
Other Permits/Services		
Fences and signs	$321.00	$328.00
Swimming Pool Reports (Existing)	$305.00	$312.00
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)	$259.00	$265.00
Extension of Time for a Permit	$268.00	$274.00
Amendment to a Building Permit	$294.00	$300.00
Inspection associated with lapsed permits (per inspection)	$215.00	$220.00
State Government Building Levy Cost recovery of levy*	$1.28 per $1,000 of construction value	$1.28 per $1,000 of construction value

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
Requests for Information		
Property Certificates (last 10 years information)*		
Temporary Structures	$294.00	$300.00
Copies of Plans from Building files*	$215.00	$220.00
Written Advice	$162.00	$166.00
Any other service	$109.00	$112.00
Swimming Pools and Spas		
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
Other Fees		
Issue Building Notice	No Charge	No Charge
Issue Building Order	$799.00	$815.00

NOTES

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

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

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
Transfer Station Disposal Fees		
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	$7.00	$8.00
Car/Boot Load (½ m³ max)	$21.00	$22.00
Utility/Small Trailer (1.0 m³ max)	$41.00	$42.00
Small Truck/Tandem Trailer (2.0 m³ max)	$82.00	$84.00
Other Loads that are non-commercial / m³	$41.00	$42.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to ½ m³	$11.00	$12.00
Clean Green Waste / m³	$20.00	$21.00
Woody Weeds / m^3	Not accepted	Not accepted
Comingled recyclables - up to 240L bin	$4.00	$6.00
Comingled recyclables - ½ m³	$7.00	$8.00
Comingled recyclables - per m³	$12.00	$16.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	$7.00	$8.00
Light Truck	$33.00	$34.00
Truck	$66.00	$68.00
Tractor – Small	$139.00	$142.00
Tractor – Large	$214.00	$219.00
Rims only	No charge	No charge
Other		
Paint	4 Ltr container or smaller $2.50	4 Ltr container or smaller $3.50
Paint	5 Ltr container or greater $5.00	5 Ltr container or greater $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)	$12.00	$13.00
Televisions / Computer +	No charge	No charge
Other E-Waste Item	No charge	No charge
Mattresses	$27.00	$28.00
Sale of Garbage Bins (Delivered)		
120 or 140 ltr bin (township & rural residential waste)	$61.00	$63.00
240 ltr bin (Commercial Waste)	$76.00	$78.00

Commercial waste and recycling quantities not accepted

+ Government Subsidy scheme conditions apply

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
INFRASTRUCTURE		
Legal Point of Discharge*	$68.10 (4.6 fee units)	$68.10 (4.6 fee units)
Consent to Work on Road where speed greater than 50 kph		
Works on road, shoulder or pathway (max speed greater than 50 kph)	$638.30 (43.1 fee units)	$638.30 (43.1 fee units)
Road but **NOT** 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 **NOT** on a road, shoulder or pathway	$88.90 (6 fee units)	$88.90 (6 fee units)
Consent to Work on Road where speed not more than 50 kph		
Works on road, shoulder or pathway	$348.00 (23.5 fee units)	$348.00 (23.5 fee units)
Road but **NOT** 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 **NOT** on a road, shoulder or pathway	$88.90 (6 fee units)	$88.90 (6 fee units)
Street Signage (Tourist Accomdation)		
Blade supply and installation	$235.00	$240.00
Blade plus pole supply and installation	$294.00	$300.00
Vic Roads signage installation		
One pole	$210.00	$215.00
two poles	$230.00	$235.00
Land Use Activity Agreements LUAA		
Facilitation fee - Advisory		$260.00
Facilitation fee - Negotiation and other	$417.00	$426.00
Water Sensitive Urban Design Contribution WSUD		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution $1,500.00	N/A	$8.00 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution $1,500.00	N/A	$10.00 per sq/m
Industrial/Commercial development. Minimum contribution $1,500.00	N/A	$10.00 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution $1,500.00	N/A	$1.00 per sq/m

- Minimum contribution fee is $1,500 including when a partial contribution is made
- 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.

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

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
COMPLIANCE AND LOCAL LAWS		
Animal Registration Fees		
Dog – Full fee*	$97.00	$99.00
Dog – Discounted fee*#	$33.00	$34.00
Dog - Menacing dog fee	$215.00	$220.00
Dog - Dangerous / restricted breed fee	$374.00	$382.00
Dog - 1st year registration 50% of fee	$49.00	$50.00
Dog - 1st year registration free Discounted fee*#	$0.00	$0.00
Cat – Full fee*	$82.00	$84.00
Cat – Discounted fee*#	$29.00	$30.00
Cat - 1st year registration 50% of fee	$41.00	$42.00
Cat - 1st year registration free Discounted fee*#	$0.00	$0.00
Replacement Tag	$11.00	$12.00
Domestic animal business registration*	$215.00	$220.00
# The discounted fees only apply if the animal meets certain eligibility criteria (e.g. Micro-chipped	$0.00	$0.00
Domestic Animal Impound Release Fees		
Unregistered dog not desexed*	$182.00	$186.00
Unregistered dog desexed*	$182.00	$186.00
Registered dog not desexed*	$182.00	$186.00
Registered dog desexed*	$182.00	$186.00
Unregistered cat not desexed*	$124.00	$127.00
Unregistered cat desexed*	$124.00	$127.00
Registered cat not desexed*	$124.00	$127.00
Registered cat desexed*	$124.00	$127.00
Live Stock Impounding - Agistment Fees		
Medium animals (sheeps/goats)*	$2.00 per day, per animal	$2.00 per day, per animal
Large animals (cows/horses)*	$2.50per 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
Live Stock Impounding - Release Fees		
Medium animals (sheeps/goats)*	up to 3: $55.00 4 or over: $110.00	up to 3: $60.00 4 or over: $115.00
Large animals (cows/horses)*	up to 3: $110.00 4 or over: $320.00	up to 3: $115.00 4 or over: $325.00
Abandoned Vehicles		
Impounded vehicle release fee	$109.00	$112.00
Towing contractor fees		At contractors cost
Parking Fines		
Overstaying time*	$81.00 (0.5 penalty unit)	$81.00 (0.5 penalty unit)
In No Parking area*	$81.00 (0.5 penalty unit)	$81.00 (0.5 penalty unit)
Not within parking bay*	$81.00 (0.5 penalty unit)	$81.00 (0.5 penalty unit)
Not completely within parking bay*	$81.00 (0.5 penalty unit)	$81.00 (0.5 penalty unit)
Fire Prevention		
Private grass slashing administration fee which is in addition to the contractor's charge	$172.00	$176.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
Other		
Tradesperson Parking Permit*	$28.00 per day	$29.00 per day
A-Frame Signage*	Daylesford CBD $118 per year Outside Daylesford CBD $60 per year	Daylesford CBD $120 per year Outside Daylesford CBD $61 per year
Table & Two chairs*	Daylesford CBD $214 per year in trading zone (up to 3 sets) Above 3 sets a further $214 Outside Daylesford CBD $103 per year in trading zone (up to 3 sets) Above 3 sets a further $103	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
Goods for Display or Sale*	Daylesford CBD $190 per year Outside Daylesford CBD $95 per year	Daylesford CBD $195 per year Outside Daylesford CBD $97 per year
Wind Barriers*	Daylesford CBD $112 per year Outside Daylesford CBD $56 per year	Daylesford CBD $114 per year Outside Daylesford CBD $57 per year
Cat Cage Hire*	$125 Bond refundable on return of cage	$128 Bond refundable on return of cage
Skip Bin Permit	$117.00 per week or part thereof	$119.00 per week or part thereof
Busking Permit	$17.00 per day $105.00 per year	$18.00 per day $110.00 per year
Street Stalls +	$33.00 per day	$35.00 per day
Hoarding / Fencing Permit	$117.00 per week or part thereof	$120.00 per week or part thereof
Excess Animals Permit	$109	$112.00
Itinerant Trader - other than Policy 19	$480 (annual) $161 (up to 1 week)	$490 (annual) $165 (up to 1 week)
Occupation of Road for Works	$119	$122.00
Roadside Grazing Permit	$28	$29.00
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	$56	$58.00
Firewood Collection	N/A	No Charge
Planting Vegetation	N/A	No Charge
Farm Gate Sale	N/A	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.

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2020/21 (inc GST)
VISITOR INFORMATION CENTRES		
Basic	$0.00	$0.00
Basic website listing and single VIC Brochure display		
Premium	$164.00	$168.00
Premium website listing with multiple categories and multiple VIC brochure display		
Ultimate	$408.00	$417.00
Premium website listing , Daylesford VIC window display for 2 weeks & Daylesford VIC cube display for 12 months		
Cube Display - 12 month period	$164.00	$168.00
Window Display - 2 week period	$126.00	$129.00
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		
SWIMMING POOLS		
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	$2.00	$3.00
COMMUNITY SERVICES		
Marquee Hire		
5m x 5m	$109.00	$112.00
Bonds		
Marquee*	$352.00	$360.00

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
LIBRARIES		
Fines	$0.50 cents per day per item to a maximum of $6.00	$0.55 cents per day per item to a maximum of $6.60
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	$4.30 plus other charges incurred*	$4.40 plus other charges incurred*
Inter Library Loans - Universities	$22.00	$23.00
Replacement card	$3.20	$3.30
Photocopying A3	$0.90	$0.95
Photocopying A4	$0.45	$0.50
Colour printing A4	$1.45	$1.50
Colour printing A3	$2.05	$2.10
Scanning	Free	Free
Fax receiving	$0.70	$0.75
• 1st page	$2.60	$2.65
• Additional pages	$1.40	$1.45
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	$6.70	$6.80
Debt Collection charge	$17.50	$17.85
Book Club Package		
• Private Book Club	$165 per club per year	$170 per club per year
• Library Book Club	$55.00 per person per year	$60.00 per person per year
Book Sales	From $0.30 per item	From $0.30 per item
Events	Variable fee from Free to $90.00	Variable fee from Free to $92.00

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

Description of Charge	Fee/Charge 2020/21 (inc GST)			Fee/Charge 2021/22 (inc GST)		
AGED AND DISABILITY SERVICES						
Client Contribution	Low*	Medium	High	Low*	Medium	High
Social Support Group* (per day) Inclusive of attendance fee and meal component	$20.00	$20.00	$20.00	$21.00	$21.00	$21.00
Home Care* (per hour)	$7.00	$15.90	$48.50	$7.15	$16.20	$49.50
Personal Care* (per hour)	$4.90	$9.80	$47.50	$5.00	$10.00	$48.50
Respite Care* (per hour)	$3.90	$5.40	$47.50	$4.00	$5.50	$48.45
Property Maintenance* (per hour)	$15.50	$25.90	$51.50	$15.80	$26.45	$52.55

Description of Charge	Fee/Charge 2020/21 (inc GST)			Fee/Charge 2021/22 (inc GST)		
FUNCTIONS IN COUNCIL RESERVES AND FACILITIES						
ALL RESERVES AND FACILITIES						
	Local Community	**Not for Profit / Government**	**Private or Commercial**	**Local Community**	**Not for Profit / Government**	**Private or Commercial**
Bonds						
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}	$59.00	$59.00	$59.00	$61.00	$61.00	$61.00
ALL RESERVES						
	Local Community	**Not for Profit / Government**	**Private or Commercial**	**Local Community**	**Not for Profit / Government**	**Private or Commercial**
Personal training Subject to LTA	$178.00	$178.00	$178.00	$182.00	$182.00	$182.00
VICTORIA PARK DAYLESFORD						
	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)	$55.00	$110.00	$310.00	$56.00	$112.00	$316.00
Function + Kitchen (Half Day)	$20.00	$80.00	$230.00	$21.00	$84.00	$235.00
Function + Kitchen with alcohol	$200.00	$250.00	$400.00	$204.00	$255.00	$408.00
WOMBAT HILL BOTANIC GARDENS						
	Local Community	**Not for Profit / Government**	**Private or Commercial**	**Local Community**	**Not for Profit / Government**	**Private or Commercial**
Wedding (1 Day or part thereof)	$200.00	$200.00	$200.00	$204.00	$204.00	$204.00
LAKE DAYLESFORD FORESHORE						
	Local Community	**Not for Profit / Government**	**Private or Commercial**	**Local Community**	**Not for Profit / Government**	**Private or Commercial**
Wedding (1 Day or part there of)	$204.00	$204.00	$204.00	$204.00	$204.00	$204.00
DOUG LINDSAY RESERVE						
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
CRESWICK TOWN HALL						
	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.					
Fees based on 1 day hire or part there of						
Rehearsals/Regular user	$41.00	$40.00	$41.00	$42.00	$41.00	$42.00
Regular User - Use of Kitchen	$56.00	$80.00	$105.00	$57.00	$82.00	$107.00
Meetings	$134.00	$80.00	$105.00	$137.00	$82.00	$107.00
Functions – Use of Kitchen	$156.00	$110.00	$310.00	$160.00	$112.00	$316.00
Function with alcohol	$200.00	$250.00	$400.00	$204.00	$255.00	$408.00

Description of Charge	Fee/Charge 2020/21 (inc GST)			Fee/Charge 2021/22 (inc GST)		
CLUNES TOWN HALL						
	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.					
Fees based on 1 day hire or part there of						
Rehearsals/Regular user (no Kitchen Use)	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Regular User - Use of Kitchen	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Meetings / Functions (no Kitchen Use)	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Functions – Use of Kitchen	$180.00	$220.00	$270.00	$185.00	$225.00	$275.00
Function with alcohol	$200.00	$250.00	$400.00	$205.00	$255.00	$410.00

Description of Charge	Fee/Charge 2020/21 (inc GST)			Fee/Charge 2021/22 (inc GST)		
TRENTHAM MECHANICS INSTITUTE HALL						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
Main Hall Hire	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Supper Room - Meeting	$18.00	$30.00	$50.00	$22.00	$35.00	$55.00
Small meeting Room	$8.00	$17.00	$34.00	$12.00	$18.00	$35.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	$59.00	$59.00	$59.00	$61.00	$61.00	$61.00
Function with alcohol	$200.00	$250.00	$400.00	$205.00	$255.00	$410.00
DAYLESFORD TOWN HALL						
	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.					
Fees based on 1 day hire or part there of						
Rehearsals	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Meetings	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Functions and set up days	$180.00	$220.00	$270.00	$185.00	$225.00	$275.00
Function with alcohol	$200.00	$250.00	$400.00	$205.00	$255.00	$410.00
Senior Citizens Room	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
PA System	$25.00	$50.00	$80.00	$26.00	$52.00	$85.00
CLUNES COMMUNITY CENTRE						
	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)	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Meetings (1 Day or part there of)	$50.00	$80.00	$105.00	$51.00	$82.00	$107.00
Functions (1 Day or part there of)	$180.00	$220.00	$270.00	$185.00	$225.00	$275.00
Function with alcohol (1 Day or part there of)	$200.00	$250.00	$400.00	$205.00	$255.00	$410.00

Description of Charge	Fee/Charge 2020/21 (inc GST)			Fee/Charge 2021/22 (inc GST)		
CRESWICK HUB - OFFICE HOURS ONLY						
	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						
Meeting Room						
Regular (per hour)	$7.00	$17.00	$33.00	$8.00	$18.00	$34.00
Casual (per hour)	$16.00	$32.00	$55.00	$17.00	$34.00	$56.00
Saturday Morning (per hour) Not Public Holidays	$20.00	$40.00	$65.00	$21.00	$42.00	$66.00
THE WAREHOUSE - CLUNES						
	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						
Community Meeting Room - Ullumburra						
Regular (per hour)	$7.00	$17.00	$33.00	$8.00	$18.00	$34.00
Casual (per hour)	$16.00	$32.00	$55.00	$17.00	$34.00	$56.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	$20.00	$40.00	$65.00	$21.00	$42.00	$66.00
Community Activity Room - Esmond Gallery						
Regular (per hour)	$7.00	$17.00	$33.00	$8.00	$18.00	$34.00
Casual (per hour)	$16.00	$32.00	$55.00	$17.00	$34.00	$56.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	$20.00	$40.00	$65.00	$21.00	$42.00	$66.00
Weekly Hire	$490.00	$980.00	$2,450.00	$500.00	$1,000.00	$2,500.00
ALL OTHER FACILITIES NOT PREVIOUSLY LISTED						
Regular (per hour)	$7.00	$17.00	$33.00	$8.00	$18.00	$34.00
Casual (per hour)	$16.00	$32.00	$55.00	$17.00	$34.00	$56.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	$20.00	$40.00	$65.00	$21.00	$42.00	$66.00

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

Description of Charge	Fee/Charge 2020/21 (inc GST)	Fee/Charge 2021/22 (inc GST)
PHOTOCOPYING / PRINTING		
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	$62.00	$64.00
Note: GST is applicable unless copying official documents.		
RATES INFORMATION		
Land information certificate* 1.82 fee units	$27.00 (1.82 fee units)	$27.00 (1.82 fee units)
Urgent Land information certificate	$38.00	$39.00
Duplicate/Reprint Rates Notice	$15.00	$16.00
Rate search 15 years	$70.00	$72.00
Rate search 30 Years	$137.00	$140.00
FREEDOM OF INFORMATION		
Freedom of information access supervision fee (per ¼ hr)*	$21.70 (1.5 fee units) per hour or part of an hour	$22.20 (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	$21.70 (1.5 fee units) per hour or part of an hour	$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*	$28.90 (2 fee units)	$29.60 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		
COMMUNITY HOUSING		
Community housing units	N/A Handed over to Community Housing Victoria	
DISHONOURED PAYMENTS		
Direct Debit fee	$7.00	$8.00
Dishonoured Cheque Fee	$7.00	$8.00