

2023 | 2024
DRAFT BUDGET

delivering for our community

Hepburn
SHIRE COUNCIL



ACKNOWLEDGEMENT OF COUNTRY

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

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



This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2023-2024 and Better Practice Guide.

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Mayor and CEO Introduction

We are pleased to provide the draft 2023/24 budget for community feedback.

The budget has been prepared in one of the toughest financial environments in recent history. For Hepburn Shire the last three financial years have been significantly impacted by external factors including the COVID pandemic, extreme natural disasters, high inflation and interest rates more recently, sector-wide shortages of construction contractors and extraordinary increases to material and construction costs.

This draft budget strives to continue to fund the delivery of the Community Vision and Council Plan (including Municipal Health and Wellbeing Plan), with a strong focus on finishing committed capital projects and those already underway, while responding to Council's identified priorities. These priorities have been developed given the legacy of past decisions, the current financial position and the medium to long term financial outlook. This draft could aptly be described as a business-as-usual budget with a major focus on stabilising the longer-term outlook.

The ten-year Community Vision is:

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

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

The Council Plan identifies five key Focus Areas:

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

Council seeks to deliver a fiscally responsible budget that aims to achieve actions identified in our Council Plan whilst balancing community expectations with the human and financial resources available. Hepburn Shire Council is in a delicate and challenging financial position which must continue to be prudently managed if community needs are to be met and longer-term viability enhanced.

The significant economic and social impact caused by the COVID-19 pandemic, severe weather events in the Shire and current cost of living pressures must be acknowledged as constraints that shape this budget.

We remain committed to supporting our community and this $59 million budget allocates funding for the provision of more than 100 services along with significant investment to asset renewal and new asset construction, all of which support the social and economic fabric of our Shire.

Overall operating expenditure for 2023/24 is projected to be $48.3 million. A significant component of this, $6.50 million, relates to costs associated with storm recovery works undertaken by Council to support our community. While a significant portion of these funds should be recouped from government, Hepburn Shire has been severely impacted by storm events in June 2021 (east of shire), in January 2022 (west of shire), and in October 2022 (shire-wide). Council is forecasting to incur expenditure of $20.8 million for these three events by June 2024, with net cost to Council (after government grants) close to $2.5 million. This is equivalent to 12.4% of our annual general rates revenue and also represents a massive additional workload for our workforce.

The budget includes $49.6 million of revenue collected through rates and charges, government grants and other sources. $19.2 million or 38.7% of total revenue must be sourced from State and Federal Government underscoring the important role of advocacy and partnership with other tiers of government.

Cash reserves are expected to be $7.97 million at 30 June 2024, however the unrestricted cash component is forecast as a surplus of only $1.04 million. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure. Mindful of our obligations to ensure Council's long-term financial viability we will be undertaking a full review of the ten-year Financial Plan, along with a broad review of service offerings, in the coming months. Balancing the financial outlook, community expectations and statutory responsibilities will continue to be challenging, especially given the State Government rate cap and pressures on government grant funding.

The high-level projections for the three subsequent budget years are based on the assumption of business-as-usual, and do not include any impact of the above reviews. As scoping work for substantial capital projects – including remedial works on Daylesford Town Hall, staff accommodation and Birch ward community facilities – is yet to be undertaken, their respective funding sources and capital expenditure are not included in the 2024/25 to 2026/27 years.

This budget proposes $5.9 million of new borrowings to support the delivery of key infrastructure assets. $1.0 million is allocated as stage one of vital remedial works for the Daylesford Town Hall to ensure the long-term structural integrity of the building. $4.9 million is allocated to the construction of the 60-kilometre Creswick Mountain Bike Trails. The project is expected to be delivered for $9.4 million (2017-2024) with secured government funding of $2.57 million. Council remains committed to seeking additional government funding to assist in the delivery of the project in order to minimise or avoid the need for new borrowings. In the event that new borrowings are required Council's total level of debt will remain very low, amounting to $8.83 million as at 30 June 2024, which is equivalent to 2.34% of total assets.

This budget will deliver $19.5 million of capital works, a record for the Shire. This is designed to finalise committed projects across the Shire and undertake regular renewal works, including:

- $5.90 million – completion of Creswick Trails.
- $3.20 million – renewal of the Historic Wheelers Bridge Lawrence with $2.8 million Federal Government funding.
- $2.73 million – renewal, resealing and gravel re-sheeting of roads across the Shire.
- $2.02 million – completion of the Trentham Community Hub in early 2024.
- $1.00 million – stage 1 of remediation works at Daylesford Town Hall, with a further $200,000 in scoping and planning of staff accommodation and Birch ward community facilities.

In addition to these large value projects, there are a number of smaller and equally important capital projects including:

- $150k for detailed design of the Glenlyon Recreation Reserve Pavilion
- $100k to further designs for the Clunes Recreation Reserve Masterplan
- $70k for portable sound system equipment in Council facilities, including Daylesford Town Hall
- $140k for remedial works at Trentham and Drummond tennis courts.

Rates and charges make up over half of Council's annual budgeted revenue and are vital to allow us to provide the services and facilities that our community needs. Rate increases have been capped at 3.5% in line with the Victorian Government's Fair Go Rates System. The 3.5% increase to rates compares to a 7% CPI increase in the past year (to March). Council has not applied to the Essential Services Commission for a rate cap variation.

The State Government now requires all properties to be revalued annually and this will result in a redistribution of rates payable, based on the change to a property's value. There can be a misconception that as properties are revalued Council receives additional revenue. This is not the case. What actually occurs is the total rate revenue is redistributed across all properties in the Shire. Consequently, some residents will incur a rate increase of more than 3.5% while others will incur an increase of less than 3.5% and some will have a decrease in rates. Council will continue with its Council-funded additional rebate of $21 for pensioners who qualify under the State Government's Pensioner Rebate Remission scheme to accommodate the difficulties experienced by pensioners.

An average increase of approximately 6.20% in annual waste charges has been included to meet increased service costs to users of the service. This increase will amount to an average additional cost of $35 per property per year. The standard annual fee for a residential property (weekly garbage collection and fortnightly recycling) will now be $570 or the equivalent of $10.96 per week.

Council will continue to fund and deliver the full range of existing programs and services, including our commitment to actions from recently adopted strategies, including Positive Ageing Strategy, Disability Action and Inclusion Plan, Early and Middle Years, Youth, and our Gender Equality Action Plan. The budget continues funding for the Sustainable Hepburn strategy including for initiatives relating to beyond zero emissions, natural environment and biodiversity, climate and water resilience and including low waste shire initiatives.

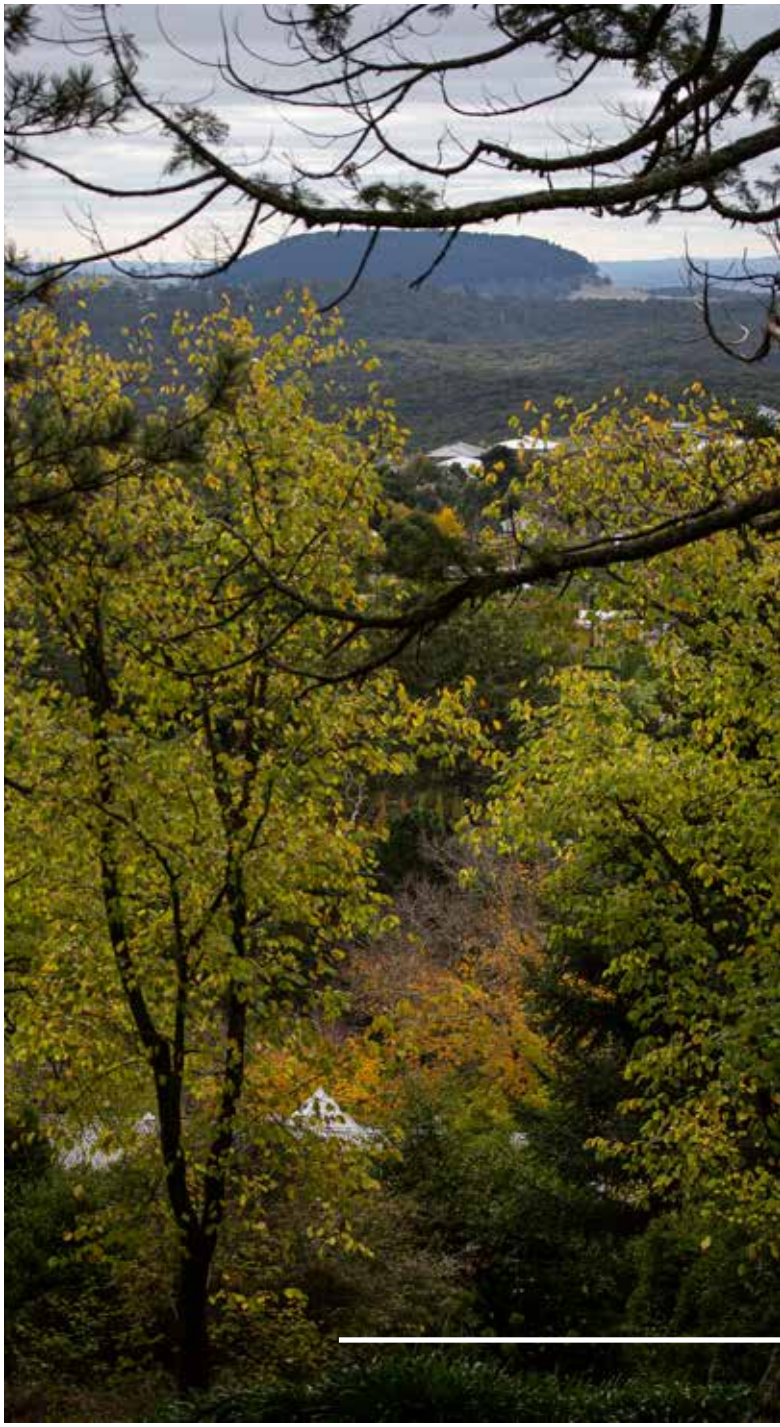
Council will continue to strive to deliver high quality services that align to our community's priorities and expectations. In addition to the programs already identified we are committed to funding programs including libraries, community grants, parks and gardens, road maintenance, tourism, reconciliation as well as governance and support functions to support the operations of Council. This budget includes over

$2.00 million to further enhance and support both our statutory and strategic planning activities, including improvements to customer service and development of critically important town structure plans as part of our Future Hepburn project. We will invest $130,000 in cyber security initiatives to ensure protection of data, and undertake a project to review possibilities of increased regulation of short term accommodation properties ($30,000).

We are committed to the health and wellbeing of our community. In addition to capital work projects detailed earlier, along with our investment in footpath improvement and extensions ($275,000), we have committed $60,000 to finalise an Integrated Transport Strategy (including walking and cycling priorities) and $60,000 to finalise the Indoor Aquatics Provision Feasibility Study and Business Case. We will also continue to offer free entry to our aquatic facilities for the 2023/24 season, encouraging residents to stay active and healthy.

We are pleased to present a 2023/24 Budget that allows us to fund the programs and projects that align to our Community Vision and Council Plan, while continuing the repair of Council's financial position.

We encourage community members to review the draft budget and provide feedback through https://participate.hepburn.vic.gov.au. The final version of the 2023/24 budget is scheduled to be considered for adoption by Council at a Special Meeting on Tuesday 27 June 2023. This meeting will be livestreamed to our Facebook page and the final budget will be available on our website following adoption.



CR Brian Hood
Mayor

Bradley Thomas
Chief Executive Officer

Executive Summary

Overall, operating expenditure budgeted for 2023/2024 has increased by 10% from the 2022/2023 adopted budget to $48.3 million. If you exclude depreciation, budgeted expenditure has increased by 6.8% when compared to the 2022/2023 original budget. This years budget includes increased salaries due to a superannuation and EA increase as well as new positions created to support critical services. High inflation and shortage of contractors has resulted in an increase in the cost of materials and services.

Over the coming years Council will continue our work to ensure financial sustainability in a rate capped environment. The long-term financial plan was delivered in October 2021 and will be reviewed on an annual basis.

The 2023/2024 budget was developed with the aim to minimise the cash deficit impact due to the receipt of grant income in prior years for works being completed in 2023/2024. This included a budgeted net cost to Council in 2023/2024 for Storm recovery impact of $550K. New loan borrowings of $5.9M are also included to fund projects being completed by Council in 2023/2024.

Cash Impact of Recurrent Activities & Projects	$'000
Surplus	1,260
Add back Depreciation	8,809
Cash Impact of Profit & Loss	**10,069**
Capital Project Expenditure (Gross)	(19,566)
Cash Impact of 2023-24 Recurrent Activities & Projects	**(9,497)**
Loan Borrowings	**5,887**
Cash Impact Deficit	**(3,610)**
Storm Recovery net cost	**(550)**
Cash Impact net of storm cost	**(3,060)**

Impact on Untied Cash	$'000
Budgeted movement cash and investments during 2023-24	(1,800)
Transfers to Mineral Springs Reserve	(500)
Capital works funded from Mineral Springs Reserve	800
Transfers to the Waste Reserve	(594)
Transfer from the Waste Reserve	448
Transfer to Open Space Reserve	(510)
Transfer from Open Space Reserve	235
Transfer from Staff accommodation and Community Facilities Reserve	200
Movement in Untied Cash	**(1,721)**
Total forecast unrestricted cash, cash equivalents and other financial assets as at 30.6.2023	2,765
Budgeted unrestricted cash as at 30.6.2024	**1,044**

1. Rates and Charges

Total revenue from rates and charges is projected to be $26.2M, which incorporates an average rate increase of 3.5%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases for Victorian councils by a rate determined by the Minister Local Government. It is noted that CPI increases for the year ended March 2023 was 7.0%. Council has not elected to apply to the Essential Services Commission (ESC) for a variation to the rate cap of 3.50%.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 3.50% increase due to revaluations. Rate increases are impacted by the average rate increase (3.50%) 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 3.5.%. If your property value increased by less than the average, your rates will increase by less than 3.5% 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 $9.79M to $360.62M during 2023/2024. Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets less current liabilities). When comparing this measure against the budget as at 30/6/2023 this measure is budgeted to decrease from 3.05 to 1.41 predominately due to a lower cash balance at 30/6/2024. Both of these figures fall into an acceptable range according to the Victorian Auditor General's Office's standard for this measure and are closely monitored by Council.

3. Operating Result

The expected operating result for the 2023/2024 year is a surplus of $1.26M, which is a decrease of $4.47M from the 2022/2023 original budget. Income has remained consistent when compared to the prior year, however the funding mix has changed. Rates income has increased by $1.36M due to the increased rates cap and growth. Operating grants have increased by $5.9M which is assuming the Financial Assistant Grants for 2023/2024 will not be received early. Capital Grants have decreased by $7.7M as grants which had been classified as income in advance in previous years were recognised as income in 2022/2023.

Expenditure has increased by $4.46M which includes an increase in depreciation of $2.1M due to increased capital expenditure and impact of asset revaluations. Materials and services have increased by $0.963M which can be attributed to inflation and increasing costs. Employee costs have increased $1.5M which includes EA increase, superannuation increase and new positions in key areas such as Emergency Management, Work, Health and Safety, Planning and Commonwealth Games support.

4. Financial Sustainability

A budget has been prepared for the four year period ending 30 June 2027. 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.

Mindful of our obligations to ensure Council's long-term financial viability we will be undertaking a full review of the ten-year Financial Plan, along with a broad review of service offerings, in the coming months. Balancing the financial outlook, community expectations and statutory responsibilities will continue to be challenging, especially given the State Government rate cap and pressures on government grant funding.

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. A services review is currently being completed but will not impact the 2023/2024 budget. 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 $3.51M during the year to $7.97M as at 30 June 2024. This decrease is compared to the 2022/2023 budget. The major impact on the cash balance during the upcoming year is the delivery of a record capital program of $19.566M and significant costs for storm recovery works during the last three years.

Unrestricted cash is forecast as a surplus of only $1.04 million. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure.

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

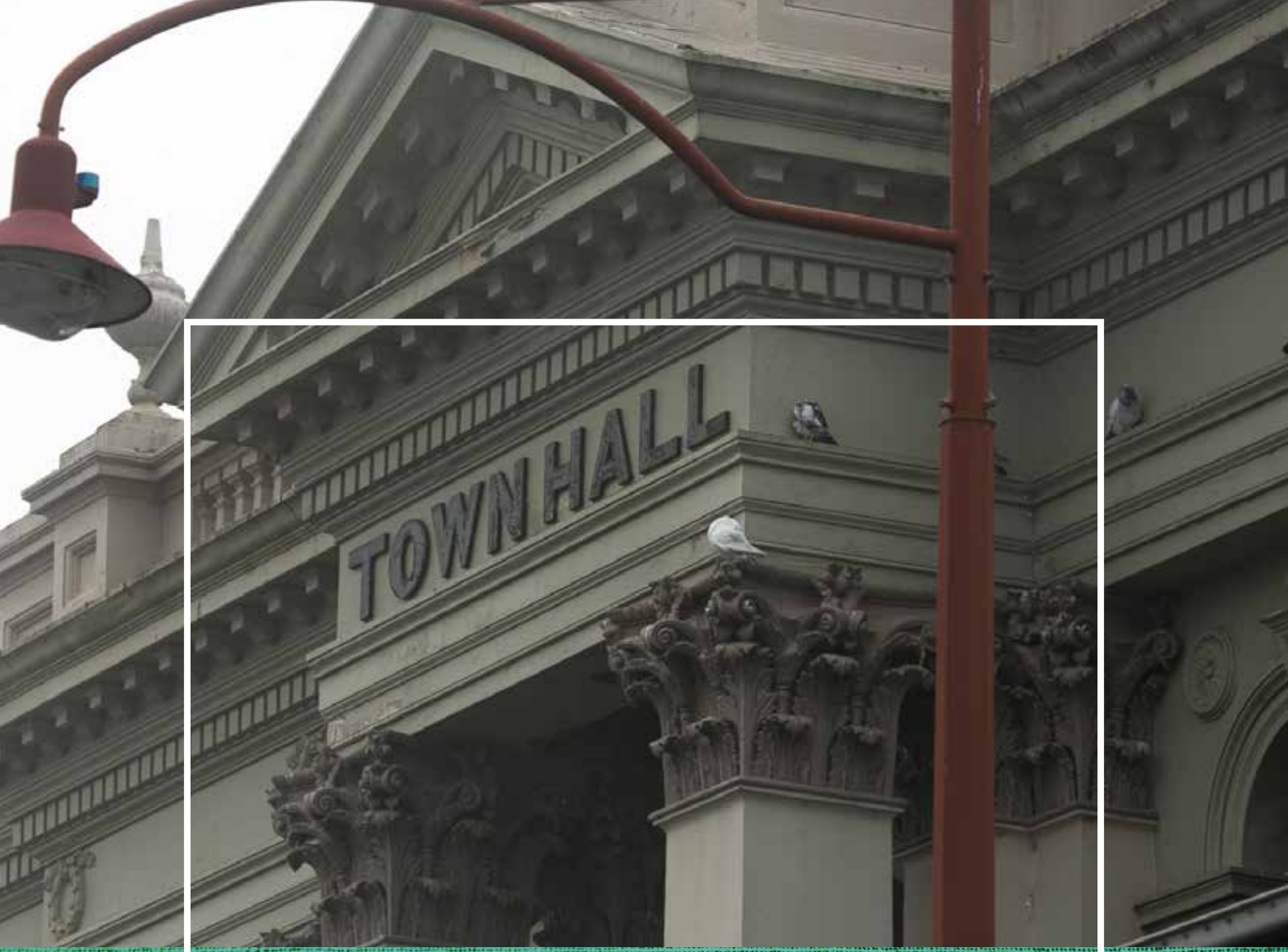
7. Capital Works

Detail of the Capital Works program for 2023/2024 can be found in section 4.5 of this document.

The $19.566M capital works program is funded by Council cash and reserves as well as:

- $4.992M in grants and contributions received in 2023/24.
- $5.89M in new borrowings will be used to fund the Creswick Trails project and renewal works at Daylesford Town Hall.

Council budget does not include carried forward projects from 2022/2023. Carry forward balances are considered and approved by Council after the conclusion of the end of financial year process.



BUDGET REPORTS

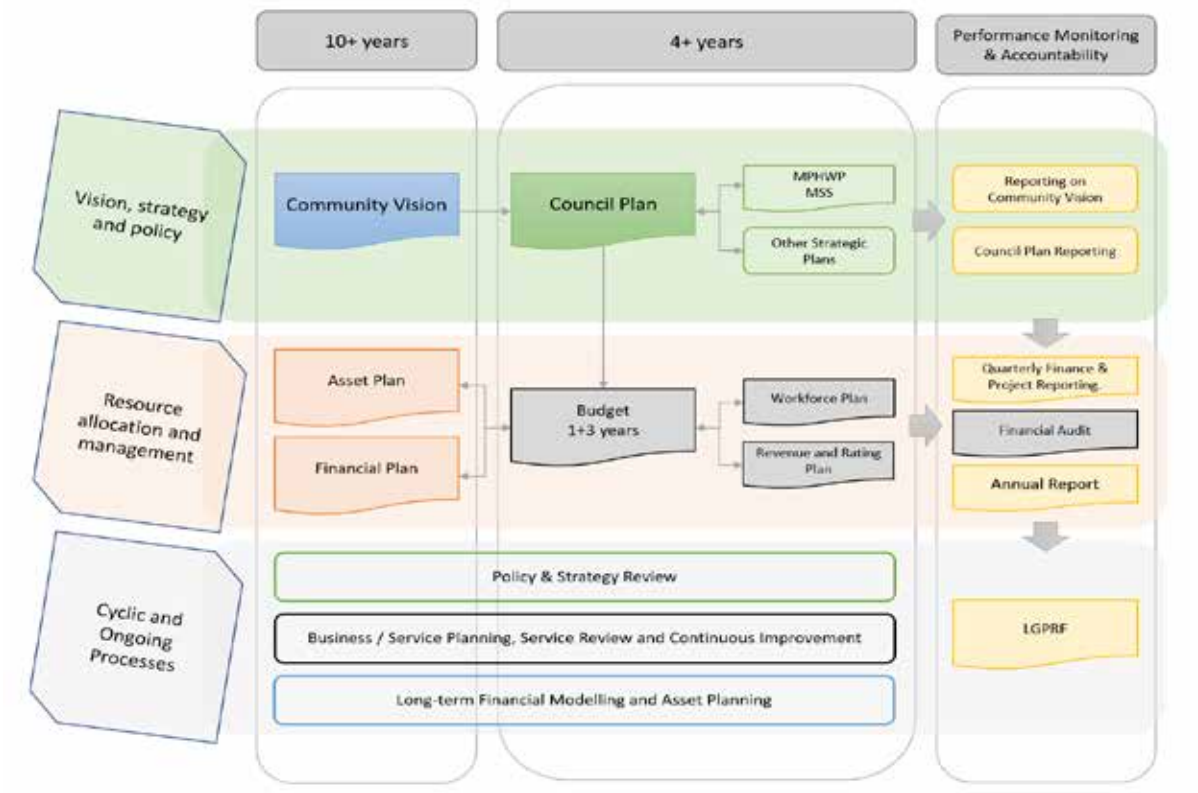
01

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.

1.2 Our Council Vision

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

OUR FOCUS AREA

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

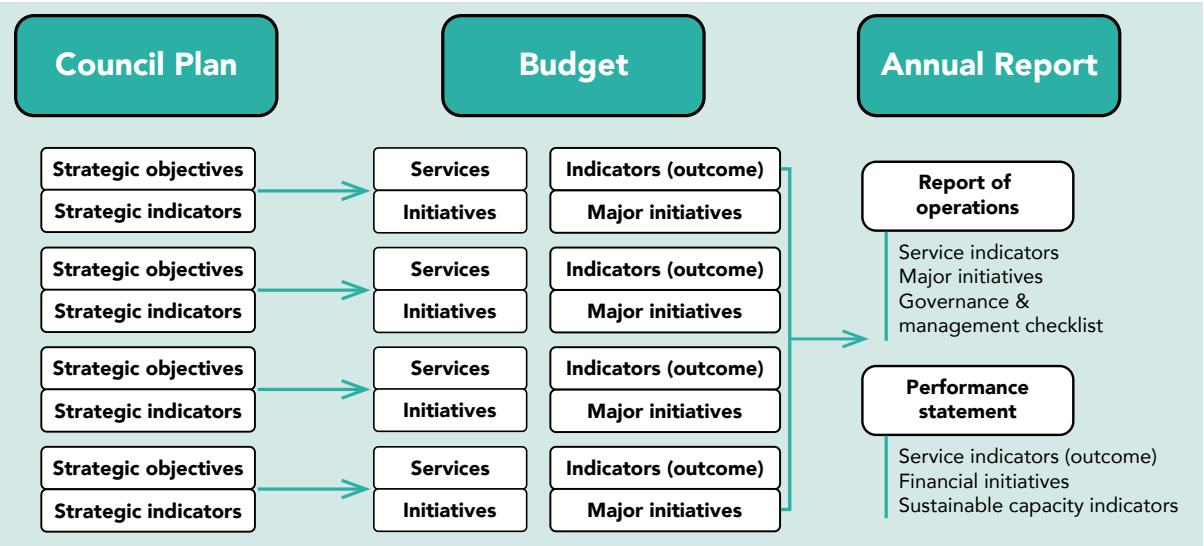


Focus Areas	Description
1. A resilient, sustainable and protected environment.	A responsive, adaptive, and resilient community that addresses changes to our climate and biodiversity.
2. A healthy supported, and empowered community.	A community that values connection, supports diversity, health, and wellbeing,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

02

Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 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

It should be noted that reporting lines within the organisation structure can impact the income and expenditure associated with each service.

The income includes capital grants which can distort the income in a particular year.

2.1 Focus Area 1 : A resilient sustainable and protected environment

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

Focus Areas	Description		2021/22 Actual $'000	2022/23 Budget $'000	2023/24 Budget $'000
Emergency Management	We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.	Income	—	146	281
		Expenses	—	228	386
		Surplus/(Deficit)	**—**	**(81)**	**(105)**
Sustainability	To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.	Income	23	—	—
		Expenses	101	122	545
		Surplus/(Deficit)	**(78)**	**(122)**	**(545)**
Biodiversity	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	Income	—	—	—
		Expenses	104	142	151
		Surplus/(Deficit)	**(104)**	**(142)**	**(151)**
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	4,960	5,592	6,370
		Expenses	4,297	5,065	5,732
		Surplus/(Deficit)	**663**	**527**	**638**

INITIATIVES

- Funding from the waste reserve for Sustainable Hepburn implementation ($0.180M).
- Increased resources into the Emergency Management team.
- Funding to allow the rollout of FOGO Shire wide during 2023/24.

Service	Indicator	2021/22 Actual	2022/23 Budget	2023/24 Budget
Waste Management	Waste Diversion	40.22%		

2.2 Service and Performance Indicators

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

Service Area	Description of services provided		2021/22 Actual $'000	2022/23 Budget $'000	2023/24 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	7,233	11,481	11,192
		Expenses	12,633	13,102	12,876
		Surplus/(Deficit)	**(5,400)**	**(1,622)**	**(1,685)**
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	387	143	209
		Expenses	576	641	618
		Surplus/(Deficit)	**(189)**	**(498)**	**(409)**
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	183	189	186
		Expenses	479	433	420
		Surplus/(Deficit)	**(297)**	**(224)**	**(234)**
Recreation	This service provides proactive and planned approach to the maintenance, renewal and upgrade of recreation assets, and provide strategic direction for future recreation and aquatic facilities.	Income	10	8,406	1,149
		Expenses	647	831	297
		Surplus/(Deficit)	**(638)**	**7,575**	**221**
Community Development	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	Income	55	–	83
		Expenses	1,181	1,285	1,412
		Surplus/(Deficit)	**(1,127)**	**(1,285)**	**(1,329)**
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	184	187	196
		Expenses	487	443	480
		Surplus/(Deficit)	**(303)**	**(256)**	**(284)**
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	17	—	130
		Expenses	1,869	2,222	1,867
		Surplus/(Deficit)	**(1,853)**	**(2,222)**	**(1,737)**
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	Income	310	245	201
		Expenses	552	483	549
		Surplus/(Deficit)	**(243)**	**(238)**	**(348)**

INITIATIVES

- Storm rectification work will continue during 2023/2024 ($6.5M).
- Creswick Trails construction will be completed during 2023/2024.
- Trentham Hub construction will be completed during 2023/2024. This project has received significant grant funding in previous years.
- Significant work to be completed on the historic Wheeler's Bridge which has received significant Federal Government funding.
- Provision for maintenance for Hammon Park and Creswick Trails ($150,000).
- Funding to finish the Integrated Transports Strategy ($60,000) and the Aquatics Business Case ($60,000)

Service	Indicator	2021/22 Actual	2022/23 Budget	2023/24 Budget
Roads	Condition	97.73		
Libraries	Participation	13.67%		
Food Safety	Health and safety	100.00%		
Maternal and Child Health	Participation	86.01%		
Aquatic Facilities	Utilisation	1.64		
Animal Management	Health and safety	0.00%		

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

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

Service Area	Description of services provided		2021/22 Actual $'000	2022/23 Budget $'000	2023/24 Budget $'000
Statutory and Strategic Planning	The Planning team provides advice and guidance for responsible current and future land use planning which includes the consideration of applications for planning permits and ensuring compliance with planning permits and controls. Through regular review of the Hepburn Shire Planning Scheme and development of new policy documents, the Planning Department ensures that statutory planning, investment and decision making for the Shire is relevant to the needs of the community and provides a sustainable base for future generations.	Income	670	729	729
		Expenses	1,618	2,548	1,998
		Surplus/(Deficit)	**(948)**	**(1,819)**	**(1,269)**
Property & Facilities	To make decisions on property management arrangements that are underpinned by service plans, the long term financial plan and a minimisation of risks.	Income	946	1,417	1,390
		Expenses	983	739	1,228
		Surplus/(Deficit)	**(37)**	**679**	**162**
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	Income	308	240	240
		Expenses	412	356	569
		Surplus/(Deficit)	**(104)**	**(116)**	**(329)**

INITIATIVES

- Continuation of our key strategic planning program (Future Hepburn) and the development of key town structure plans.
- Scoping and planning of potential staff accommodation and Birch ward community facilities ($200,000).

Service	Indicator	2021/22 Actual	2022/23 Budget	2023/24 Budget
Statutory Planning	Service Standard	70%		

2.4 Focus Area 4: Diverse economy and opportunities

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

Service Area	Description of services provided		2021/22 Actual $'000	2022/23 Budget $'000	2023/24 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	23	986	55
		Expenses	610	970	1,183
		Surplus/(Deficit)	**(587)**	**16**	**(1,128)**
Youth	This service seeks to engage our young people. Invest in them now and create our community leaders for the future.	Income	34	25	36
		Expenses	223	175	204
		Surplus/(Deficit)	**(189)**	**(150)**	**(169)**

INITIATIVES

- Funding of additional resources to assist with Economic Development, new Visitor Economy Partnership and Commonwealth Games.
- Funding of the https://www.centralhighlandsgrowers.com.au/website.
- Grant funded program to develop the workforce and infrastructure plan for Kindergartens.



2.5 Focus Area 5: A dynamic and responsive Council

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

Service Area	Description of services provided		2021/22 Actual $'000	2022/23 Budget $'000	2023/24 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	6,091	336	6,575
		Expenses	1,747	1,501	1,851
		Surplus/(Deficit)	**4,343**	**(1,165)**	**4,724**
ICT	To provide the highest quality technology–based services, in the most cost–effective manner, to facilitate the delivery of services to Council and the community.	Income	–	–	–
		Expenses	1,592	1,821	1,818
		Surplus/(Deficit)	**(1,592)**	**(1,821)**	**(1,818)**
Culture and Performance	In partnership with Management, Culture and Performance provide a high level of service and support to the organisation for recruiting and retaining qualified and diverse staff, facilitating positive employee relations, developing and delivering training to enhance employees skills and capabilities, measuring employee performance and job satisfaction and providing industrial relations advice to contribute to Council's organisational effectiveness.	Income	55	–	7
		Expenses	846	818	963
		Surplus/(Deficit)	**(791)**	**(818)**	**(956)**
Customer Experience	To provide consistent, high quality customer service, by managing, resolving, and preventing problems; empowering and educating our customers with self–service tools and solutions; communicating effectively; and exceeding customer expectations which will enable Council and our community to reach their goals.	Income	12	20	7
		Expenses	908	871	925
		Surplus/(Deficit)	**(896)**	**(851)**	**(918)**
Governance & Risk	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	Income	1	1	7
		Expenses	1,284	1,652	1,917
		Surplus/(Deficit)	**(1,283)**	**(1,651)**	**(1,917)**
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	Income	–	–	–
		Expenses	227	252	263
		Surplus/(Deficit)	**(227)**	**(252)**	**(263)**

INITIATIVES

- Council are committed to the improvement of its ICT infrastructure and in addition to maintaining a higher level of recurrent budget to enhance its day-to-day capability. It is also investing in a number of capital works projects to improve infrastructure, which will benefit both residents and staff.
- Cyber security initiatives ($130,000)
- Implementation of Customer Service Strategy.

Service	Indicator	2021/22 Actual	2022/23 Budget	2023/24 Budget
Governance	Consultation and engagement	41		



2.6 Service Performance Outcome Indicators

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

2.7 Reconciliation with budgeted operating result

Strategic Objective	Surplus/(Deficit) $'000	Expenditure $'000	Revenue $'000
A resilient sustainable and protected economy	(163)	6,814	6,651
A healthy supported and empowered community	(5,804)	19,149	13,345
Embracing our past and planning for the future	(1,436)	3,795	2,359
Diverse economy and opportunities	(1,297)	1,387	90
A dynamic and responsive Council	(1,149)	7,738	6,589
Total	**(9,849)**	**38,883**	**29,034**
Expenses added in:	(8,809)		
Depreciation & Amortisation	(211)		
Finance costs			
(Deficit) before funding sources	**(18,867)**		
Funding sources added in:			
General Rates Revenue	20,126		
Total Funding Sources	**20,126**		
Operating surplus / (deficit) for the year	**1,260**		



03

Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/2024 has been supplemented with projections to 2026/2027. These projections will be reviewed during the Financial Plan review.

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



3.1 Comprehensive Income Statement

For the four years ending 30 June 2027

	Notes	Budget 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	Projections 2025/26 $'000	Projections 2026/27 $'000
Income						
Rates and charges	4.1.1	24,804	26,159	26,883	27,587	28,320
Statutory fees and fines	4.1.2	1,134	1,130	1,191	1,221	1,251
User fees	4.1.3	833	1,016	892	924	954
Grants – Operating	4.1.4	8,277	14,192	6,619	6,780	6,944
Grants – Capital	4.1.4	12,661	4,992	4,299	2,008	2,328
Contributions – monetary	4.1.5	510	510	530	541	550
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		—	—	90	15	15
Other income	4.1.6	1,368	1,572	1,419	1,449	1,573
Total income		49,587	**49,570**	**41,924**	**40,525**	**41,935**
Expenses						
Employee costs	4.1.7	16,429	17,926	16,320	16,680	17,040
Materials and services	4.1.8	19,488	20,451	12,676	12,735	12,927
Depreciation	4.1.9	6,723	8,809	7,536	7,621	7,925
Amortisation – intangible assets	4.1.10	133	–	–	–	–
Bad and doubtful debts – allowance for impairment losses		11	15	28	29	29
Borrowing costs		198	211	225	266	240
Other expenses		868	898	834	851	868
Total expenses	4.1.11	43,851	48,310	37,619	38,182	39,029
Surplus/(deficit) for the year		**5,736**	**1,260**	**4,305**	**2,343**	**2,906**
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment / (decrement)		—	—	—	—	—
Total other comprehensive result		—	—	—	—	—
Total comprehensive result		**5,736**	**1,260**	**4,305**	**2,343**	**2,906**

3.2 Balance Sheet

For the four years ending 30 June 2027

	Notes	Budget 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
ASSETS						
Current assets						
Cash and cash equivalents		5,482	2,767	7,259	7,484	7,985
Trade and other receivables		6,134	3,940	3,997	4,038	4,095
Other financial assets		6,000	5,202	—	—	—
Inventories		30	17	14	19	19
Other assets		39	117	132	132	132
Total current assets	4.2.1	**17,685**	**12,042**	**11,401**	**11,673**	**12,231**
Non-current assets						
Property, infrastructure, plant & equipment		343,615	365,838	371,159	372,924	374,804
Intangible assets		318	—	—	—	—
Total non-current assets	4.2.1	**343,933**	**365,838**	**371,159**	**372,924**	**374,804**
Total assets		**361,618**	**377,880**	**382,560**	**384,596**	**387,035**
LIABILITIES						
Current liabilities						
Trade and other payables		1,498	4,054	3,933	3,782	3,556
Trust funds and deposits		1,188	1,098	1,102	1,106	1,214
Provisions		2,355	2,423	2,444	2,594	2,820
Interest-bearing liabilities	4.2.3	765	964	1,529	2,212	3,161
Other Liabilities	4.2.2	—	18	—	—	—
Total current liabilities	4.2.2	**5,806**	**8,556**	**9,007**	**9,693**	**10,750**
Non-current liabilities						
Provisions		427	815	831	848	865
Interest-bearing liabilities	4.2.3	4,517	7,861	7,793	6,784	5,242
Other Liabilities	4.2.2	31	27	—	—	—
Total non-current liabilities	4.2.2	**4,975**	**8,703**	**8,625**	**7,632**	**6,107**
Total liabilities		**10,781**	**17,259**	**17,632**	**17,324**	**16,857**
Net assets		**350,837**	**360,622**	**364,928**	**367,272**	**370,178**
Equity						
Accumulated surplus		169,048	159,595	164,231	166,970	170,210
Reserves		181,789	201,027	200,697	200,302	199,968
Total equity		**350,837**	**360,622**	**364,928**	**367,272**	**370,178**

3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	Notes	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		$'000	$'000	$'000	$'000
2022/23 FORECAST					
Balance at beginning of the financial year		353,837	155,154	195,198	3,485
Surplus/(deficit) for the year		5,524	5,524	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves			1,775	—	(1,775)
Transfers from other reserves		—	(4,198)	—	4,198
Balance at end of the financial year		**359,362**	**158,255**	**195,199**	**5,908**
2023/24 BUDGET					
Balance at beginning of the financial year		359,362	158,255	195,199	5,908
Surplus/(deficit) for the year		1,260	1,260	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves	4.3.1	—	1,683	—	(1,683)
Transfers from other reserves	4.3.1	—	(1,604)	—	1,604
Balance at end of the financial year	4.3.2	**360,622**	**159,594**	**195,199**	**5,829**
2024/25 BUDGET					
Balance at beginning of the financial year		360,622	159,594	195,199	5,829
Surplus/(deficit) for the year		4,305	4,305	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves		—	1,500	—	(1,500)
Transfers from other reserves		—	(1,170)	—	1,170
Balance at end of the financial year		**364,927**	**164,229**	**195,199**	**5,499**
2025/26 BUDGET					
Balance at beginning of the financial year		364,927	164,229	195,199	5,499
Surplus/(deficit) for the year		2,343	2,343	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves		—	1,500	—	(1,500)
Transfers from other reserves		—	(1,105)	—	1,105
Balance at end of the financial year		**367,270**	**166,967**	**195,199**	**5,104**
2026/27 BUDGET					
Balance at beginning of the financial year		367,270	166,967	195,198	5,104
Surplus/(deficit) for the year		2,905	2,905	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves		—	1,450	—	(1,450)
Transfers from other reserves		—	(1,116)	—	1,116
Balance at end of the financial year		**370,174**	**170,206**	**195,198**	**4,770**

3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Budget 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Cash flows from operating activities		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Rates and charges		24,524	**25,941**	26,659	27,374	28,087
Statutory fees and fines		1,123	**1,173**	1,177	1,207	1,237
User fees		859	**1,177**	879	910	939
Grants – operating		8,277	**15,699**	6,619	6,780	6,944
Grants – capital		7,602	**6,592**	4,299	2,008	2,328
Contributions – monetary		510	**510**	530	541	550
Interest received		300	**340**	354	330	359
Rent received		1,033	**1,199**	1,094	1,161	1,185
Trust funds and deposits taken		–	**–**	–	–	–
Other receipts		215	**316**	100	135	314
Employee costs		(16,429)	**(17,926)**	(16,299)	(16,680)	(17,040)
Materials and services		(19,403)	**(21,082)**	(12,672)	(12,716)	(12,910)
Other payments		(868)	**(898)**	(834)	(851)	(868)
Net cash provided by/(used in) operating activities	4.4.1	**7,743**	**13,042**	**11,906**	**10,199**	**11,124**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(18,764)	**(19,566)**	(13,277)	(10,120)	(9,312)
Proceeds from sale of property, infrastructure, plant and equipment		–	**–**	900	1,150	150
Payments for investments		–	**–**	(2,298)	(8,000)	(8,000)
Proceeds from sale of investments		6,202	**–**	7,500	8,000	8,000
Net cash provided by/ (used in) investing activities	4.4.2	**(12,562)**	**(19,566)**	**(7,175)**	**(8,970)**	**(9,162)**
Cash flows from financing activities						
Finance costs		(198)	**(211)**	(225)	(266)	(240)
Proceeds from borrowings		1,500	**5,887**	1,000	500	–
Repayment of borrowings		(745)	**(954)**	(1,013)	(1,238)	(1,221)
Net cash provided by/(used in) financing activities	4.4.3	**557**	**4,722**	**(238)**	**(1,004)**	**(1,461)**
Net increase/(decrease) in cash & cash equivalents		(4,262)	**(1,802)**	**4,493**	**225**	**500**
Cash and cash equivalents at the beginning of the financial year		9,744	**4,569**	2,767	7,260	7,485
Cash and cash equivalents at the end of the financial year		**5,482**	**2,767**	**7,260**	**7,485**	**7,985**

3.5 Statement of Capital Works

For the four years ending 30 June 2027

	Notes	Budget 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/6 $'000	2026/27 $'000
Property						
Land improvements		–	**–**	60	84	36
Buildings and improvements		5,819	**3,502**	3,646	1,660	870
Total property		**5,819**	**3,502**	**3,706**	**1,744**	**906**
Plant and equipment						
Plant, machinery and equipment		600	**700**	600	600	600
Computers and telecommunications		767	**320**	717	752	790
Library books		60	**60**	60	60	60
Total plant and equipment		**1,427**	**1,080**	**1,377**	**1,412**	**1,450**
Infrastructure						
Roads		3,881	**2,730**	3,350	3,417	3,485
Bridges		640	**3,200**	4,160	700	400
Footpaths and cycleways		1,456	**275**	624	637	513
Drainage		414	**264**	270	270	270
Recreational, leisure and community facilities		4,702	**7,456**	1,784	1,188	1,228
Waste Management		–	**–**	200	200	200
Parks, open space and streetscapes		393	**760**	342	600	859
Other infrastructure		33	**300**	–	–	–
Total infrastructure		**11,518**	**14,984**	**10,730**	**7,012**	**6,995**
Total capital works expenditure	4.5.1	**18,765**	**19,566**	**15,813**	**10,168**	**9,312**
Represented by:						
New asset expenditure		7,782	**8,875**	906	566	837
Asset renewal expenditure		8,329	**10,019**	9,857	7,866	6,844
Asset upgrade expenditure		2,654	**673**	2,514	1,688	1,631
Total capital works expenditure	4.5.1	**18,764**	**19,566**	**13,277**	**10,120**	**9,312**
Funding sources represented by:						
Grants		7,602	**4,792**	4,299	2,008	2,328
Contributions & asset sales		–	**200**	900	150	150
Council cash		9,663	**8,687**	8,078	7,962	6,834
Borrowings		1,500	**5,887**	–	–	–
Total capital works expenditure	4.5.1	**18,764**	**19,566**	**13,277**	**10,120**	**9,312**

3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Budget 2022/23 $'000	Budget 2023/24 $'000	Projections 2024/25 $'000	2025/26 $'000	2026/27 $'000
Staff expenditure					
Employee costs – operating	16,429	**17,926**	16,320	16,680	17,040
Employee costs – capital	955	**934**	892	892	782
Total staff expenditure	**17,383**	**18,860**	**17,212**	**17,572**	**17,822**
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	202.0	**165.3**	160.7	159.7	157.7
Temp Staff and Contractors		**19.9**	16.4	16.4	15.4
Total staff numbers	**202.0**	**185.2**	**177.0**	**176.0**	**173.0**

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

Directorate	Budget 2023/24 $'000	Permanent Full Time $'000	Permanent Part time $'000	Temporary Casual $'000	Temporary Contractors $'000
Community and Development	**4,874**	3,127	938	410	399
Executive Services	**669**	485	184	–	–
Organisational Services	**4,570**	2,757	1,596	–	217
Infrastructure and Delivery	**8,747**	6,936	1,555	234	22
Total permanent staff expenditure	**17,578**	**13,306**	**4,272**	–	–
Total Casual Staff	**644**	–	–	**644**	–
Total Contractors Costs	**638**	–	–	–	**638**
Subtotal – All Staffing Costs	**18,860**	13,306	4,272	644	631
Capitalised labour costs	**(934)**	(182)	(641)	–	(111)
Total expenditure	**17,926**	**13,124**	**3,631**	**644**	**527**

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

Directorate	Budget 2023/24	Permanent Full Time	Permanent Part time	Temporary Casual	Temporary Contractors
Community and Development	**45.1**	28.0	10.2	4.5	2.4
Executive Services	**4.6**	3.0	1.6	–	–
Organisational Services	**46.0**	23.0	20.0	–	3.0
Infrastructure and Delivery	**89.4**	71.0	15.8	2.4	0.2
Total Staff	**185.1**	**125.0**	**47.7**	**6.9**	**5.6**

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2027

	2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000
EXECUTIVE SERVICES				
Permanent – Full time	**485**	**454**	**467**	**483**
Women	205	192	198	204
Men	280	262	270	279
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
Permanent – Part time	**184**	**172**	**177**	**183**
Women	79	74	76	79
Men	105	98	101	104
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
Total Executive Services	**669**	**626**	**644**	**666**
INFRASTRUCTURE AND DELIVERY				
Permanent – Full time	**6,754**	**6,020**	**6,196**	**6,405**
Women	1,700	1,373	1,413	1,461
Men	4,747	4,440	4,569	4,724
Persons of self–described gender	–	–	–	–
Vacant Positions	222	208	214	221
New Positions	85	–	–	–
Permanent – Part time	**913**	**707**	**728**	**752**
Women	529	421	433	448
Men	356	259	267	276
Persons of self–described gender	–	–	–	–
Vacant Positions	29	27	27	28
New Positions	–	–	–	–
Total Infrastructure and Delivery	**7,667**	**6,727**	**6,923**	**7,157**
COMMUNITY AND DEVELOPMENT				
Permanent – Full time	**3,127**	**2,923**	**3,009**	**2,994**
Women	1,309	1,346	1,386	1,432
Men	735	793	816	727
Persons of self–described gender	–	–	–	–
Vacant Positions	839	784	807	835
New Positions	244	–	–	–
Permanent – Part time	**938**	**877**	**903**	**933**
Women	423	395	407	420
Men	272	254	262	271
Persons of self–described gender	–	–	–	–
Vacant Positions	243	228	234	242
New Positions	–	–	–	–
Total Community and Development	**4,065**	**3,801**	**3,911**	**3,928**

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Summary of Planned Human Resources Expenditure for the four years ended 30 June 2027 continued

	2023/24 $'000	2024/25 $'000	2025/26 $'000	2026/27 $'000
ORGANISATIONAL SERVICES				
Permanent – Full time	**2,757**	**2,578**	**2,538**	**2,536**
Women	1,760	1,646	1,694	1,751
Men	670	627	530	460
Persons of self–described gender	–	–	–	–
Vacant Positions	327	306	315	325
New Positions	–	–	–	–
Permanent – Part time	**1,596**	**1,492**	**1,536**	**1,588**
Women	1,183	1,106	1,139	1,177
Men	413	386	397	410
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
Vacant Positions	–	–	–	–
Total Organisational Services	**4,352**	**4,070**	**4,074**	**4,124**
Casuals, temporary and other expenditure	**1,171**	**1,095**	**1,127**	**1,165**
Capitalised labour costs	**934**	**892**	**892**	**782**
Total staff expenditure	**18,860**	**17,212**	**17,572**	**17,822**

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
EXECUTIVE SERVICES				
Permanent – Full time	**3.0**	**3.0**	**3.0**	**3.0**
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
Permanent – Part time	**1.6**	**1.6**	**1.6**	**1.6**
Women	0.8	0.8	0.8	0.8
Men	0.8	0.8	0.8	0.8
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
Total Executive Services	**4.6**	**4.6**	**4.6**	**4.6**
INFRASTRUCTURE AND DELIVERY				
Permanent – Full time	**69.0**	**66.0**	**66.0**	**66.0**
Women	18.0	16.0	16.0	16.0
Men	48.0	48.0	48.0	48.0
Persons of self–described gender	–	–	–	–
Vacant Positions	2.0	2.0	2.0	2.0
New Positions	1.0	–	–	–
Permanent – Part time	**10.4**	**8.8**	**8.8**	**8.8**
Women	6.1	5.3	5.3	5.3
Men	3.9	3.1	3.1	3.1
Persons of self–described gender	–	–	–	–
Vacant Positions	0.4	0.4	0.4	0.4
New Positions	–	–	–	–
Total Infrastructure and Delivery	**79.4**	**74.8**	**74.8**	**74.8**

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
COMMUNITY AND DEVELOPMENT				
Permanent – Full time	**28.0**	**28.0**	**28.0**	**27.0**
Women	12.0	13.0	13.0	13.0
Men	7.0	8.0	8.0	7.0
Persons of self–described gender	–	–	–	–
Vacant Positions	7.0	7.0	7.0	7.0
New Positions	2.0	–	–	–
Permanent – Part time	**10.2**	**10.2**	**10.2**	**10.2**
Women	4.4	4.4	4.4	4.4
Men	3.2	3.2	3.2	3.2
Persons of self–described gender	–	–	–	–
Vacant Positions	2.7	2.7	2.7	2.7
New Positions	–	–	–	–
Total Community and Development	**38.2**	**38.2**	**38.2**	**37.2**
ORGANISATIONAL SERVICES				
Permanent – Full time	**23.0**	**23.0**	**22.0**	**21.0**
Women	15.0	15.0	15.0	15.0
Men	6.0	6.0	5.0	4.0
Persons of self–described gender	–	–	–	–
Vacant Positions	2.0	2.0	2.0	2.0
New Positions	–	–	–	–
Permanent – Part time	**20.0**	**20.0**	**20.0**	**20.0**
Women	14.5	14.5	14.5	14.5
Men	5.6	5.6	5.6	5.6
Persons of self–described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
Total Organisational Services	**43.0**	**43.0**	**42.0**	**41.0**
Casuals and temporary staff	11.5	8.5	8.5	8.5
Capitalised labour	8.4	7.9	7.9	6.9
Total staff numbers	185.1	177.0	176.0	173.0



04

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 2023/2024 the FGRS cap has been set at 3.5%. 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 will increase by 3.5% in line with the rate cap.

This budget will raise total rates and charges for 2023/2024 of $26,158,538.



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

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
General rates*	19,345	**20,126**	781	4.0%
Waste management charge	2,397	**2,710**	313	13.0%
Service rates and charges	2,625	**2,891**	266	10.1%
Special rates and charges	100	**105**	5	5%
Supplementary rates and rate adjustments	150	**120**	(30)	–20.0%
Interest on rates and charges	180	**200**	20	11.1%
Revenue in lieu of rates	7	**7**	–	0.0%
Total rates and charges	**24,804**	**26,159**	**1,355**	**5.5%**

*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	2022/23 cents/ $CIV*	2023/24 cents/ $CIV*	Change	%
General rate for residential properties	0.002218	**0.002108**	(0.0001)	–4.96%
Rate concession for farm properties	0.001442	**0.001370**	(0.0001)	–4.99%
General rate for commercial properties	0.002573	**0.002445**	(0.0001)	–4.97%
General rate for mixed use properties	0.002573	**0.002445**	(0.0001)	–4.97%
General rate for industrial properties	0.002573	**0.002445**	(0.0001)	–4.97%
General rate for vacant land township properties	0.002773	**0.002635**	(0.0001)	–4.98%
General rate for vacant land other properties	0.002218	**0.002108**	(0.0001)	–4.96%
Rate concession for trust for nature properties	0.001109	**0.001054**	(0.0001)	–4.96%
Rate concession for recreational properties	0.001109	**0.001054**	(0.0001)	–4.96%

*Cents/$CIV are subject to minor changes as the general revaluation is finalised, and will be adopted when the proposed budget is adopted in June 2023.

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	2022/23 cents/ $CIV*	2023/24 cents/ $CIV*	Change $'000	%
Residential	12,832	**13,517**	685	5.3%
Farm	2,223	**2,298**	75	3.4%
Commercial	2,321	**2,208**	(113)	–4.9%
Industrial	106	**99**	(7)	–6.2%
Mixed Use	322	**318**	(4)	–1.1%
Vacant land – township	776	**779**	3	0.3%
Vacant land – other	733	**871**	138	18.8%
Trust for nature	17	**21**	4	24.3%
Recreational	15	**14**	(1)	–9.1%
Total amount to be raised by general rates	**19,345**	**20,126**	**781**	**4.0%**

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	2022/23 Budget Number	2023/24 Budget Number	Change $'000	%
Residential	7,858	**7,987**	129	1.6%
Farm	1,155	**1,152**	(3)	–0.3%
Commercial	893	**890**	(3)	–0.3%
Industrial	60	**60**	–	0.0%
Mixed use	114	**112**	(2)	–1.8%
Vacant land – township	734	**694**	(40)	–5.4%
Vacant land – other	873	**874**	1	0.1%
Trust for nature	21	**24**	3	14.3%
Recreational	13	**13**	–	0.0%
Total rates and charges	**11,721**	**11,806**	**85**	**0.7%**

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	2022/23 $'000	2023/24 $'000	Change $'000	%
Residential	5,822,131	**6,397,824**	575,693	9.9%
Farm	1,542,224	**1,770,435**	228,211	14.8%
Commercial	840,866	**888,127**	47,261	5.6%
Industrial	37,345	**39,985**	2,640	7.1%
Mixed Use	121,445	**127,030**	5,585	4.6%
Vacant land – township	276,079	**275,203**	(876)	–0.3%
Vacant land – other	377,204	**412,157**	34,953	9.3%
Trust for Nature	16,650	**22,060**	5,410	32.5%
Recreational	11,880	**14,480**	2,600	21.9%
Total value of land	**9,045,824**	**9,947,301**	**901,477**	**10.0%**

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 2022/23 $	Per Rateable Property 2023/24 $	Change $	%
Kerbside collection – garbage (weekly)	196	**209**	13	6.6%
Kerbside collection – garbage (Fortnightly)	169	**177**	8	4.7%
Kerbside collection – recycling (Fortnightly)	126	**131**	5	4.0%
Commercial garbage charge	459	**484**	25	5.4%
Waste management improved charge	213	**230**	17	8.0%
Waste management unimproved charge	213	**230**	17	8.0%

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	2022/23 $ '000	2023/24 $'000	Change $'000	%
Kerbside collection – garbage (weekly)	1,108	**1,226**	118	10.7%
Kerbside collection – garbage (Fortnightly)	370	**402**	32	8.6%
Kerbside collection – recycling (Fortnightly)	1,020	**1,125**	105	10.3%
Commercial garbage charge	127	**138**	11	8.6%
Waste management improved charge	2,028	**2,301**	273	13.5%
Waste management unimproved charge	369	**408**	39	10.7%
Total	**5,022**	**5,601**	**579**	**11.5%**

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

	2022/23 $'000	2023/24 $'000	Change $'000	%
Residential	12,832	**13,517**	685	5.3%
Farm	2,223	**2,298**	75	3.4%
Commercial	2,321	**2,208**	(113)	–4.9%
Industrial	106	**99**	(7)	–6.2%
Mixed Use	322	**318**	(4)	–1.1%
Vacant land – township	775	**779**	4	0.5%
Vacant land – other	733	**871**	138	18.8%
Trust for Nature	17	**21**	4	24.3%
Recreational	15	**14**	(1)	–9.1%
Special rates and charges	100	**105**	5	5.0%
Supplementary rates and rate adjustments	150	**120**	(30)	–20.0%
Interest on rates and charges	180	**200**	20	11.1%
Revenue in lieu of rates	7	**7**	–	–0.0%
Kerbside collection – garbage (weekly)	1,605	**1,766**	161	10.1%
Kerbside collection – recycling (Fortnightly)	1,020	**1,125**	105	10.3%
Waste management improved charge	2,028	**2,301**	273	13.5%
Waste management unimproved charge	369	**408**	39	10.7%
Total Rates and charges	**24,804**	**26,159**	**1,348**	**5.5%**

4.1.1(j) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates (Prior year annualised)	$19,012,857	$19,445,099
Number of rateable properties (excluding recreational)	11,708	11,793
Base Average Rates	$1,623.92	$1,648.87
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	$1,652.34	$1,706.58
Maximum General Rates and Municipal Charges Revenue	$19,345,582	$20,125,677
Budgeted General Rates and Municipal Charges Revenue	$19,345,000	$20,125,678
Budgeted Supplementary Rates	$150,000	$120,000
Budgeted Total Rates and Municipal Charges Revenue	$19,495,000	$20,245,678

4.1.1(k) 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 (2023/2024: estimated $120,000)
* Changes of use of land such that rateable land becomes non-rateable land and vice versa
* Changes of use of land such that residential land that becomes commercial land and vice versa.

4.1.1(l) 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 0.002108% (0.2108 cents in the dollar of CIV) for all rateable residential properties;
* A concessional rate of 0.001370% (0.1370 cents in the dollar of CIV) for all rateable farm properties;
* A general rate of 0.002445% (0.2445 cents in the dollar of CIV) for all rateable commercial properties;
* A general rate of 0.002445% (0.2445 cents in the dollar of CIV) for all rateable industrial properties;
* A general rate of 0.002445% (0.2445 cents in the dollar of CIV) for all rateable mixed use properties;
* A general rate of 0.002635% (0.2635 cents in the dollar of CIV) for all rateable vacant land-township properties;
* A general rate of 0.002108% (0.2108 cents in the dollar of CIV) for all rateable vacant land-other properties;
* A concessional rate of 0.001054% (0.1054 cents in the dollar of CIV) for all rateable trust for nature properties;
* A concessional rate of 0.001054% (0.1054 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.

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 fess and fines

	Budget 2023/24 $'000	Budget 2023/24 $'000	Change $'000	%
Infringements and costs	86	**85**	(1)	–1.0%
Permits	98	**100**	2	1.8%
Registration fees	241	**237**	4	-1.7%
Planning fees	656	**656**	–	0.0%
Other fees and fines	53	**53**	(1)	–0.9%
Total statutory fees and fines	**1,134**	**1,130**	**(4)**	**–0.3%**

"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 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Aquatic centres	12	**13**	1	9.8%
Building services	261	**260**	(1)	–0.3%
Waste management services	479	**674**	195	40.7%
Other fees and charges	81	**68**	(13)	–15.9%
Total user fees	**833**	**1,016**	**183**	**–21.9%**

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of building services. User charges are projected to increase by 21.9% or $183,000 over 2022/23, mainly due to an increase in waste services $195,000 which is as a result of aligning transfer station fees to other neighbouring councils and costs of disposal.

4.1.4 Grants

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

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	**5,452**	**11,010**	5,558	101.9%
State funded grants	**15,487**	**8,175**	(7,312)	–47.2%
Total grants received	**20,939**	**19,184**	**(1,755)**	**55.6%**
(A) OPERATING GRANTS				
Recurrent – Commonwealth Government				
Financial Assistance Grants – General	832	**5,743**	4,911	590.0%
Financial Assistance Grants – Local Roads	367	**1,600**	1,233	336.0%
Recurrent – State Government				
Libraries	177	**179**	2	1.1%
Maternal and child health	143	**206**	63	44.4%
Emergency management and preparation	146	**228**	82	55.7%
School crossing supervisors	43	**48**	5	11.1%
Youth	25	**36**	11	44.9%
Other	57	**79**	22	39.3%
Total recurrent grants	**1,790**	**8,119**	**6,329**	**353.6%**
Non–recurrent – State Government				
Storm Recovery	6,447	**6,033**	(414)	–6.4%
Waste and Environment	40	**40**	–	0.0%
Total non–recurrent grants	**6,487**	**6,073**	(415)	-6.4%
Total operating grants	**8,277**	**14,192**	**5,914**	**71.5%**
(B) CAPITAL GRANTS				
Recurrent – Commonwealth Government				
Roads to recovery	969	**967**	(2)	–0.2%
Total recurrent grants	**969**	**967**	**(2)**	**–0.2%**
Non–recurrent – Federal Government				
Local Government Community Infrastructure Funding	1,938	**140**	(1,798)	–92.8%
Roads	1,346	**–**	(1,346)	–100.0%
Bridges	–	**2,560**	2,560	100.0%
Non–recurrent – State Government				
Roads	500	**–**	(500)	100%
Buildings	3,060	**150**	(2,910)	100%
Recreation	3,906	**1,046**	(2,861)	–73.2%
Tourism	943	**130**	(813)	100.0%
Total non–recurrent grants	**11,693**	**4,026**	**(7,667)**	**–65.6%**
Total capital grants	**12,661**	**4,992**	**(7,669)**	**–60.6%**
Total Grants	**20,939**	**19,184**	**(1,755)**	**–8.4%**

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 71.5% or $5.92 million compared to 2022/2023. Council received $4.430 million of the 2022/2023 Financial Assistance Grants in 2021/2022 and are not budgeting for any advanced receipt of the 2023/2024 allocation. 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 decrease by 61% or $7.669 million compared to 2022/2023. This is due to the completion of projects in 2022/2023 that had received capital funding. Section 4.5 "Capital works program" includes a more detailed listing of the capital grants expected to be received during the 2023/2024 year.

4.1.5 Contributions

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Monetary	510	510	–	0.0%
Non–monetary	–	–	–	0.0%
Total contributions	510	**510**	–	0.0%

Contributions can relate to monies paid by developers in regard to public open space 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 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Interest	120	**140**	20	16.7%
Reimbursements	71	**90**	19	26.8%
Rental income	1,033	**1,184**	151	14.7%
Other	144	**157**	13	9.3%
Total other income	1,368	**1,571**	203	14.8%

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 increase due to increasing interest rates.

4.1.7 Employee costs

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Wages and salaries	13,978	**14,967**	989	7.1%
WorkCover	239	**288**	49	20.7%
Superannuation	1,509	**1,736**	227	15.0%
Fringe Benefits Tax	75	**84**	9	12.0%
Other initiatives	628	**850**	222	35.4%
Total employee costs	**16,429**	**17,926**	1,497	9.1%

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

Employee costs are budgeted to increase by 9.1% or $1.497M compared to 2022/2023. This includes additional FTE for emergency management, work, health and safety, waste management support and Commonwealth Games Senior Project Officer. There are also employee costs for temporary staff associated with storm recovery included in 2023/2024.

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 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Contract and consultant payments	14,057	**13,754**	(303)	–2.2%
Materials and maintenance	2,991	**3,994**	1,003	33.5%
Utilities	597	**528**	(69)	–11.6%
Office administration	404	**651**	248	61.3%
Information technology	845	**881**	36	4.3%
Insurance	594	**643**	49	8.3%
Total materials and services	19,488	**20,451**	963	4.9%

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 4.9% or $0.963M compared to 2022/2023. A major impact of the additional cost relates to the general increase due to the economic environment.

4.1.9 Depreciation

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Property	1,247	**2,558**	1,311	105.1%
Plant & equipment	826	**1,071**	245	29.7%
Infrastructure	4,650	**5,179**	529	11.4%
Total depreciation and amortisation	6,723	**8,809**	2,086	31.0%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation has increased due to increased capital programs over the last two years and the impact of asset revaluations.

4.1.10 Amortisation - Intangible assets

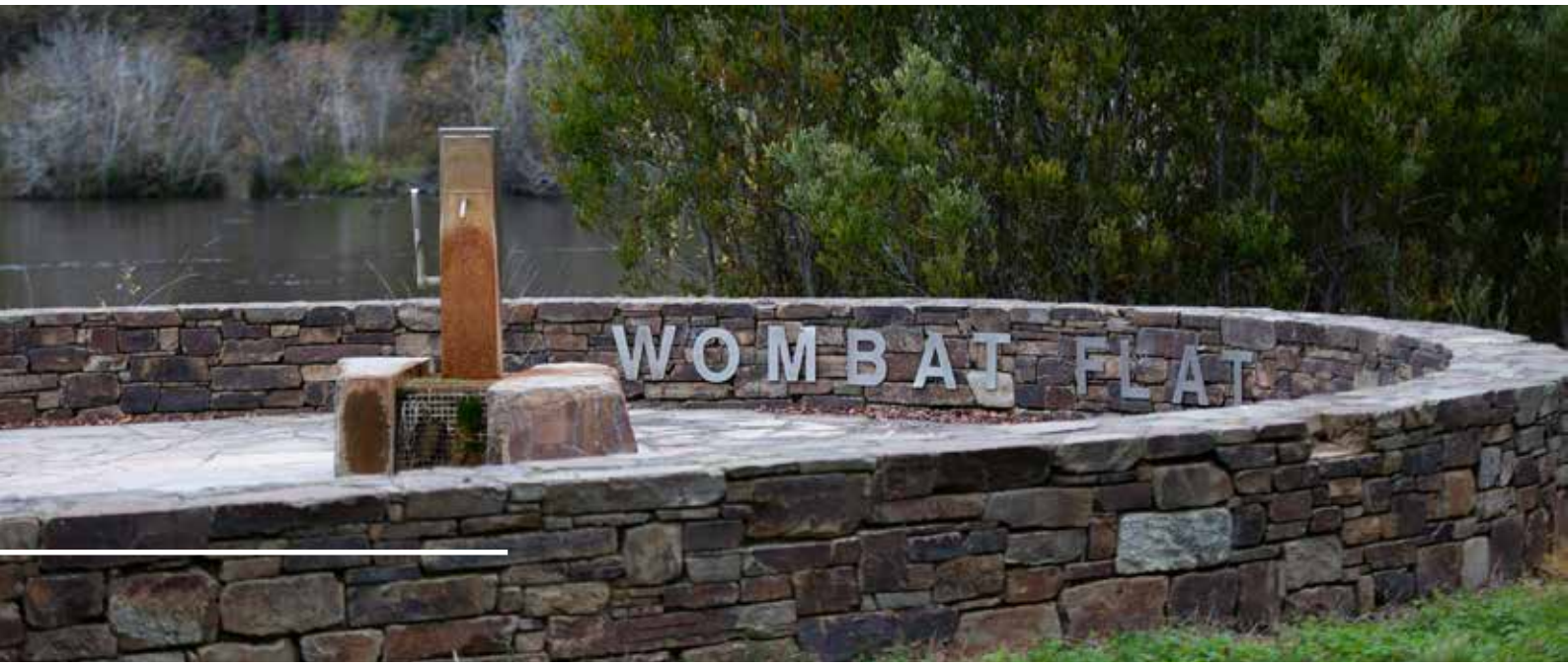
	Budget 2022/22 $'000	Budget 2022/23 $'000	Change $'000	%
Intangible assets	133	**–**	(133)	–100.0%
Total amortisation – intangible assets	133	**–**	(133)	–100.0%

Intangible assets were fully written down in 2021/2022 so no further amortisation expense is required.

4.1.11 Other expenses

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Auditors remuneration– VAGO	56	**56**	–	0.0%
Auditors remuneration – Internal	32	**32**	–	0.0%
Councillors allowances	236	**241**	5	2.3%
Community grants	362	**369**	6	1.7%
Others	181	**200**	18	10.2%
Total other expenses	868	**898**	30	3.5%

Other expenses relate to a range of unclassified items including contributions to community groups, audit expenses, Councillor allowances and other miscellaneous expenditure items.



4.2 Balance Sheet

4.2.1 Assets

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
ASSETS				
Current assets				
Cash and cash equivalents	5,482	**2,767**	(2,715)	–49.5%
Trade and other receivables	6,134	**3,940**	(2,194)	–35.8%
Other financial assets	6,000	**5,202**	(798)	–13.3%
Inventories	30	**17**	(13)	–44.8%
Other assets	39	**117**	78	199.1%
Total current assets	**17,685**	**12,042**	**5,643**	**–31.9%**
Non–current assets				
Property, infrastructure, plant & equipment	343,615	**365,838**	22,223	6.5%
Intangible assets	318	**–**	(318)	–100.0%
Total non–current assets	**343,933**	**365,838**	**21,905**	**6.4%**
Total assets	**361,618**	**377,880**	**16,262**	**4.5%**

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 decrease by $5.643 million or 31.9% compared to 2022/2023. Movements contributing to the decrease 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 $21.91 million or 6.4% compared to 2022/2023 reflecting a significant change in asset valuations and 2023/24 budgeted capital works less depreciation.

4.2.2 Liabilities

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
LIABILITIES				
Current liabilities				
Trade and other payables	1,498	**4,054**	2,556	170.6%
Trust funds and deposits	1,188	**1,098**	(90)	–7.6%
Provisions	2,355	**2,423**	68	2.9%
Interest–bearing liabilities	765	**964**	199	26.0%
Other Liabilities	–	**18**	18	–100.0%
Total current liabilities	**5,806**	**8,556**	**2,750**	**47.4%**
Non–current liabilities				
Provisions	427	**815**	388	90.9%
Interest–bearing liabilities	4,517	**7,861**	3,344	74.0%
Other Liabilities	31	**27**	(4)	–13.6%
Total non–current liabilities	**4,975**	**8,703**	**3,728**	**74.9%**
Total liabilities	**10,781**	**17,259**	**6,478)**	**60.1%**

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 $6.5M or 60.1% compared to the budget 2022/2023, major impact being new loans of $5.9M.

4.2.3 Borrowings

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

	Forecast 2022/23 $'000	Budget 2023/24 $'000
Amount borrowed as at 30 June of the prior year	4,526	3,892
Amount proposed to be borrowed	1,500	5,887
Amount projected to be redeemed	(2,134)	(954)
Amount of borrowings as at 30 June	**3,892**	**8,825**

Borrowings are an important funding source which enables funding for capital works or other items as identified without adversely affecting Council's liquidity position. Council has identified 2 new loans in 2023/2024 totalling $5.9M, to fund finalisation of the Creswick Trails and stage 1 remedial works for the Daylesford Town Hall.

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June %
2022/2023 (Forecast)				3,892
2023/2024	5,887	954	211	8,825
2024/2025	1,000	975	188	8,850
2025/2026	500	997	167	8,353
2026/2027	–	1,018	144	7,335

4.3 Statement of changes in Equity

4.3.1 Reserves

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2023/2024 Budget				
Balance at beginning of the financial year	359,362	158,255	195,199	5,908
Surplus/(deficit) for the year	1,260	1,260	–	–
Net asset revaluation increment/(decrement)	–	–	–	–
Transfers to other reserves	–	1,683	–	(1,683)
Transfers from other reserves	–	(1,604)	–	1,604
Balance at end of the financial year	**360,622**	**159,594**	**195,199**	**5,829**

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 2023/2024 is forecast to be a transfer from reserves of $0.079 million. Each reserve and their forecast balance are shown below, with all "other reserves" cash backed.

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
ASSET REVALUATION RESERVE	**179,088**	**195,198**	**16,110**	**9.0%**
Other reserves				
Open Space Recreation Reserve*	1,657	**2,111**	454	27.4%
Discretionary Reserves				
Mineral Springs Reserves Financial Reserve	826	**961**	135	16.4%
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	**7**	–	0.0%
Waste Management Reserve	89	**583**	493	552.1%
Staff Accommodation and Community Facilities Reserve	–	**2,045**	2,045	–0.0%
Total Other Reserves	**2,701**	**5,829**	**3,127**	**115.8%**
Total Reserves	**181,789**	**201,027**	**19,238**	**10.6%**

* Indicates statutory reserve

4.3.2 Equity

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Equity				
Accumulated surplus	169,048	159,594	(9,454)	–5.6%
Reserves	181,789	201,027	19,238	10.6%
Total equity	350,837	**360,621**	9,784	2.8%

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 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
	Inflows (Outflows)	**Inflows (Outflows)**		
Rates and charges	24,524	**25,941**	1,417	5.8%
Statutory fees and fines	1,123	**1,173**	50	4.5%
User fees	859	**1,177**	318	37.0%
Grants – operating	8,277	**15,699**	7,422	89.7%
Grants – capital	7,602	**6,592**	(1,010)	–13.3%
Contributions – monetary	510	**510**	–	0.0%
Interest received	300	**340**	40	13.3%
Rent received	1,033	**1,199**	166	16.1%
Trust funds and deposits taken	–	**–**	–	0.0%
Other receipts	215	**316**	101	47.0%
Employee costs	(16,429)	**(17,926)**	(1,497)	9.1%
Materials and services	(19,403)	**(21,082)**	(1,679)	8.7%
Other payments	(868)	**(898)**	(30)	3.5%
Net cash provided by/(used in) operating activities	7,743	**13,041**	5,298	68.4%

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 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
	Inflows (Outflows)	**Inflows (Outflows)**		
Payments for property, infrastructure, plant and equipment	(18,764)	**(19,566)**	(802)	4.3%
Proceeds from sale of property, infrastructure, plant and equipment	–	**–**	–	0.0%
Payments for investments	–	**–**	–	0.0%
Proceeds from sale of investments	6,202	**–**	(6,202)	–100.0%
Net cash provided by/ (used in) investing activities	**(12,562)**	**(19,566)**	**(7,004)**	**55.8%**

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 2023/2024 budget for net cash used in investing activities is $19.56M, which is $7.0M greater than 2022/2023. This is reflective of an increase in the capital works program when compared to 2022/2023 and is predominately funded from council working capital.

4.4.3 Net cash flows provided by/used in financing activities

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
	Inflows (Outflows)	**Inflows (Outflows)**		
Finance costs	(198)	**(211)**	(13)	6.6%
Proceeds from borrowings	1,500	**5,887**	4,387	292.5%
Repayment of borrowings	(745)	**(954)**	(209)	28.1%
Net cash provided by/(used in) financing activities	**557**	**4,722**	**4,165**	**747.8%**

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 2023/2024 budget for cash flows provided by financing activities is an increase in cash of $4.7M. There are new loans of $5.9M included in the 2023/2024 budget. Council repaid a loan in 2022/2023 that was drawndown to purchase the Rex.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/2024 year, classified by expenditure type and funding source.

4.5.1 Summary

	Budget 2022/23 $'000	Budget 2023/24 $'000	Change $'000	%
Property	5,819	**3,502**	(2,317)	–40%
Plant and equipment	1,427	**1,080**	(347)	–24%
Infrastructure	11,518	**14,984**	3,466	30%
Total	**18,764**	**19,566**	**802**	**4%**

	Project Cost $'000	Asset Expenditure Types			Summary of Funding Sources			
		New $'000	Renewal $'000	Upgrade $'000	Grants $'000	Contrib./ Asset Sale $'000	Coucil Cash $'000	Loan $'000
Property	**3,502**	2,022	1,480	–	–	–	2,502	1,000
Plant and equipment	**1,080**	70	1,010	–	–	200	880	–
Infrastructure	**14,984**	6,783	7,529	673	4,792	–	5,305	4,887
Total	**19,566**	8,875	10,019	673	4,792	200	8,687	5,887

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

< Staff accommodation and community facilities reserve

4.5.2 Capital works program

** Multiyear projects with funding provided in previous years.

Capital Works Area	Project Cost $'000	Asset Expenditure Types			Summary of Funding Sources			
		New $'000	Renewal $'000	Upgrade $'000	Grants $'000	Contrib./ Asset Sale $'000	Coucil Cash $'000	Loan $'000
PROPERTY								
Land Improvements								
Buildings								
Building Renewal Program – various works	**400**	–	400	–	–	–	400	–
Building Renewal Program – designs	**80**	–	80	–	–	–	80	–
Daylesford Town Hall Renewal Stage 1	**1,000**	–	1,000	–	–	–	–	1,000
Trentham Community Hub**	**2,022**	2,022	–	–	–	–	2,022	–
TOTAL PROPERTY	**3,502**	**2,022**	**1,480**	**–**	**–**	**–**	**2,502**	**1,000**
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle and Plant Replacement	**700**	–	700	–	–	200	500	–
Computers and Telecommunications								
Council Meeting video conference and sound system improvements	**70**	70	–		–	–	70	–
IT Hardware / Technology Renewal Program	**250**	–	250	–	–	–	250	–
Library books								
Library Collection Renewal	**60**	–	60	–	–	–	60	–
TOTAL PLANT AND EQUIPMENT	**1,080**	**70**	**1,010**	**–**	**–**	**200**	**880**	**–**
INFRASTRUCTURE								
Roads								
Road Reseals Program	**950**		950	–	–	–	950	–
Gravel Resheet Program	**500**	–	500	–	–	–	500	–
Pavement Rehabilitation	**1,280**	–	1,280	–	967	–	313	–
Bridges		–						
Bridge and Major Culvert Renewal Program	**3,200**	–	3,200	–	2,560	–	640	–
Footpaths and Cycleways								
Footpath Improvement and Renewal Program	**100**	–	100	–	–	–	100	–
Footpath Expansion ^	**175**	175	–	–	–	–	175	–
Drainage								
Drainage/Kerb & Channel Implementation and Renewal and Program	**264**	–	264	–	–	–	264	–
Recreational, Leisure & Community Facilities								
Lee Medlyn Bottle Museum**	**280**	–	280	–	–	–	280	–
Pool Building renewal works program	**55**	–	55	–	–	–	55	–
Creswick Trails**	**5,903**	5,903	–	–	600	–	416	4,887
Creswick Bowls Club Green Replacement**	**523**	–	–	523		–	523	–
Glenlyon Recreation Reserve – Pavilion Redevelopment Detailed Design	**150**	–	–	150	150	–	–	–
Sports Ground Lighting – Newlyn Recreation Reserve	**306**	306	–	–	246	–	60	–
Clunes Master Plan Project Implementation – Planning and Approvals	**100**	100	–	–	–	–	100	–
Tennis Court risk mitigation works – Trentham and Drummond	**140**		140	–	140	–	–	–
Parks, Open Space and Streetscapes								
Hepburn Springs Reserve Bathhouse Drainage +	**500**	–	500	–	–	–	500	–
Wombat Hill Botanic Gardens**	**260**	–	260	–	130	–	130	–
Other Infrastructure								
Central Springs Reserve Construction Stage 1 +	**300**	300	–	–	–	–	300	–
TOTAL INFRASTRUCTURE	**14,984**	**6,783**	**7,529**	**673**	**4,792**	**–**	**5,305**	**4,887**
TOTAL CAPITAL WORKS	**19,566**	**8,875**	**10,019**	**673**	**4,792**	**200**	**8,687**	**5,887**

The capital works program for 2023-2024 highlights that a number of major projects have been completed and reduced grant funding has resulted in a reduction of new projects being included in the budget. Projects funded in 2022/23 but not yet delivered will continue and funds will be carry-forward if not finalised by 30 June 2023.

4.5.3 Summary of Planned Capital Works Expenditure

For the years ended 30 June 2025, 2026 & 2027

2024/2025	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renew-al $'000	Up-grade $'000	Total $'000	Grants $'000	Contribu-tions $'000	Coucil Cash $'000	Borrow-ings $'000
PROPERTY									
Land	–	–	–	–	–	–	–	–	–
Land improvements	84	84	–	–	84	–	–	84	–
Total Land	**84**	**84**	**–**	**–**	**84**	**–**	**–**	**84**	**–**
Buildings	3,646	156	2,840	650	3,646	600	750	1,296	1,000
Heritage Buildings	–	–	–	–	–	–	–	–	–
Building improvements	–	–	–	–	–	–	–	–	–
Leasehold improvements	–	–	–	–	–	–	–	–	–
Total Buildings	**3,646**	**156**	**2,840**	**650**	**3,646**	**600**	**750**	**1,296**	**1,000**
Total Property	**3,730**	**240**	**2,840**	**650**	**3,730**	**600**	**750**	**1,380**	**1,000**
PLANT AND EQUIPMENT									
Heritage plant and equipment	–	–	–	–	–	–	–	–	–
Plant, machinery and equipment	600	–	600	–	600	–	150	450	450
Fixtures, fittings and furniture	–	–		–	–	–		–	–
Computers and telecommunications	717	–	717	–	717	–		717	717
Library books	60	–	60	–	60	–	–	60	60
Total Plant and Equipment	**1,377**	**–**	**1,377**	**–**	**1,377**	**–**	**150**	**1,227**	**1,227**
INFRASTRUCTURE									
Roads	3,350	–	3,142	208	3,350	1,969	–	1,381	1,381
Bridges	1,600	–	1,600	–	1,600	750	–	850	850
Footpaths and cycleways	624	312	312	–	624	–	–	624	624
Drainage	270	–	270	–	270	–	–	270	270
Recreational, leisure and community facilities	1,784	90	316	1,378	1,784	760	–	1,024	1,024
Waste management	200	–	–	200	200	100	–	100	100
Parks, open space and streetscapes	342	264	–	78	342	120	–	222	222
Total Infrastructure	**8,170**	**666**	**5,640**	**1,864**	**8,170**	**3,699**	**–**	**4,472**	**4,472**
Total Capital Works Expenditure	**13,277**	**906**	**9,857**	**2,514**	**13,277**	**4,299**	**900**	**7,078**	**7,078**

4.5.3 Summary of Planned Capital Works Expenditure (cont.)

For the years ended 30 June 2025, 2026 & 2027

2025/2026	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renew-al $'000	Up-grade $'000	Total $'000	Grants $'000	Contribu-tions $'000	Coucil Cash $'000	Borrow-ings $'000
PROPERTY									
Land	–	–	–	–	–	–	–	–	–
Land improvements	36	36	–	–	–	–	–	36	–
Total Land	**36**	**36**	**–**	**–**	**–**	**–**	**–**	**36**	**–**
Buildings	1,660		1,510	150	–	500	–	660	500
Heritage Buildings	–	–	–	–	–	–	–	–	–
Building improvements	–	–	–	–	–	–	–	–	–
Leasehold improvements	–	–	–	–	–	–	–	–	–
Total Buildings	**1,660**	**–**	**1,510**	**150**	**–**	**500**	**–**	**660**	**500**
Total Property	**1,696**	**36**	**1,510**	**150**	**–**	**500**	**–**	**696**	**500**
PLANT AND EQUIPMENT									
Heritage plant and equipment	–	–	–	–	–	–	–	–	–
Plant, machinery and equipment	600	–	600	–	–	–	150	450	–
Fixtures, fittings and furniture	–	–	–	–	–	–	–	–	–
Computers and telecommunications	752	–	752	–	–	–	–	752	–
Library books	60	–	60	–	–	–	–	60	–
Total Plant and Equipment	**1,412**	**–**	**1,412**	**–**	**–**	**–**	**150**	**1,262**	**–**
INFRASTRUCTURE									
Roads	3,417	–	3,205	212	3,417	988	–	2,429	–
Bridges	700	–	700	–	700	–	–	700	–
Footpaths and cycleways	637	318	318	–	637	–	–	637	–
Drainage	270	–	270	–	270	–	–	270	–
Recreational, leisure and community facilities	1,188	212	316	660	1,188	300	–	888	–
Waste management	200	–		200	200	100	–	100	–
Parks, open space and streetscapes	600	–	134	466	600	120	–	480	–
Total Infrastructure	**7,012**	**530**	**4,944**	**1,538**	**7,012**	**1,508**	**–**	**5,504**	**–**
Total Capital Works Expenditure	**10,120**	**566**	**7,866**	**1,688**	**10,120**	**2,008**	**150**	**7,462**	**500**

4.5.3 Summary of Planned Capital Works Expenditure (cont.)

For the years ended 30 June 2025, 2026 & 2027

2026/2027	Asset Expenditure Types				Funding Sources				
	Total $'000	New $'000	Renew-al $'000	Up-grade $'000	Total $'000	Grants $'000	Contribu-tions $'000	Coucil Cash $'000	Borrow-ings $'000
PROPERTY									
Land	–	–	–	–	–	–	–	–	–
Land improvements	36	36	–	–	36	–	–	36	–
Total Land	**36**	**36**	**–**	**–**	**36**	**–**	**–**	**36**	**–**
Buildings	870		720	150	870	750	–	120	–
Heritage Buildings	–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Building improvements	–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Leasehold improvements	–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Buildings	**870**	**–**	**720**	**150**	**870**	**750**	**–**	**120**	**–**
Total Property	**906**	**36**	**720**	**150**	**906**	**750**	**–**	**156**	**–**
PLANT AND EQUIPMENT									
Heritage plant and equipment	–	–	–	–	–	–	–	–	–
Plant, machinery and equipment	600	–	600	–	600	–	150	450	–
Fixtures, fittings and furniture	–	–	–	–	–	–	–	–	–
Computers and telecommunications	790	–	790	–	790	–	–	790	–
Library books	60	–	60	–	60	–	–	60	–
Total Plant and Equipment	**1,450**	**–**	**1,450**	**–**	**1,450**	**–**	**150**	**1,300**	**–**
INFRASTRUCTURE									
Roads	3,485	–	3,269	216	3,485	1,008	–	2,477	–
Bridges	400	–	400	–	400	–	–	400	–
Footpaths and cycleways	513	189	325	–	513	–	–	513	–
Drainage	270	–	270	–	270	–	–	270	–
Recreational, leisure and community facilities	1,228	612	316	300	1,228	370	–	858	–
Waste management	200	–	–	200	200	100	–	100	–
Parks, open space and streetscapes	859	–	94	765	859	100	–	759	–
Total Infrastructure	**6,955**	**801**	**4,673**	**1,481**	**6,955**	**1,578**	**–**	**5,377**	**–**
Total Capital Works Expenditure	**9,312**	**837**	**6,844**	**1,631**	**9,312**	**2,328**	**150**	**6,834**	**–**

4.6 Non-Capital projects program

This section presents a listing of non-capital projects that will be undertaken for the 2023/2024 year. The projects listed below are one-off or cyclical in nature or are additional to funding levels which are ordinarily provided to undertake these activities.

Project Name	Project Cost $'000	Income $'000	Net Cost to Council $'000
Protective Data Security Plan (PDSP) implementation	30	–	30
Aquatics Strategy Implementation – Business Case Development	60	–	60
Walking and Cycling Strategy ^	60	–	60
Staff Accommodation and Birch ward community facilities	200	–	200
Cyber Security Augmentation	100	–	100
Best Start, Best Life Reform	82	82	–
Short Term Rental Regulation	30	–	30
TOTAL NON–CAPITAL PROJECTS	**562**	**82**	**480**



05

Financial performance indicators

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.



The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

TARGETED PERFORMANCE INDICATORS - SERVICE

Indicator	Measure	NOTES	Actual	Budget	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	41.00	43.00	47.00	50.00	51.00	52.00	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98%	98%	98%	98%	98%	98%	o
Statutory Planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	70.00%	70.00%	70.00%	75.00%	75.00%	80.00%	+
Waste Management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	40.22%	45%	50%	52%	53%	54%	+

TARGETED PERFORMANCE INDICATORS - FINANCIAL

Indicator	Measure	NOTES	Actual	Budget	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Liquidity									
Working Capital	Current assets / current liabilities	5	194.62%	304.60%	140.76%	126.57%	120.43%	113.77%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	103.42%	123.90%	121.38%	164.16%	125.36%	106.94%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	54.71%	58.00%	57.84%	70.35%	70.6%	70.49%	+
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	$4,497	$3,741	$4,092	$3,160	$3,181	$3,225	o

5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	NOTES	Actual	Budget	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/o/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-22%	-2%	-9.64%	-1.41%	-0.54%	0.07%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	16%	17%	12%	7%	13%	19%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	19%	24%	34%	34%	32%	29%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		10%	4%	4%	5%	5%	5%	o
Indebtedness	Non-current liabilities / own source revenue		17%	18%	29%	28%	24%	19%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.35%	0.24%	0.26%	0.25%	0.26%	0.27%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	13	$1,613	$1,633	$1,705	$1,740	$1,775	$1,810	+

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

Notes to indicators

5A

1. **Satisfaction with community consultation and engagement**

   The target for this measure has been set taking into consideration an indicator that is included in our Council Plan to increase the result to 50% over the life of the plan.

2. **Sealed local roads below the intervention level**

   Indicator considers past performance and condition data that is currently available. Our roads are traditionally in very good condition, however have been impacted with recent storm events. Significant expenditure is currently being incurred on maintenance, with overall conditions expected to return to a positive outcome for the next 12 months.

3. **Planning applications decided within the relevant required time**

   This is a new measure, and therefore actual data will need to be obtained. Target has been set as a minimum (due to change in measure) with a view to revisit in the future.

4. **Kerbside collection waste diverted from landfill**

   Targets have been set in accordance with past data and reasonable prediction about the future state. This includes the expectation to remove glass which is a significant weight of current commingled recyclables, and introduce a FOGO service.

5. **Working Capital**

   The proportion of current assets allocated to the repayment of current liabilities. The decreasing ratio demonstrates use of available cash for projects, and operating in tight financial environments.

6. **Asset renewal**

   This percentage indicates the extent of Council's renewal of assets against depreciation charge (an indication of the decline in value of its existing capital base). A percentage greater than 100% indicates there is a lesser risk of insufficient spending on Council's asset base.

7. **Rates concentration**

   Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The higher the ratio the more reliant Council is on rate revenue compared to all other revenue sources. The rate is lower than normal in the years of 2021-2024 during significant grant funding from State and Federal Government given the larger than usual funding for stimulus capital projects and storm reimbursements.

8. **Expenditure level**

   Expenditure levels increasing in line with cost increases. There is a reduction in future years as expenditure levels return to 'normal' reflecting finalisation of expenditure in relation to storm activity.

5B

9. **Adjusted underlying result**

   An indicator of the sustainable operating result to enable Council to continue to provide core services and meet its objectives.

10. **Unrestricted Cash**

    Some cash held by Council is restricted in part, to cover trust deposits and cash reserves, and is not fully available for Council's operations. This ratio, in particular, is closely monitored by Council.

11. **Debt compared to rates**

    This ratio indicates a spike in 2023/2024 when loans are drawn down and then a reduction as loan repayments exceed expected future borrowings.

12. **Rates effort**

    No material variation.

13. **Revenue level**

    No material variation and reflects expected rate cap rises.

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 2023/24 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.

At the Ordinary Council Meeting on May 16, 2023, Council adopted Council Policy - 48 (C) Affordable Access to Council Facilities Policy which will come into effect on 1 July, 2023.

The impact of this policy will be updated in the Final Budget to be adopted in June 2023.

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 2022/23 rate as new statutory fees for 2023/24 have not yet been set.

		Rounded
Fee Unit effective from 1 July 2023 - 30 Jun 2024		–
Penalty Unit effective from 1 July 2023 - 30 Jun 2024		–
Fee Unit effective from 1 July 2022 - 30 Jun 2023	15.29	15.30
Penalty Unit effective from 1 July 2022 - 30 Jun 2023	184.92	185.00

Health

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (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 Home	$519.00	$550.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	$559.00	$585.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer, takaway outlets employing less than 20 staff	$459.00	$480.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	$381.00	$400.00
2(D Premises include: Community groups, sporting clubs serving full meals	$191.00	$200.00
CLASS 3: Handling and supplying low risk unpackaged foods		
(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	$281.00	$295.00
B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	$141.00	$150.00
CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods		
(A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	$381.00	$400.00
(B) Home based or temporary food premises making chutneys, jams and relishes	$331.00	$350.00
CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores) **(Notification Form required to be completed and submitted to Council)**	Fee Exempt	Fee Exempt
Non-Compliant Food Premises – Inspection Fees		
Inspection Fee for Non-Compliant Food Premises – Class 2	$140.00	$150.00
Inspection Fee for Non-Compliant Food Premises – Class 3	$87.00	$150.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	$87.00	$150.00
Streetrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (community group)	$183.00	$190.00
Class 2 Food Vehicle or Stall (Business)	$399.00	$420.00
Class 3 Food Vehicle or Stall (business)	$268.00	$280.00
Class 3 Food Vehicle or Stall (community group)	$135.00	$140.00
Business (1 event for no more than 2 consecutive days)	$95.00	$100.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	$48.00	$50.00
Other Fees	$48.00	$50.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of annual registration fee	50% of annual registration fee

Health *(cont.)*

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Public Health and Wellbeing Act 2008		
Beauty premises, day spa, nails and hair removal premises *	$171.00	$180.00
Skin Penetration - tattooing and piercing *	$332.00	$350.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	$286.00	$300.00
Over 10 persons*	$353.00	$370.00
New Hair Dresser registration	$152.00	$160.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Public Health and Wellbeing Premises	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of the annual registration fee
Residential Tenancies Act 1970		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	$76.50 (5 Fee Units)	$76.50 (5 Fee Units)
Public Health and Wellbeing Regulations 2019		
Category 1 Aquatic Facilities annual registration fee	$103.00	$110.00
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 *	$226.00	$250.00
Special Visit – Pre-purchase inspections within 48 hours*	$337.00	$350.00
New Septic Tank systems* Regulation 196 (1)b	$747.00	$777.00
Major alteration to septic system N/A see New Septic tank systems e.g. increasing wastewater field, replacing an existing system"	$747.00	$777.00
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures"	$570.00	$593.00
Transfer onsite wastewater management system permit, Regulation 197	$152.00	$159.00
Fee to amend onsite wastewater management system permit. Regulation 198	$159.00	$166.00
Exception Fee for onsite wastewater management system permit. Regulation 199	$224 14.67 Fee Units	$224 14.67 Fee Units
If Council assessment exceeds 2.6 hours, an additional fee of 5.94 fee units for each hour os assessment over. Regulation 199	5.94 fee units per additional hour	5.94 fee units per additional hour
Renewal Fee for onsite wastewater management system permit Regulation 200	$127.00	$133.00
Extension of Time for Septic Permit	$280.00	$292.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	$226.00	$240.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	$99.00	$105.00
Written request for General Advice	$167.00	$175.00
Special request for inspection – septic, food premises	$281.00	$250.00

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

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	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
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.	$497.25 (32.5 fee units) if the Minister is not the planning authority	$497.25 (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)

Town Planning *(cont.)*

Description of Charge

Class	Type of Application	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
6	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than $1,000,000 but not more than $2,000,000	TBC (101 fee units)	TBC (101 fee units)
7	VicSmart application if the estimated cost of development is $10,000 or less	TBC (13.5 fee units)	TBC (13.5 fee units)
8	VicSmart application if the estimated cost of development is more than $10,000	TBC (29 fee units)	TBC (29 fee units)
9	VicSmart application to subdivide or consolidate land	TBC (13.5 fee units)	TBC (13.5 fee units)
10	VicSmart application other than class 7, class 8 or class 9 permit	TBC (13.5 fee units)	TBC (13.5 fee units)
11	To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than $100,000	TBC (77.5 fee units)	TBC (77.5 fee units)
12	To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $100,000 and not more than $1,000,000	TBC (104.5 fee units)	TBC (104.5 fee units)
13	To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $1,000,000 and not more than $5,000,000	TBC (230.5 fee units)	TBC (230.5 fee units)
14	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $5,000,000 and not more than $15,000,000	TBC (587.5 fee units)	TBC (587.5 fee units)
15	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $15,000,000 and not more than $50,000,000	TBC (1,732.5 fee units)	TBC (1,732.5 fee units)
16	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $50,000,000	TBC (3,894 fee units)	TBC (3,894 fee units)
17	To subdivide an existing building (other than a class 9 permit)	TBC (89 fee units)	TBC (89 fee units)
18	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	TBC (89 fee units)	TBC (89 fee units)
19	To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	TBC (89 fee units)	TBC (89 fee units)
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)

Town Planning *(cont.)*

Description of Charge

Fee/Charge 2022/23 (inc GST)

Fee/Charge 2023/24 (inc GST)

Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)

Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	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)
19	Amendment to a class 22 permit	TBC (89 fee units)	TBC (89 fee units)

Town Planning *(cont.)*

Description of Charge

Other Statutory Fees

Regulation	Type of Application	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
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	$336.40 (22 fee units)	TBC (22 fee units)
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	$680.40 (44.5 fee units)	TBC (44.5 fee units)
17	For a planning certificate	a) $22.95 (1.5 fee units) for an application not made electronically b) $7 for an application made electronically	a) $22.95 (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

Town Planning *(cont.)*

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Other Statutory Fees		
Part 2: Administrative Charges (Non Statutory Fees		
Enquiries		
Written request for Heritage Control advice	$171.00	$178.00
Written request for Demolition Control advice (Section 29A – Form 8)	$171.00	$178.00
Written request for General Planning advice	$171.00	$178.00
Request a copy of a planning permit (on site archives - From 2012 onwards)	$52.00	$55.00
Request a copy of a planning permit (off site archives - Pre 2012)	$221.00	$230.00
Extension of Time		
Extension of time (First Request)	$281.00	$293.00
Extension of time (second request)	$419.00	$436.00
Extension of Time (Third and subsequent requests)	$628.00	$654.00
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)	$162.00	$169.00
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)	$105.00	$110.00
Preparation and registration of section 173 agreement	$1,307.00	$1,360.00
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	$281.00	$293.00
Miscellaneous Planning Consent	$419.00	$436.00
Advertising		
Advertising – A3 Notice	$115.00	$120.00
Advertising – Letters to adjoining owners	$60.00	$63.00
Advertising – Notice in Newspaper	Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

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
TThese 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.

Fee for amending a planning permit application depends on the Schedule of fees as per the Planning & Environment Regulations (Fees).

Fee for lodging amended subdivision plans at certification stage depends on the schedule of fees as per the Planning & Environment Regulations (Fees).

Building Services

Description of Charge	**Fee/Charge** 2023/24 (inc GST)	**Comment**
Building Permits		
Minor Works		
Cost < $5000	$550.00	Class 1ai - Dwelling (verandah, deck, etc)
Cost < $10,000	$625.00	Class 10a - Garages, carports, sheds
Cost < $20,000	$700.00	Class 10b - Pools/Spas, retaining wall, fences
Cost > $20,000	$COW ÷ 25	Class 10c – Bushfire Shelters
Domestic Works		
Cost < $5000	$725.00	
Cost < $10,000	$871.00	
Cost < $16,000	$1,017.00	Class 1a - Dwelling, units, etc.
Cost < $25,000	$1,163.00	Class 1b - Boarding house, guest house, etc. (not exceeding 300m^2 and less than 12 persons accommodated)
Cost < $50,000	$1,309.00	
Cost < $100,000	$1,455.00	
Cost < $200,000	$1,891.00	(New, Extensions, Alterations, Change of Use, etc.)
Cost < $300,000	$2,327.00	
Cost < $400,000	$2,763.00	
Cost < $500,000	$3,199.00	
Cost > $500,000	$COW ÷ 135	
Commercial Works		
Cost < $5000	$850.00	
Cost < $10,000	$1,106.00	
Cost < $25,000	$1,362.00	
Cost < $50,000	$1,618.00	Class 2 – Building containing 2 or more sole-occupancy units each being a separate dwelling
Cost < $100,000	$1,874.00	Class 3 – Building other than class 1 or 2 used for long term or transient living of unrelated persons
Cost < $200,000	$2,130.00	Class 4 – Dwelling in a Class 5-9 building if it is the only dwelling in the building
Cost < $300,000	$2,656.00	Class 5 – Office, excluding Class 6-9
Cost < $400,000	$3,182.00	Class 6 – Shop, sale of goods, supply of service
Cost < $500,000	$3,708.00	Class 7 – Carpark, warehouse, wholesale
Cost < $600,000	$4,234.00	Class 8 – Laboratory, production
Cost < $700,000	$4,760.00	Class 9 – Health care, school, assembly building, aged care
Cost < $800,000	$5,286.00	(New, Extensions, Alterations, Change of Use, Etc.)
Cost < $900,000	$5,812.00	
Cost < $1,000,000	$6,338.00	
Cost > $1,000,000	$COW ÷ 170	

Building Services *(cont.)*

Description of Charge	**Fee/Charge** 2023/24 (inc GST)	**Comment**
Other Building Permit Fees		
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	$125.84	8.23 Fee Units
Additional Mandatory Inspections	$200.00	
Extension of Time for a Permit	$302.00	Must be applied for before permit lapses
Amendment to a Building Permit	$330.00	
Inspection associated with lapsed permits (per inspection)	$242.00	
State Government Building Levy Cost recovery of levy*	$1.28 per $1,000 of construction value	Set by and paid to the Victorian Building Authority (VBA)
Report and Consent Application - Regulation 36		
Report and Consent*	$299.84	19.61 Fee Units. Fee is per consent requested. Application referred under Reg. 132(1) or 134(2) or Pt. 5, 6, or 10
Section 29A Demolition Consent*	$87.90	5.75 Fee Units
Place of Public Entertainment (PoPE) Fees		
Single Year Event PoPE Permit Application Fee	$550.00	Application provide more than 6 weeks prior to event
Multi Year PoPE Application Fee (In addition to Single Event Fee)	$225.00	Additional fee per year
Inspection for Siting of Temporary Structure	$150.00	Per structure
Requests for Information		
Building Regulation 51 (1) – Last 10 years information*	$48.78	3.19 Fee Units
Building Regulation 51 (2) – Property Information Certificate*	$48.78	3.19 Fee Units
Building Regulation 51 (3) - Request for Mandatory Inspection details*	$48.78	3.19 Fee Units
Search and Copy of Building Permit Documentation (< 7 Years)	$240.00	Note: Fee to be paid prior to search, fee still applies if documentation is not found
Search and Copy of Building Permit Documentation (> 7 Years)	$360.00	Note: Fee to be paid prior to search, fee still applies if documentation is not found
Written Advice	$177.00	
Swimming Pools and Spas		
Application to register a swimming pool or spa (Form 22)	$31.85	
Information Search fee	$47.25	
Lodgement of a certificate of pool and spa barrier compliance (Form 23)	$20.45	
Lodgement of a certificate of pool and spa barrier non-compliance (Form 24)	$385.10	
Other Fees		
Any other service not otherwise provided for (per Hour)	$283.00	

NOTES

1. Cost of works determined by the Municpal Building Surveyor, unless contract applies.
2. All fees quoted (unless determined by legislation) are a minimum basis.

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

Due to a review of Building fees and method of calculation - the previous year fee schedule has not been included for comparison. This data can be found in the 2022/2023 Budget Document available on the Council website.

Waste

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
TRANSFER STATION DISPOSAL FEES		
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	$9.00	$10.00
Car/Boot Load (½ m³ max)	$26.00	$31.00
Utility/Small Trailer (1.0 m³ max)	$52.00	$62.00
Small Truck/Tandem Trailer (2.0 m³ max)	$104.00	$124.00
Other Loads that are non-commercial / m³ *	$52.00	$62.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to ½ m³	$13.00	$13.00
Clean Green Waste / m³	$22.00	$26.00
Woody Weeds / m3	Not accepted	Not accepted
Comingled recyclables - up to 240L bin	$8.00	$9.00
Comingled recyclables - ½ m³	$18.00	$21.00
Comingled recyclables - per m³	$34.00	$42.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	$8.00	$9.00
Light Truck	$34.00	$36.00
Truck	$68.00	$71.00
Tractor – Small	$142.00	$148.00
Tractor – Large	$219.00	$228.00
Rims only	No charge	No charge
Other		
Paint 4L container or smaller #	$3.50	$3.50
Paint 5L container or smaller #	$6.00	$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)	$22.00	$22.00
Televisions / Computer +	No charge	No charge
Other E-Waste Item	No charge	No charge
Mattresses	$30.00	$32.00
* Note loads are charged pro-rata based on cubic cost		
Council has delegated to the CEO the ability to reduce charges for paint drop off to zero subject to a suitable paint disposal scheme being implemented. This change would be reflected in the salvaging guidelines.		

Infrastructure

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
INFRASTRUCTURE		
Legal Point of Discharge*	$149.40 (9.77 fee units)	TBC (9.77 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)	$659.00 (43.1 fee units)	TBC (43.1 fee units)
Road but NOT on roadway, shoulder or pathway	$359.30 (23.5 fee units)	TBC (23.5 fee units)
Minor works on a road, shoulder or pathway	$142.20 (9.3 fee units)	TBC (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	$91.75 (6 fee units)	TBC (6 fee units)
Consent to Work on Road where speed not more than 50 kph		
Works on road, shoulder or pathway	$359.30 (23.5 fee units	TBC (23.5 fee units)
Road but NOT on roadway, shoulder or pathway	$91.75 (6 fee units)	TBC (6 fee units)
Minor works on a road, shoulder or pathway	$142.20 (9.3 fee units)	TBC (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	$91.75 (6 fee units)	TBC (6 fee units)
Street Signage (Tourist Accommodation)		
Blade supply and installation	$246.00	$256.00
Blade plus pole supply and installation	$308.00	$321.00
Vic Roads signage installation		
One pole	$221.00	$230.00
Two poles	$241.00	$251.00
Land Use Activity Agreements LUAA		
Facilitation fee - Advisory	$267.00	$416.00
Facilitation fee - Negotiation and other	$437.00	$1,560.00
Water Sensitive Urban Design Contribution WSUD		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution $1,500.00	$8.00 per sq/m	$8.00 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution $1,500.00	$10.00 per sq/m	$10.00 per sq/m
Industrial/Commercial development. Minimum contribution $1,500.00	$10.00 per sq/m	$10.00 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution $1,500.00	$1.00 per sq/m	$1.00 per sq/m
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

- Minimum contribution fee is $1,500 including when a partial contribution is made.
- Partial contributions will be based on the amount of treatment what 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.

Compliance and Local Laws

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Animal Registration Fees		
Dog – Full fee*	$104.00	$109.00
Dog – Discounted fee*#	$36.00	$38.00
Dog - Menacing dog fee	$231.00	$241.00
Dog - Dangerous / restricted breed fee	$402.00	$419.00
Dog - Kept for breeding at a registered domestic animal business	$104.00	$104.00
Dog - 1st year registration 50% of fee	$53.00	$56.00
Dog - 1st year registration free Discounted fee*#	$0.00	$0.00
Cat – Full fee*	$89.00	$93.00
Cat – Discounted fee*#	$32.00	$34.00
Cat - 1st year registration 50% of fee	$45.00	$47.00
Cat - 1st year registration free Discounted fee*#	$0.00	$0.00
Cat - Kept for breeding at a registered domestic animal business	$89.00	$89.00
Replacement Tag	$13.00	$14.00
Domestic animal business registration*	$231.00	$241.00
# The discounted fees only apply if the animal meets certain eligibility criteria (e.g. Micro-chipped and desexed)		
Domestic Animal Impound Release Fees		
Unregistered dog not desexed*	$196.00	$204.00
Unregistered dog desexed*	$196.00	$204.00
Registered dog not desexed*	$196.00	$204.00
Registered dog desexed*	$196.00	$204.00
Unregistered cat not desexed*	$134.00	$140.00
Unregistered cat desexed*	$134.00	$140.00
Registered cat not desexed*	$134.00	$140.00
Registered cat desexed*	$134.00	$140.00
Live Stock Impounding - Agistment Fees		
Medium animals (sheep/goats)*	$2.00 per day, per animal	$5.00 per day, per animal
Large animals (cows/horses)*	$2.50 per day, per animal	$15.00 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 (sheep/goats)*	up to 3: $63.00 4 or over: $120.00	up to 3: $63.00 4 or over: $120.00
Large animals (cows/horses)*	up to 3: $120.00 4 or over: $330.00	up to 3: $120.00 4 or over: $330.00
Abandoned Vehicles		
Impounded vehicle release fee	$115.00	$120.00
Towing contractor fees	At contractors cost	At contractors cost

Compliance and Local Laws *(cont.)*

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Parking Fines		
Overstaying time*	$92.00 (0.5 penalty unit)	TBC (0.5 penalty unit)
In No Parking area*	$92.00 (0.5 penalty unit)	TBC (0.5 penalty unit)
Not within parking bay*	$92.00 (0.5 penalty unit)	TBC (0.5 penalty unit)
Not completely within parking bay*	$92.00 (0.5 penalty unit)	TBC (0.5 penalty unit)
Fire Prevention		
Private grass slashing administration fee which is in addition to the contractor's charge	$180.00	$188.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units

	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Other		
Tradesperson Parking Permit*	$30.00 per day	$32.00 per day
A-Frame Signage*	Daylesford CBD $123 per year Outside Daylesford CBD $63 per year	$90.00 per year
Outdoor Dining - Seating*	"Daylesford CBD $220 per year in trading zone (up to 3 sets) Above 3 sets a further $220 Outside Daylesford CBD $103 per year in trading zone (up to 3 sets) Above 3 sets a further $103"	CBD & Non CBD Seating up to 6 seats $115 per year CBD & Non CBD Seating 7-12 seats $175 per year CBD & Non CBD Seating over 13 seats $230 per year
Goods for Display or Sale*	Daylesford CBD – $200 per year Outside Daylesford CBD – $100 per year	CBD & Non CBD – $151 per year
Wind Barriers*	Daylesford CBD – $117 per year Outside Daylesford CBD – $59 per year	CBD & Non CBD – $89 per year
Other*	N/A	$85 per year
Cat Cage Hire*	$131 Bond refundable on return of cage	$137 Bond refundable on return of cage $5 per day late fee if kept beyond 5 business days
Skip Bin Permit	$122.00 per week or part thereof	$130.00 per week or part thereof
Busking Permit	$19.00 per day – $115.00 per year	$20.00 per day – $120.00 per year
Street Stalls +	$36.00 per day	$38.00 per day
Hoarding / Fencing Permit	$123.00 per week or part thereof	$130.00 per week or part thereof
Excess Animals Permit	$115.00	$120.00
Itinerant Trader - other than Policy 19	$500 (annual) – $169 (up to 1 week	$520 (annual) – $176 (up to 1 week)
Occupation of Road for Works	$125.00	$130 per week or part thereof
Roadside Grazing Permit	$30.00	$48 per year ($24 pro rata after September)
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2		
	$60.00	$63
Firewood Collection	No Charge	No Charge
Firewood Collection – Non Residents	N/A	$30 per day
Planting Vegetation	No Charge	No Charge
Farm Gate Sale	No Charge	No Charge

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

VIC and Pools and Comm Serv

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
VISITOR INFORMATION CENTRES		
Basic	$0.00	$0.00
Premium	$172.00	$178.00
Premium website listing with multiple categories and multiple VIC brochure display		
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		
Child Day Entry	$0.00	$0.00
Spectators Day Entry	$0.00	$0.00
Private Function **Per Day**	$1,100.00	$1,100.00
School Entry per student	$3.00	$4.00



Libraries

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
LIBRARIES		
Fines	N/A	N/A
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	$4.50 plus other charges incurred*	$4.60 plus other charges incurred*
Inter Library Loans - Universities	$24.00	$25.00
Replacement card	$3.40	$3.50
Photocopying A3 per side	$0.95	$0.60
Photocopying A4 per side	$0.50	$0.30
Colour printing A4 per side	$1.50	$0.50
Colour printing A3 per side	$2.10	$1.00
Scanning	Free	Free
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	$7.00	$7.30
Debt Collection charge	$18.30	$19.05
Book Club Package		
• Private Book Club	$175 per club per year	$182 per club per year
• Library Book Club	$65.00 per person per year	$68.00 per person per year
Book Sales	From $0.50 per item	From $0.55 per item
Events	Variable fee from Free to $94.00	Variable fee from Free to $98.00
Note GST is applicable unless it is the copying of official documents.		

Functions in Reserves and Facilities

Description of Charge	Fee/Charge 2022/23 (inc GST)			Fee/Charge 2023/24 (inc GST)		
	Local Community	**Non for Profit/ Government**	**Private or Commercial**	**Local Community**	**Non for Profit/ Government**	**Private or Commercial**
ALL RESERVES AND FACILITIES						
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}	$63.00	$63.00	$63.00	$65.00	$65.00	$65.00
ALL RESERVES						
Personal training Subject to LTA				**Hourly**	**Hourly**	**Hourly**
2023/24 hourly Rate	$187.00	$187.00	$187.00	$24.00	$24.00	$24.00
DOUG LINDSAY RESERVE						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48				**Hourly**	**Hourly**	**Hourly**
Function + Kitchen Hourly Rate	N/A	N/A	N/A	$8.00	$15.00	$42.00
VICTORIA PARK DAYLESFORD						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48				**Hourly**	**Hourly**	**Hourly**
Function + Kitchen Hourly Rate	$57.00	$115.00	$324.00	$8.00	$15.00	$42.00
WOMBAT HILL BOTANIC GARDENS						
				Hourly	**Hourly**	**Hourly**
Wedding 2023/24 Hourly Rate	$209.00	$209.00	$209.00	$27.00	$27.00	$27.00
LAKE DAYLESFORD FORESHORE						
Wedding 2023/24 Hourly Rate	$209.00	$209.00	$209.00	$27.00	$27.00	$27.00
CRESWICK TOWN HALL						
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees must still be paid). All applications must be sent to Governance for assessment.					
Fees based on 2023/24 Hourly Rates				**Hourly**	**Hourly**	**Hourly**
Rehearsals/Regular user	$43.00	$43.00	$43.00	$6.00	$7.00	$8.00
Regular User - Use of Kitchen	$58.00	$84.00	$110.00	$8.00	$11.00	$15.00
Meetings	$140.00	$84.00	$110.00	$8.00	$11.00	$15.00
Functions – Use of Kitchen	$164.00	$115.00	$324.00	$15.00	$22.00	$42.00

Functions in Reserves and Facilities *(cont.)*

Description of Charge	Fee/Charge 2022/23 (inc GST)			Fee/Charge 2023/24 (inc GST)		
	Local Community	**Non for Profit/ Government**	**Private or Commercial**	**Local Community**	**Non for Profit/ Government**	**Private or Commercial**
CLUNES TOWN HALL						
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees must still be paid). All applications must be sent to Governance for assessment.					
Fees based on 2023/24 Hourly Rates				**Hourly**	**Hourly**	**Hourly**
Rehearsals/Regular user (no Kitchen Use)	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Regular User - Use of Kitchen	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Meetings / Functions (no Kitchen Use)	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Functions – Use of Kitchen	$190.00	$230.00	$282.00	$25.00	$30.00	$37.00
TRENTHAM MECHANICS INSTITUTE HALL						
Fees based on 2023/24 Hourly Rates				**Hourly**	**Hourly**	**Hourly**
Main Hall Hire	$52.00	$84.00	$110.00	TBA	TBA	TBA
Supper Room - Meeting	$23.00	$36.00	$56.00	TBA	TBA	TBA
Small meeting Room	$13.00	$19.00	$36.00	TBA	TBA	TBA
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	$63.00	$63.00	$63.00	$65.00	$65.00	$65.00
DAYLESFORD TOWN HALL						
Hepburn Shire Community Not for Profit	Fee waiver is by application only in accordance with Council Policy Number 48 (bond and insurance fees must still be paid). All applications must be sent to Governance for assessment.					
Fees based on 2023/24 Hourly Rates				**Hourly**	**Hourly**	**Hourly**
Rehearsals	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Meetings	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Functions and set up days	$190.00	$230.00	$282.00	$25.00	$30.00	$37.00
Senior Citizens Room	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
PA System	$27.00	$53.00	$87.00	$4.00	$7.00	$12.00
CLUNES COMMUNITY CENTRE						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Fees based on 2023/24 Hourly Rates				**Hourly**	**Hourly**	**Hourly**
Rehearsals/Regular user 2023/24 Hourly rate	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Meetings 2023/24 Hourly rate	$52.00	$84.00	$110.00	$7.00	$11.00	$15.00
Functions2023/24 Hourly Rate	$190.00	$230.00	$282.00	$25.00	$30.00	$37.00

Functions in Reserves and Facilities *(cont.)*

Description of Charge	Fee/Charge 2022/23 (inc GST)			Fee/Charge 2023/24 (inc GST)		
CRESWICK HUB - OFFICE HOURS ONLY						
	Local Community	**Non for Profit/ Government**	**Private or Commercial**	**Local Community**	**Non for Profit/ Government**	**Private or Commercial**
No fee waiver is applicable to the hire of this venue - refer Council Policy 48				**Hourly**	**Hourly**	**Hourly**
MEETING ROOM						
Regular (per hour)	$9.00	$19.00	$35.00	$10.00	$19.00	$37.00
Casual (per hour)	$18.00	$35.00	$58.00	$20.00	$38.00	$60.00
"Saturday Morning (per hour) Not Public Holidays"	$22.00	$44.00	$68.00	$23.00	$46.00	$71.00
THE WAREHOUSE - CLUNES						
	Local Community	**Non for Profit/ Government**	**Private or Commercial**	**Local Community**	**Non 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)	$9.00	$19.00	$35.00	$10.00	$20.00	$37.00
Casual (per hour)	$18.00	$35.00	$58.00	$20.00	$38.00	$60.00
Saturday Morning (per hour) Not Public Holidays	$22.00	$44.00	$68.00	$23.00	$46.00	$71.00
COMMUNITY ACTIVITY ROOM - ESMOND GALLERY						
Regular (per hour)	$9.00	$19.00	$35.00	$10.00	$20.00	$37.00
Casual (per hour)	$18.00	$35.00	$58.00	$20.00	$38.00	$60.00
"Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays"	$22.00	$44.00	$68.00	$23.00	$46.00	$71.00
Weekly Hire	$510.00	$1,020.00	$2,550.00	$530.00	$1,060.00	$2,655.00
ALL OTHER FACILITIES NOT PREVIOUSLY LISTED						
Regular (per hour)	$9.00	$19.00	$35.00	$10.00	$20.00	$37.00
Casual (per hour)	$18.00	$35.00	$58.00	$20.00	$38.00	$60.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	$22.00	$44.00	$68.00	$23.00	$46.00	$71.00
A minimum hire of one hour will be charged to allow for set up and pack up.						

Copying, Rates, FOI, Housing

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
PHOTOCOPYING / PRINTING		
A4 per side – Black & White	$0.45	$0.30
A4 per side – Colour	$1.45	$0.50
A3 per side – Black & White	$0.85	$0.60
A3 per side – Colour	$2.05	$1.00
Tender documents	$64.00	$65.00
Note: GST is applicable unless copying official documents.		
RATES INFORMATION		
Land information certificate* 1.82 fee units	$27.00 (1.82 fee units)	TBC (1.82 fee units)
Urgent Land information certificate	$40.00	$40.00
Duplicate/Reprint Rates Notice	$17.00	$17.00
Rate search 15 years	$74.00	$74.00
Rate search 30 Years	$144.00	$144.00
FREEDOM OF INFORMATION		
Online documentation, search time at the pay rate of the Council officer searching for documentation	Calculated per request	Calculated per request
Freedom of information access supervision fee (per ¼ hr)*	$22.20 (1.5 fee units) per hour or part of an hour	TBC (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	$22.20 (1.5 fee units) per hour or part of an hour	TBC (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*	$30.10 (2 fee units)	TBC (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		
DISHONOURED PAYMENTS		
Direct Debit fee	$9.00	$9.00
Dishonoured Cheque Fee	$9.00	$9.00

NOTES

Hepburn
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CLUNES

The Warehouse - Clunes
36 Fraser Street, Clunes

TRENTHAM

13 Albert Street,
Trentham