



2023 | 2024  
**FINAL 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.



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## Mayor and CEO Introduction

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 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. With regard to service provision, this draft could aptly be described as a business-as-usual budget but with a major focus on stabilising the longer-term outlook and completing storm recovery works, especially on the road network.



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) – most notably across our road network. 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 \$43.3 million of revenue collected through rates and charges, government grants and other sources. \$19.2 million (\$6.1 million Financial Assistance Grants received early in 2022/2023) 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 \$7.89 million at 30 June 2024, however the unrestricted cash component is forecast as a surplus of only \$0.964 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 detailed scoping work for substantial capital projects – including remedial works on Daylesford Town Hall, staff accommodation and Birch ward community facilities, the aquatics strategy and several masterplans – 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 \$19.4 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.
- \$3.00 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
- \$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.

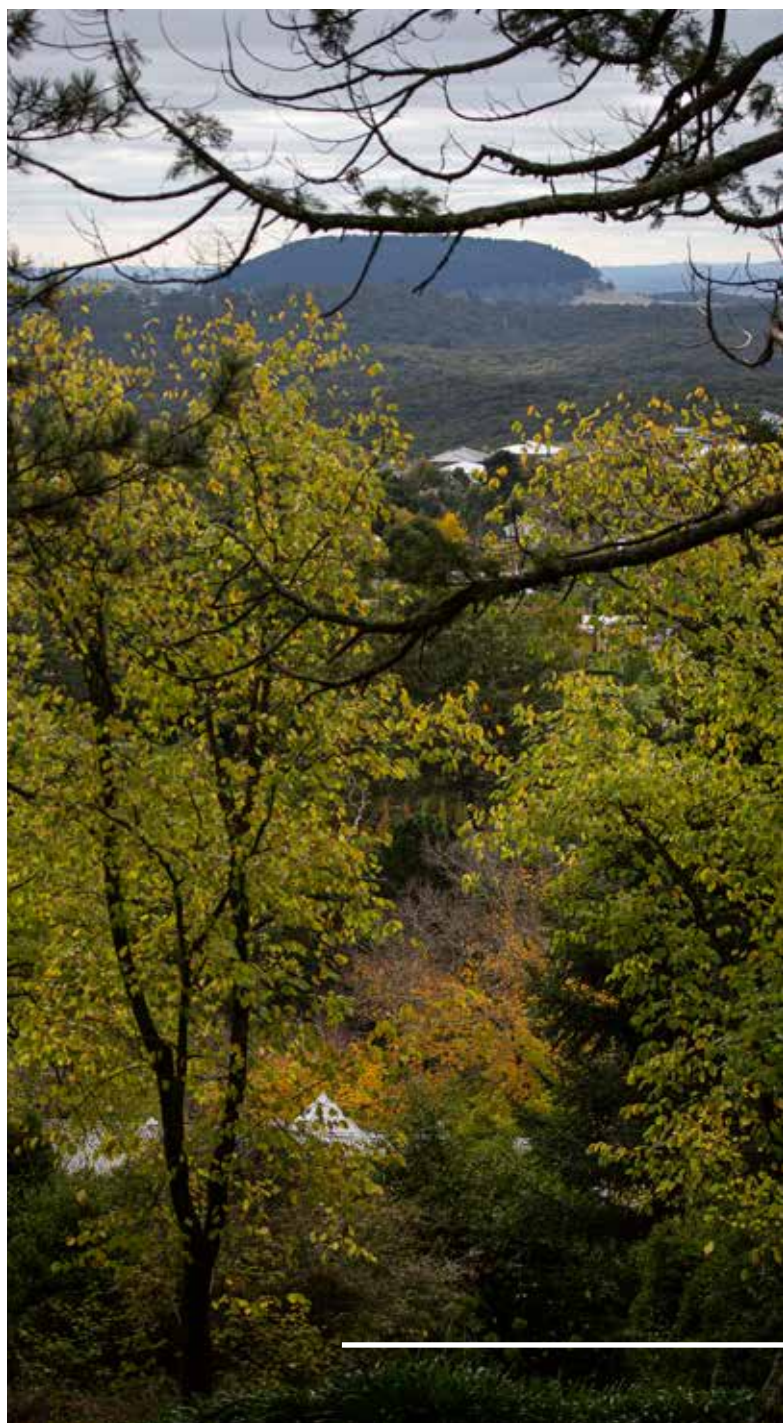
We are pleased to present a 2023/24 Budget that allows us to fund the programs and projects that align to our Community Vision and Council Plan, while continuing the repair of Council's financial position.



**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	(5,077)
Add back Depreciation	8,809
<b>Cash Impact of Profit &amp; Loss</b>	<b>3,731</b>
Capital Project Expenditure (Gross)	(19,371)
Cash Impact of 2023-24 Recurrent Activities & Projects	<b>(15,640)</b>
Loan Borrowings	<b>5,887</b>
Cash Impact Deficit	<b>(9,573)</b>
Storm Recovery net cost	<b>(550)</b>
Cash Impact net of storm cost	<b>(9,203)</b>
Financial Assistance Grants received in 2022/2023	6,061
Adjusted Cash Impact	(3,142)

## Impact on Untied Cash

\$'000

Budgeted movement cash and investments during 2023-24	(7,941)
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
<b>Movement in Untied Cash</b>	<b>(7,862)</b>

Total forecast unrestricted cash, cash equivalents and other financial assets as at 30.6.2023 8,826

**Budgeted unrestricted cash as at 30.6.2024**

**964**



## 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 \$9.59M to \$360.35M 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 1.39 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 deficit of \$5.077M, which is a decrease of \$10.81M from the 2022/2023 original budget. Rates income has increased by \$1.36M due to the increased rates cap and growth. Operating grants have decreased by \$1.4M which is due to the Financial Assistant Grants for 2023/2024 being received early. Capital Grants have decreased by \$6.88M 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 \$0.943M 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 \$3.59M during the year to \$7.89M 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 \$19.371 and significant costs for storm recovery works during the last three years.

Unrestricted cash is forecast as a surplus of only \$0.964 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 \$19.371M capital works program is funded by Council cash and reserves as well as:

- \$5.782M 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

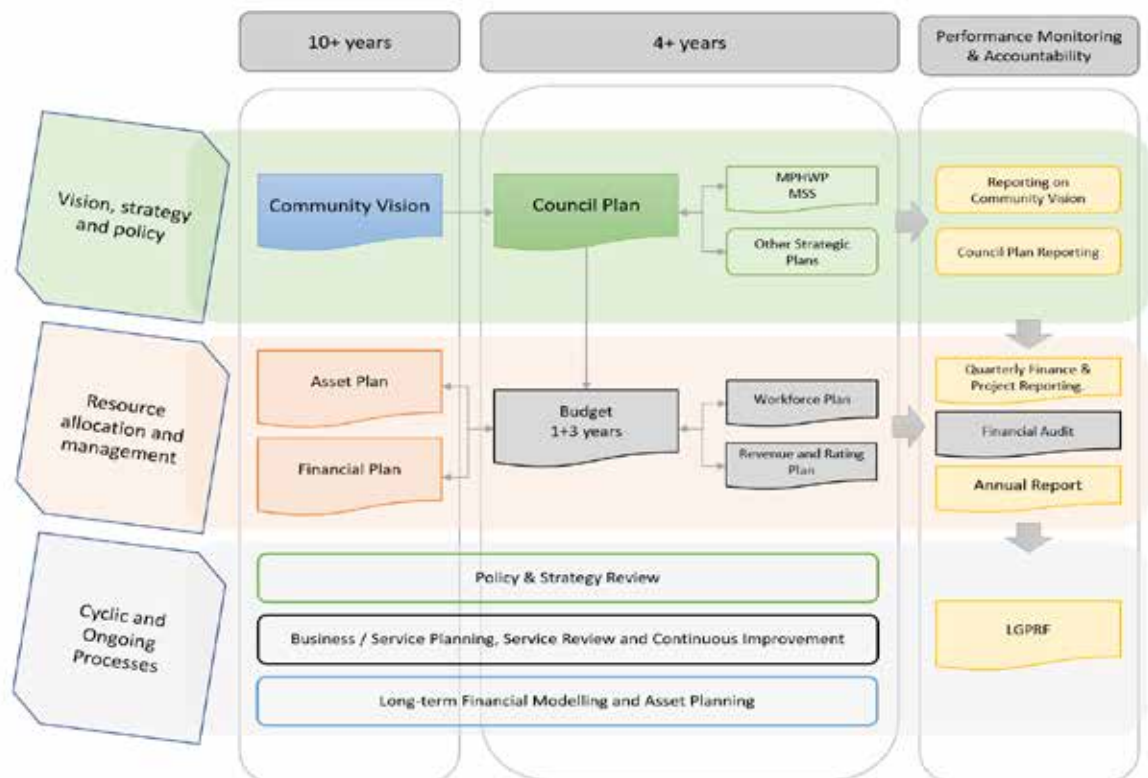
## Link to the Council Plan

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:

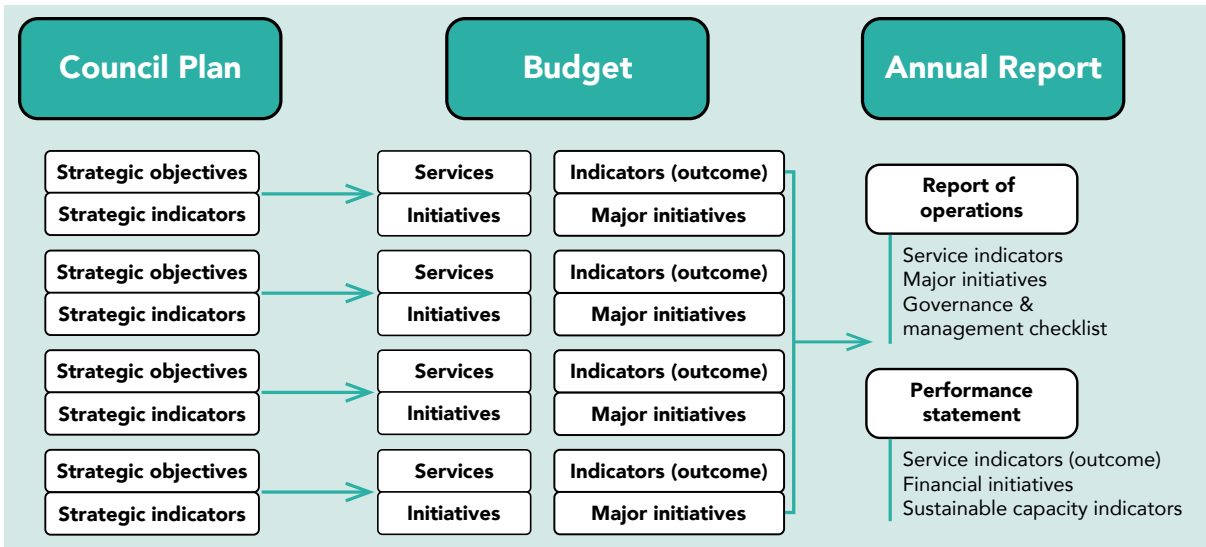


Focus Areas	Description
1. A resilient, sustainable and protected environment.	A responsive, adaptive, and resilient community that addresses changes to our climate and biodiversity.
2. A healthy supported, and empowered community.	A community that values connection, supports diversity, health, and wellbeing, 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.

# Services and service performance indicators

02

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
		<b>Surplus/(Deficit)</b>	<b>—</b>	<b>(81)</b>	<b>(105)</b>
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	365
		<b>Surplus/(Deficit)</b>	<b>(78)</b>	<b>(122)</b>	<b>(365)</b>
Biodiversity	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	Income	—	—	—
		Expenses	104	142	151
		<b>Surplus/(Deficit)</b>	<b>(104)</b>	<b>(142)</b>	<b>(151)</b>
Waste Management and Cleaning services	This service is to deliver high quality kerbside waste and recycling collection services, and general waste management which includes transfer stations, transporting materials, public place bins, disposing of waste, street cleaning, rehabilitating closed landfills and other waste management services.	Income	4,960	5,592	6,370
		Expenses	4,297	5,065	5,912
		<b>Surplus/(Deficit)</b>	<b>663</b>	<b>527</b>	<b>458</b>

### 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%	45%	50%

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

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

Service Area	Description of services provided		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	10,392
		Expenses	12,633	13,102	12,941
		<b>Surplus/(Deficit)</b>	<b>(5,400)</b>	<b>(1,622)</b>	<b>(2,549)</b>
Family Services	This service provides leadership in the planning and development of early years services and programs and in partnership with community and service providers facilitate integrated and co-ordinated service provision including maternal and child health.	Income	387	143	209
		Expenses	576	641	618
		<b>Surplus/(Deficit)</b>	<b>(189)</b>	<b>(498)</b>	<b>(409)</b>
Library Services	This service provides, through our public libraries, a welcoming space that develops strong and connected communities, supports a culture of reading and improves quality of life.	Income	183	189	186
		Expenses	479	433	420
		<b>Surplus/(Deficit)</b>	<b>(297)</b>	<b>(224)</b>	<b>(234)</b>
Recreation	This service provides proactive and planned approach to the maintenance, renewal and upgrade of recreation assets, and provide strategic direction for future recreation and aquatic facilities.	Income	10	8,406	1,399
		Expenses	647	831	927
		<b>Surplus/(Deficit)</b>	<b>(638)</b>	<b>7,575</b>	<b>471</b>
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
		<b>Surplus/(Deficit)</b>	<b>(1,127)</b>	<b>(1,285)</b>	<b>(1,329)</b>
Environmental Health	To provide a range of public health programs including food safety throughout the community which focus on a preventative approach to health and aim to minimise future problems.	Income	184	187	196
		Expenses	487	443	480
		<b>Surplus/(Deficit)</b>	<b>(303)</b>	<b>(256)</b>	<b>(284)</b>
Parks and Open Space	This service provides well presented Parks & Gardens, Public Open Space and Sporting Fields for the enjoyment, amenity and well being of our community and visitors to the Shire.	Income	17	–	130
		Expenses	1,869	2,222	1,867
		<b>Surplus/(Deficit)</b>	<b>(1,853)</b>	<b>(2,222)</b>	<b>(1,737)</b>
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
		<b>Surplus/(Deficit)</b>	<b>(243)</b>	<b>(238)</b>	<b>(348)</b>



## 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	98%	98%	98%
Libraries	Participation	14%	18%	19%
Food Safety	Health and safety	100%	100%	100%
Maternal and Child Health	Participation	86%	87%	88%
Aquatic Facilities	Utilisation	1.64	1.66	1.67
Animal Management	Health and safety	0%	0%	0%

## 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
		<b>Surplus/(Deficit)</b>	<b>(948)</b>	<b>(1,819)</b>	<b>(1,269)</b>
Property & Facilities	To make decisions on property management arrangements that are underpinned by service plans, the long term financial plan and a minimisation of risks.	Income	946	1,417	1,390
		Expenses	983	739	1,228
		<b>Surplus/(Deficit)</b>	<b>(37)</b>	<b>679</b>	<b>162</b>
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	Income	308	240	240
		Expenses	412	356	569
		<b>Surplus/(Deficit)</b>	<b>(104)</b>	<b>(116)</b>	<b>(329)</b>

### 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%	70%	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	1,163
		<b>Surplus/(Deficit)</b>	<b>(587)</b>	<b>16</b>	<b>(1,108)</b>
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
		<b>Surplus/(Deficit)</b>	<b>(189)</b>	<b>(150)</b>	<b>(169)</b>

### INITIATIVES

- Funding of additional resources to assist with Economic Development, new Visitor Economy Partnership and Commonwealth Games.
- 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	832
		Expenses	1,747	1,501	1,851
		<b>Surplus/(Deficit)</b>	<b>4,343</b>	<b>(1,165)</b>	<b>(1,019)</b>
ICT	To provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the delivery of services to Council and the community.	Income	-	-	-
		Expenses	1,592	1,821	1,818
		<b>Surplus/(Deficit)</b>	<b>(1,592)</b>	<b>(1,821)</b>	<b>(1,818)</b>
Culture and Performance	In partnership with Management, Culture and Performance provide a high level of service and support to the organisation for recruiting and retaining qualified and diverse staff, facilitating positive employee relations, developing and delivering training to enhance employees skills and capabilities, measuring employee performance and job satisfaction and providing industrial relations advice to contribute to Council's organisational effectiveness.	Income	55	-	7
		Expenses	846	818	963
		<b>Surplus/(Deficit)</b>	<b>(791)</b>	<b>(818)</b>	<b>(956)</b>
Customer Experience	To provide consistent, high quality customer service, by managing, resolving, and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively; and exceeding customer expectations which will enable Council and our community to reach their goals.	Income	12	20	7
		Expenses	908	871	925
		<b>Surplus/(Deficit)</b>	<b>(896)</b>	<b>(851)</b>	<b>(918)</b>
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
		<b>Surplus/(Deficit)</b>	<b>(1,283)</b>	<b>(1,651)</b>	<b>(1,917)</b>
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	Income	-	-	-
		Expenses	227	252	263
		<b>Surplus/(Deficit)</b>	<b>(227)</b>	<b>(252)</b>	<b>(263)</b>

**INITIATIVES**

- Council are committed to the improvement of its ICT infrastructure and in addition to maintaining a higher level of recurrent budget to enhance its day-to-day capability. It is also investing in a number of capital works projects to improve infrastructure, which will benefit both residents and staff.
- 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	43	47



## 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	(6,419)	19,214	12,795
Embracing our past and planning for the future	(1,436)	3,795	2,359
Diverse economy and opportunities	(1,277)	1,367	90
A dynamic and responsive Council	(6,891)	7,738	846
<b>Total</b>	<b>(16,186)</b>	<b>38,928</b>	<b>22,742</b>
<b>Expenses added in:</b>	(8,809)		
Depreciation & Amortisation	(211)		
Finance costs			
<b>(Deficit) before funding sources</b>	<b>(25,205)</b>		
<b>Funding sources added in:</b>			
General Rates Revenue	20,126		
<b>Total Funding Sources</b>	<b>20,126</b>		
<b>Operating surplus / (deficit) for the year</b>	<b>(5,077)</b>		



## 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	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income</b>						
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	6,849	6,619	6,780	6,944
Grants – Capital	4.1.4	12,661	5,782	4,299	2,008	2,328
Contributions – monetary	4.1.5	510	570	530	541	550
Contributions - non-monetary	4.1.5	–	–	–	–	–
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		–	200	90	15	15
Other income	4.1.6	1,368	1,572	1,419	1,449	1,573
<b>Total income</b>		<b>49,587</b>	<b>43,277</b>	<b>41,924</b>	<b>40,525</b>	<b>41,935</b>
<b>Expenses</b>						
Employee costs	4.1.7	16,429	17,991	16,320	16,680	17,040
Materials and services	4.1.8	19,488	20,431	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
<b>Total expenses</b>		<b>43,851</b>	<b>48,355</b>	<b>37,619</b>	<b>38,182</b>	<b>39,029</b>
<b>Surplus/(deficit) for the year</b>	4.1.11	<b>5,736</b>	<b>(5,077)</b>	<b>4,305</b>	<b>2,343</b>	<b>2,906</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment / (decrement)		–	–	–	–	–
<b>Total other comprehensive result</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive result</b>		<b>5,736</b>	<b>(5,077)</b>	<b>4,305</b>	<b>2,343</b>	<b>2,906</b>

## 3.2 Balance Sheet

For the four years ending 30 June 2027

	Notes	Budget	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		5,482	2,687	7,180	7,405	7,905
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
<b>Total current assets</b>	4.2.1	<b>17,685</b>	<b>11,962</b>	<b>11,322</b>	<b>11,594</b>	<b>12,151</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		343,615	365,642	370,959	372,723	374,603
Intangible assets		318	—	—	—	—
<b>Total non-current assets</b>	4.2.1	<b>343,933</b>	<b>365,642</b>	<b>370,959</b>	<b>372,723</b>	<b>374,603</b>
<b>Total assets</b>		<b>361,618</b>	<b>377,604</b>	<b>382,281</b>	<b>384,317</b>	<b>386,754</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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	—	—	—
<b>Total current liabilities</b>	4.2.2	<b>5,806</b>	<b>8,556</b>	<b>9,007</b>	<b>9,693</b>	<b>10,750</b>
<b>Non-current liabilities</b>						
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	—	—	—
<b>Total non-current liabilities</b>	4.2.2	<b>4,975</b>	<b>8,703</b>	<b>8,625</b>	<b>7,632</b>	<b>6,107</b>
<b>Total liabilities</b>		<b>10,781</b>	<b>17,259</b>	<b>17,632</b>	<b>17,324</b>	<b>16,857</b>
<b>Net assets</b>		<b>350,837</b>	<b>360,346</b>	<b>364,649</b>	<b>366,992</b>	<b>369,897</b>
<b>Equity</b>						
Accumulated surplus		169,048	159,318	163,952	166,690	169,929
Reserves		181,789	201,027	200,697	200,302	199,968
<b>Total equity</b>		<b>350,837</b>	<b>360,346</b>	<b>364,649</b>	<b>366,992</b>	<b>369,897</b>

### 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
<b>2022/23 FORECAST</b>					
Balance at beginning of the financial year		353,837	155,154	195,198	3,485
Surplus/(deficit) for the year		11,585	11,585	—	—
Net asset revaluation increment/(decrement)		—	—	—	—
Transfers to other reserves			1,775	—	(1,775)
Transfers from other reserves		—	(4,198)	—	4,198
<b>Balance at end of the financial year</b>		<b>365,423</b>	<b>164,316</b>	<b>195,199</b>	<b>5,908</b>
<b>2023/24 BUDGET</b>					
Balance at beginning of the financial year		365,423	164,316	195,199	5,908
Surplus/(deficit) for the year		(5,077)	(5,077)	—	—
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
<b>Balance at end of the financial year</b>	4.3.2	<b>360,346</b>	<b>159,317</b>	<b>195,199</b>	<b>5,829</b>
<b>2024/25 BUDGET</b>					
Balance at beginning of the financial year		360,346	159,317	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
<b>Balance at end of the financial year</b>		<b>364,651</b>	<b>163,952</b>	<b>195,199</b>	<b>5,499</b>
<b>2025/26 BUDGET</b>					
Balance at beginning of the financial year		364,651	163,952	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
<b>Balance at end of the financial year</b>		<b>366,993</b>	<b>166,690</b>	<b>195,199</b>	<b>5,104</b>
<b>2026/27 BUDGET</b>					
Balance at beginning of the financial year		366,993	166,690	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
<b>Balance at end of the financial year</b>		<b>369,898</b>	<b>169,929</b>	<b>195,198</b>	<b>4,770</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Budget 2022/23	Budget 2023/24	Projections		
		\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Cash flows from operating activities</b>		Inflows (Outflows)	<b>Inflows (Outflows)</b>	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Rates and charges		24,524	<b>25,941</b>	26,659	27,374	28,087
Statutory fees and fines		1,123	<b>1,173</b>	1,177	1,207	1,237
User fees		859	<b>1,177</b>	879	910	939
Grants – operating		8,277	<b>8,356</b>	6,619	6,780	6,944
Grants – capital		7,602	<b>7,382</b>	4,299	2,008	2,328
Contributions – monetary		510	<b>570</b>	530	541	550
Interest received		300	<b>340</b>	354	330	359
Rent received		1,033	<b>1,199</b>	1,094	1,161	1,185
Trust funds and deposits taken		–	–	–	–	–
Other receipts		215	<b>316</b>	100	135	314
Employee costs		(16,429)	<b>(17,990)</b>	(16,299)	(16,680)	(17,040)
Materials and services		(19,403)	<b>(21,062)</b>	(12,672)	(12,716)	(12,910)
Other payments		(868)	<b>(898)</b>	(834)	(851)	(868)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>7,743</b>	<b>6,506</b>	<b>11,906</b>	<b>10,199</b>	<b>11,124</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(18,764)	<b>(19,371)</b>	(13,277)	(10,120)	(9,312)
Proceeds from sale of property, infrastructure, plant and equipment		–	<b>200</b>	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
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(12,562)</b>	<b>(19,171)</b>	<b>(7,175)</b>	<b>(8,970)</b>	<b>(9,162)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(198)	<b>(211)</b>	(225)	(266)	(240)
Proceeds from borrowings		1,500	<b>5,887</b>	1,000	500	–
Repayment of borrowings		(745)	<b>(954)</b>	(1,013)	(1,238)	(1,221)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>557</b>	<b>4,722</b>	<b>(238)</b>	<b>(1,004)</b>	<b>(1,461)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(4,262)	<b>(7,943)</b>	<b>4,493</b>	<b>225</b>	<b>500</b>
Cash and cash equivalents at the beginning of the financial year		9,744	<b>10,631</b>	2,687	7,180	7,405
<b>Cash and cash equivalents at the end of the financial year</b>		<b>5,482</b>	<b>2,687</b>	<b>7,180</b>	<b>7,405</b>	<b>7,905</b>

### 3.5 Statement of Capital Works

For the four years ending 30 June 2027

	Notes	Budget	Budget	Projections		
		2022/23	2023/24	2024/25	2025/6	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		–	–	84	36	36
Buildings and improvements		5,819	3,462	3,646	1,660	870
<b>Total property</b>		<b>5,819</b>	<b>3,502</b>	<b>3,730</b>	<b>1,696</b>	<b>906</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		600	600	600	600	600
Computers and telecommunications		767	200	717	752	790
Library books		60	60	60	60	60
<b>Total plant and equipment</b>		<b>1,427</b>	<b>860</b>	<b>1,377</b>	<b>1,412</b>	<b>1,450</b>
<b>Infrastructure</b>						
Roads		3,881	2,730	3,350	3,417	3,485
Bridges		640	3,000	1,600	700	400
Footpaths and cycleways		1,456	275	624	637	513
Drainage		414	264	270	270	270
Recreational, leisure and community facilities		4,702	7,720	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	–	–	–
<b>Total infrastructure</b>		<b>11,518</b>	<b>15,049</b>	<b>8,170</b>	<b>7,012</b>	<b>6,995</b>
<b>Total capital works expenditure</b>	4.5.1	<b>18,765</b>	<b>19,371</b>	<b>13,277</b>	<b>10,120</b>	<b>9,312</b>
<b>Represented by:</b>						
New asset expenditure		7,782	8,805	906	566	837
Asset renewal expenditure		8,329	9,629	9,857	7,866	6,844
Asset upgrade expenditure		2,654	937	2,514	1,688	1,631
<b>Total capital works expenditure</b>	4.5.1	<b>18,764</b>	<b>19,371</b>	<b>13,277</b>	<b>10,120</b>	<b>9,312</b>
<b>Funding sources represented by:</b>						
Grants		7,602	5,782	4,299	2,008	2,328
Contributions & asset sales		–	260	900	150	150
Council cash		9,663	7,442	8,078	7,962	6,834
Borrowings		1,500	5,887	–	–	–
<b>Total capital works expenditure</b>	4.5.1	<b>18,764</b>	<b>19,371</b>	<b>13,277</b>	<b>10,120</b>	<b>9,312</b>

### 3.6 Statement of Human Resources

For the four years ending 30 June 2027

	Budget 2022/23	Budget 2023/24	Projections		
	\$'000	\$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Staff expenditure</b>					
Employee costs – operating	16,429	<b>17,991</b>	16,320	16,680	17,040
Employee costs – capital	955	<b>934</b>	892	892	782
<b>Total staff expenditure</b>	<b>17,383</b>	<b>18,925</b>	<b>17,212</b>	<b>17,572</b>	<b>17,822</b>
	FTE	<b>FTE</b>	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	202.0	<b>165.3</b>	160.7	159.7	157.7
Temp Staff and Contractors		<b>19.9</b>	16.4	16.4	15.4
<b>Total staff numbers</b>	<b>202.0</b>	<b>185.2</b>	<b>177.0</b>	<b>176.0</b>	<b>173.0</b>

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

Directorate	Budget 2023/24	Permanent		Temporary	
	\$'000	Full Time \$'000	Part time \$'000	Casual \$'000	Contractors \$'000
Community and Development	<b>4,874</b>	3,127	938	410	399
Executive Services	<b>669</b>	485	184	–	–
Organisational Services	<b>4,570</b>	2,757	1,596	–	217
Infrastructure and Delivery	<b>8,812</b>	6,936	1,555	234	22
<b>Total permanent staff expenditure</b>	<b>17,643</b>	<b>13,371</b>	<b>4,272</b>	–	–
Total Casual Staff	<b>644</b>	–	–	<b>644</b>	–
Total Contractors Costs	<b>638</b>	–	–	–	<b>638</b>
<b>Subtotal – All Staffing Costs</b>	<b>18,925</b>	13,371	4,272	644	631
Capitalised labour costs	<b>(934)</b>	(182)	(641)	–	(111)
<b>Total expenditure</b>	<b>17,991</b>	<b>13,189</b>	<b>3,631</b>	<b>644</b>	<b>527</b>

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

## 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
<b>EXECUTIVE SERVICES</b>				
<b>Permanent – Full time</b>	<b>485</b>	<b>454</b>	<b>467</b>	<b>483</b>
Women	205	192	198	204
Men	280	262	270	279
Persons of self-described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
<b>Permanent – Part time</b>	<b>184</b>	<b>172</b>	<b>177</b>	<b>183</b>
Women	79	74	76	79
Men	105	98	101	104
Persons of self-described gender	–	–	–	–
Vacant Positions	–	–	–	–
New Positions	–	–	–	–
<b>Total Executive Services</b>	<b>669</b>	<b>626</b>	<b>644</b>	<b>666</b>
<b>INFRASTRUCTURE AND DELIVERY</b>				
<b>Permanent – Full time</b>	<b>6,819</b>	<b>6,020</b>	<b>6,196</b>	<b>6,405</b>
Women	1,700	1,373	1,413	1,461
Men	4,812	4,440	4,569	4,724
Persons of self-described gender	–	–	–	–
Vacant Positions	222	208	214	221
New Positions	85	–	–	–
<b>Permanent – Part time</b>	<b>913</b>	<b>707</b>	<b>728</b>	<b>752</b>
Women	529	421	433	448
Men	356	259	267	276
Persons of self-described gender	–	–	–	–
Vacant Positions	29	27	27	28
New Positions	–	–	–	–
<b>Total Infrastructure and Delivery</b>	<b>7,732</b>	<b>6,727</b>	<b>6,923</b>	<b>7,157</b>
<b>COMMUNITY AND DEVELOPMENT</b>				
<b>Permanent – Full time</b>	<b>3,127</b>	<b>2,923</b>	<b>3,009</b>	<b>2,994</b>
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	–	–	–
<b>Permanent – Part time</b>	<b>938</b>	<b>877</b>	<b>903</b>	<b>933</b>
Women	423	395	407	420
Men	272	254	262	271
Persons of self-described gender	–	–	–	–
Vacant Positions	243	228	234	242
New Positions	–	–	–	–
<b>Total Community and Development</b>	<b>4,065</b>	<b>3,801</b>	<b>3,911</b>	<b>3,928</b>

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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
<b>ORGANISATIONAL SERVICES</b>				
<b>Permanent – Full time</b>	<b>2,757</b>	<b>2,578</b>	<b>2,538</b>	<b>2,536</b>
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	–	–	–	–
<b>Permanent – Part time</b>	<b>1,596</b>	<b>1,492</b>	<b>1,536</b>	<b>1,588</b>
Women	1,183	1,106	1,139	1,177
Men	413	386	397	410
Persons of self-described gender	–	–	–	–
Vacant Positions	–	–	–	–
Vacant Positions	–	–	–	–
<b>Total Organisational Services</b>	<b>4,352</b>	<b>4,070</b>	<b>4,074</b>	<b>4,124</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,171</b>	<b>1,095</b>	<b>1,127</b>	<b>1,165</b>
<b>Capitalised labour costs</b>	<b>934</b>	<b>892</b>	<b>892</b>	<b>782</b>
<b>Total staff expenditure</b>	<b>18,925</b>	<b>17,212</b>	<b>17,572</b>	<b>17,822</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>EXECUTIVE SERVICES</b>				
<b>Permanent – Full time</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
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	–	–	–	–
<b>Permanent – Part time</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>
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	–	–	–	–
<b>Total Executive Services</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>	<b>4.6</b>
<b>INFRASTRUCTURE AND DELIVERY</b>				
<b>Permanent – Full time</b>	<b>69.0</b>	<b>66.0</b>	<b>66.0</b>	<b>66.0</b>
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	–	–	–
<b>Permanent – Part time</b>	<b>10.4</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>
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	–	–	–	–
<b>Total Infrastructure and Delivery</b>	<b>79.4</b>	<b>74.8</b>	<b>74.8</b>	<b>74.8</b>



	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
<b>COMMUNITY AND DEVELOPMENT</b>				
<b>Permanent – Full time</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>	<b>27.0</b>
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	–	–	–
<b>Permanent – Part time</b>	<b>10.2</b>	<b>10.2</b>	<b>10.2</b>	<b>10.2</b>
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	–	–	–	–
<b>Total Community and Development</b>	<b>38.2</b>	<b>38.2</b>	<b>38.2</b>	<b>37.2</b>
<b>ORGANISATIONAL SERVICES</b>				
<b>Permanent – Full time</b>	<b>23.0</b>	<b>23.0</b>	<b>22.0</b>	<b>21.0</b>
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	–	–	–	–
<b>Permanent – Part time</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>
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	–	–	–	–
<b>Total Organisational Services</b>	<b>43.0</b>	<b>43.0</b>	<b>42.0</b>	<b>41.0</b>
<b>Casuals and temporary staff</b>	11.5	8.5	8.5	8.5
<b>Capitalised labour</b>	8.4	7.9	7.9	6.9
<b>Total staff numbers</b>	<b>185.1</b>	<b>177.0</b>	<b>176.0</b>	<b>173.0</b>



## 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	<b>20,126</b>	781	4.0%
Waste management charge	2,397	<b>2,710</b>	313	13.0%
Service rates and charges	2,625	<b>2,891</b>	266	10.1%
Special rates and charges	100	<b>105</b>	5	5%
Supplementary rates and rate adjustments	150	<b>120</b>	(30)	-20.0%
Interest on rates and charges	180	<b>200</b>	20	11.1%
Revenue in lieu of rates	7	<b>7</b>	-	0.0%
<b>Total rates and charges</b>	<b>24,804</b>	<b>26,159</b>	<b>1,355</b>	<b>5.5%</b>

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

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

Type or class of land	2022/23 cents/ \$CIV*	2023/24 cents/ \$CIV*	Change	%
General rate for residential properties	0.002218	<b>0.002108</b>	(0.0001)	-4.96%
Rate concession for farm properties	0.001442	<b>0.001370</b>	(0.0001)	-4.99%
General rate for commercial properties	0.002573	<b>0.002445</b>	(0.0001)	-4.97%
General rate for mixed use properties	0.002573	<b>0.002445</b>	(0.0001)	-4.97%
General rate for industrial properties	0.002573	<b>0.002445</b>	(0.0001)	-4.97%
General rate for vacant land township properties	0.002773	<b>0.002635</b>	(0.0001)	-4.98%
General rate for vacant land other properties	0.002218	<b>0.002108</b>	(0.0001)	-4.96%
Rate concession for trust for nature properties	0.001109	<b>0.001054</b>	(0.0001)	-4.96%
Rate concession for recreational properties	0.001109	<b>0.001054</b>	(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	<b>13,517</b>	685	5.3%
Farm	2,223	<b>2,298</b>	75	3.4%
Commercial	2,321	<b>2,208</b>	(113)	-4.9%
Industrial	106	<b>99</b>	(7)	-6.2%
Mixed Use	322	<b>318</b>	(4)	-1.1%
Vacant land – township	776	<b>779</b>	3	0.3%
Vacant land – other	733	<b>871</b>	138	18.8%
Trust for nature	17	<b>21</b>	4	24.3%
Recreational	15	<b>14</b>	(1)	-9.1%
<b>Total amount to be raised by general rates</b>	<b>19,345</b>	<b>20,126</b>	<b>781</b>	<b>4.0%</b>

**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	<b>7,987</b>	129	1.6%
Farm	1,155	<b>1,152</b>	(3)	-0.3%
Commercial	893	<b>890</b>	(3)	-0.3%
Industrial	60	<b>60</b>	-	0.0%
Mixed use	114	<b>112</b>	(2)	-1.8%
Vacant land – township	734	<b>694</b>	(40)	-5.4%
Vacant land – other	873	<b>874</b>	1	0.1%
Trust for nature	21	<b>24</b>	3	14.3%
Recreational	13	<b>13</b>	-	0.0%
<b>Total rates and charges</b>	<b>11,721</b>	<b>11,806</b>	<b>85</b>	<b>0.7%</b>

**4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)****4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year**

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

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

Type of Charge	Per Rateable Property 2022/23 \$	Per Rateable Property 2023/24 \$	Change \$	%
Kerbside collection – garbage (weekly)	196	<b>209</b>	13	6.6%
Kerbside collection – garbage (Fortnightly)	169	<b>177</b>	8	4.7%
Kerbside collection – recycling (Fortnightly)	126	<b>131</b>	5	4.0%
Commercial garbage charge	459	<b>484</b>	25	5.4%
Waste management improved charge	213	<b>230</b>	17	8.0%
Waste management unimproved charge	213	<b>230</b>	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	<b>1,226</b>	118	10.7%
Kerbside collection – garbage (Fortnightly)	370	<b>402</b>	32	8.6%
Kerbside collection – recycling (Fortnightly)	1,020	<b>1,125</b>	105	10.3%
Commercial garbage charge	127	<b>138</b>	11	8.6%
Waste management improved charge	2,028	<b>2,301</b>	273	13.5%
Waste management unimproved charge	369	<b>408</b>	39	10.7%
<b>Total</b>	<b>5,022</b>	<b>5,601</b>	<b>579</b>	<b>11.5%</b>

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

**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%
<b>Total statutory fees and fines</b>	<b>1,134</b>	<b>1,130</b>	<b>(4)</b>	<b>-0.3%</b>

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

#### 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%
<b>Total user fees</b>	<b>833</b>	<b>1,016</b>	<b>183</b>	<b>-21.9%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of building services. User charges are projected to 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	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	5,452	4,717	(735)	-13.5%
State funded grants	15,487	7,915	(7,572)	-48.9%
<b>Total grants received</b>	<b>20,939</b>	<b>12,631</b>	<b>(8,307)</b>	<b>-39.7%</b>
<b>(A) OPERATING GRANTS</b>				
<b>Recurrent – Commonwealth Government</b>				
Financial Assistance Grants – General	832	–	(832)	-100.0%
Financial Assistance Grants – Local Roads	367	–	(367)	-100.0%
<b>Recurrent – State Government</b>				
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%
<b>Total recurrent grants</b>	<b>1,790</b>	<b>776</b>	<b>(1,014)</b>	<b>-56.7%</b>
<b>Non-recurrent – State Government</b>				
Storm Recovery	6,447	6,033	(414)	-6.4%
Waste and Environment	40	40	–	0.0%
<b>Total non-recurrent grants</b>	<b>6,487</b>	<b>6,073</b>	<b>(415)</b>	<b>-6.4%</b>
<b>Total operating grants</b>	<b>8,277</b>	<b>6,849</b>	<b>(1,429)</b>	<b>-17.3%</b>
<b>(B) CAPITAL GRANTS</b>				
<b>Recurrent – Commonwealth Government</b>				
Roads to recovery	969	967	(2)	-0.2%
<b>Total recurrent grants</b>	<b>969</b>	<b>967</b>	<b>(2)</b>	<b>-0.2%</b>
<b>Non-recurrent – Federal Government</b>				
Local Government Community Infrastructure Funding	1,938	1,190	(748)	-38.6%
Roads	1,346	–	(1,346)	-100.0%
Bridges	–	2,560	2,560	100.0%
<b>Non-recurrent – State Government</b>				
Roads	500	–	(500)	100%
Buildings	3,060	150	(2,910)	100%
Recreation	3,906	786	(3,121)	-79.9%
Tourism	943	130	(813)	100.0%
<b>Total non-recurrent grants</b>	<b>11,693</b>	<b>4,816</b>	<b>(6,877)</b>	<b>-58.8%</b>
<b>Total capital grants</b>	<b>12,661</b>	<b>5,782</b>	<b>(6,879)</b>	<b>-54.3%</b>
<b>Total Grants</b>	<b>20,939</b>	<b>12,631</b>	<b>(8,307)</b>	<b>-39.7%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 17.3% or \$1.429 million compared to 2022/2023. Council received \$4.430 million of the 2022/2023 Financial Assistance Grants in 2021/2022 and are budgeting for advanced receipt of the 2023/2024 allocation in June 2023. 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 54.3% or \$6.879 million compared to 2022/2023. This is due to the completion of projects in 2022/2023 that had received capital funding, offset by the LRCI funding being received. 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	570	60	11.8%
Non-monetary	–	–	–	0.0%
<b>Total contributions</b>	510	<b>570</b>	60	11.8%

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	<b>140</b>	20	16.7%
Reimbursements	71	<b>90</b>	19	26.8%
Rental income	1,033	<b>1,184</b>	151	14.7%
Other	144	<b>157</b>	13	9.3%
<b>Total other income</b>	1,368	<b>1,571</b>	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	<b>14,967</b>	989	7.1%
WorkCover	239	<b>353</b>	114	47.9%
Superannuation	1,509	<b>1,736</b>	227	15.0%
Fringe Benefits Tax	75	<b>84</b>	9	12.0%
Other initiatives	628	<b>850</b>	222	35.4%
<b>Total employee costs</b>	<b>16,429</b>	<b>17,991</b>	1,562	9.5%

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	<b>13,754</b>	(303)	-2.2%
Materials and maintenance	2,991	<b>3,974</b>	983	32.9%
Utilities	597	<b>528</b>	(69)	-11.6%
Office administration	404	<b>651</b>	248	61.3%
Information technology	845	<b>881</b>	36	4.3%
Insurance	594	<b>643</b>	49	8.3%
<b>Total materials and services</b>	19,488	<b>20,431</b>	943	4.8%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 4.8% or \$0.943M 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	<b>2,558</b>	1,311	105.1%
Plant & equipment	826	<b>1,071</b>	245	29.7%
Infrastructure	4,650	<b>5,179</b>	529	11.4%
<b>Total depreciation and amortisation</b>	6,723	<b>8,809</b>	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**

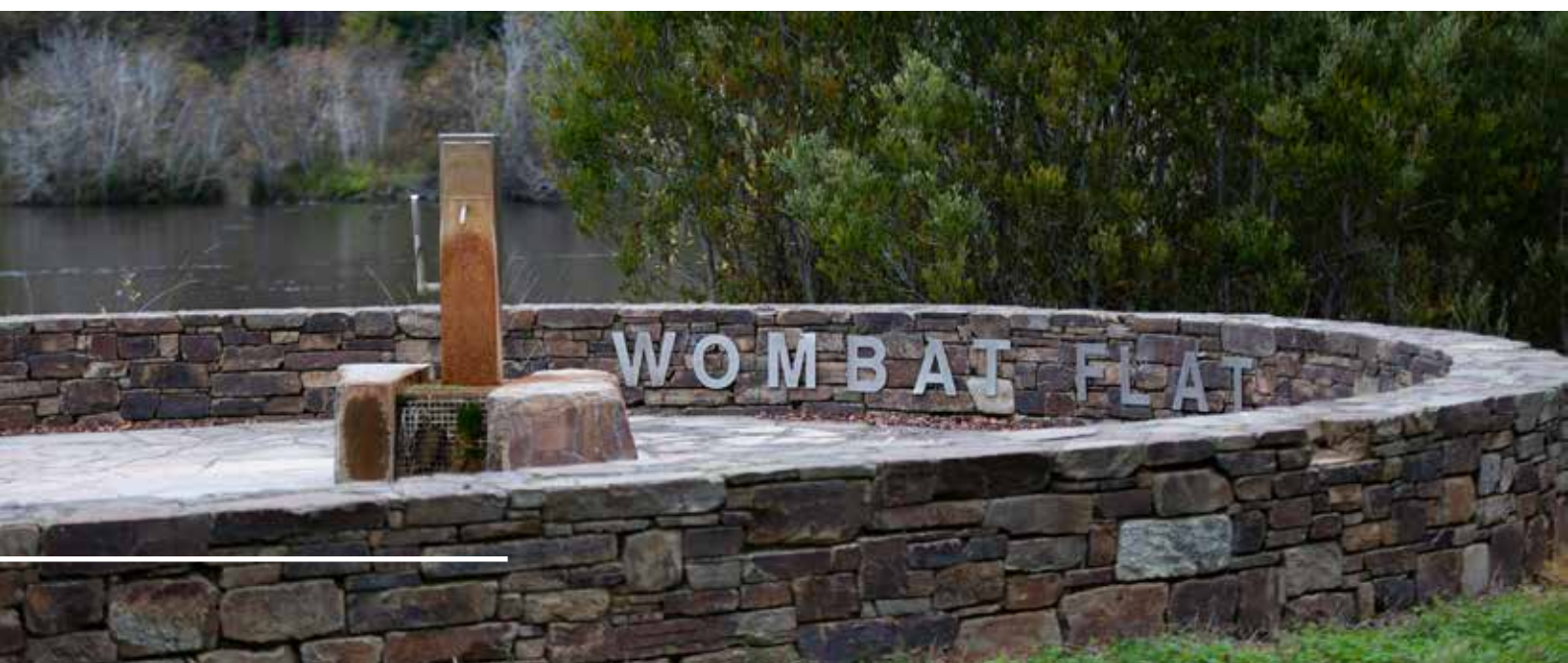
	Budget 2022/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Intangible assets	133	-	(133)	-100.0%
<b>Total amortisation – intangible assets</b>	133	-	(133)	-100.0%

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	<b>56</b>	-	0.0%
Auditors remuneration – Internal	32	<b>32</b>	-	0.0%
Councillors allowances	236	<b>241</b>	5	2.3%
Community grants	362	<b>369</b>	6	1.7%
Others	181	<b>200</b>	18	10.2%
<b>Total other expenses</b>	868	<b>898</b>	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	%
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	5,482	<b>2,687</b>	(2,795)	-51.0%
Trade and other receivables	6,134	<b>3,940</b>	(2,194)	-35.8%
Other financial assets	6,000	<b>5,202</b>	(798)	-13.3%
Inventories	30	<b>17</b>	(13)	-44.8%
Other assets	39	<b>117</b>	78	199.1%
<b>Total current assets</b>	<b>17,685</b>	<b>11,962</b>	<b>(5,723)</b>	<b>-32.4%</b>
<b>Non-current assets</b>				
Property, infrastructure, plant & equipment	343,615	<b>365,642</b>	22,027	6.4%
Intangible assets	318	-	(318)	-100.0%
<b>Total non-current assets</b>	<b>343,933</b>	<b>365,642</b>	<b>21,709</b>	<b>6.3%</b>
<b>Total assets</b>	<b>361,618</b>	<b>377,604</b>	<b>15,986</b>	<b>4.4%</b>

Cash and Cash equivalents include cash on hand, deposits at call and term deposits with original maturity dates of 90 days or less. Other financial assets include term deposits which will mature within the next twelve months with original maturity dates of greater than 90 days.

Trade and other receivables include monies owing to Council and include Council rates and charges, fire service levy, and GST receivable. Inventories include Council's diesel storage and other assets include accrued income and prepaid expenses.

Current assets are budgeted to decrease by \$5.723 million or 32.4% 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 \$21.71 million or 6.3% 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	%
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Trade and other payables	1,498	<b>4,054</b>	2,556	170.6%
Trust funds and deposits	1,188	<b>1,098</b>	(90)	-7.6%
Provisions	2,355	<b>2,423</b>	68	2.9%
Interest-bearing liabilities	765	<b>964</b>	199	26.0%
Other Liabilities	-	<b>18</b>	18	-100.0%
<b>Total current liabilities</b>	<b>5,806</b>	<b>8,556</b>	<b>2,750</b>	<b>47.4%</b>
<b>Non-current liabilities</b>				
Provisions	427	<b>815</b>	388	90.9%
Interest-bearing liabilities	4,517	<b>7,861</b>	3,344	74.0%
Other Liabilities	31	<b>27</b>	(4)	-13.6%
<b>Total non-current liabilities</b>	<b>4,975</b>	<b>8,703</b>	<b>3,728</b>	<b>74.9%</b>
<b>Total liabilities</b>	<b>10,781</b>	<b>17,259</b>	<b>6,478</b>	<b>60.1%</b>

Trade and other payables include amounts owed to suppliers for goods and or services and other accrued expenses. Trust funds and deposits represent amounts received as deposits and retention amounts controlled by Council until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Provisions include liability for accrued employee benefits and landfill rehabilitation. Interest bearing liabilities reflect the outstanding principal balance of previous borrowings.

The classification as current liabilities illustrates that portion that is likely to be repaid in upcoming twelve months. Total liabilities are budgeted to 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	<b>3,892</b>	<b>8,825</b>

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
<b>2023/2024 Budget</b>				
Balance at beginning of the financial year	365,423	164,316	195,199	5,908
Surplus/(deficit) for the year	(5,077)	(5,077)	–	–
Net asset revaluation increment/(decrement)	–	–	–	–
Transfers to other reserves	–	1,683	–	(1,683)
Transfers from other reserves	–	(1,604)	–	1,604
<b>Balance at end of the financial year</b>	<b>360,346</b>	<b>159,317</b>	<b>195,199</b>	<b>5,829</b>

Council has allocated funds to reserves for specific purposes. These reserves are either statutory or discretionary reserves. Statutory reserve funds must be applied for specified statutory purposes in accordance with various legislative requirements. Discretionary reserves have been established by Council regarding the future use of these funds. Net reserve movements for 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	%
<b>ASSET REVALUATION RESERVE</b>	<b>179,088</b>	<b>195,198</b>	<b>16,110</b>	<b>9.0%</b>
<b>Other reserves</b>				
Open Space Recreation Reserve*	1,657	2,111	454	27.4%
<b>Discretionary Reserves</b>				
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	74	–	0.0%
Waste Management Reserve	89	583	493	552.1%
Staff Accommodation and Community Facilities Reserve	–	2,045	2,045	–0.0%
<b>Total Other Reserves</b>	<b>2,701</b>	<b>5,829</b>	<b>3,127</b>	<b>115.8%</b>
<b>Total Reserves</b>	<b>181,789</b>	<b>201,027</b>	<b>19,238</b>	<b>10.6%</b>

\* Indicates statutory reserve

#### 4.3.2 Equity

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
<b>Equity</b>				
Accumulated surplus	169,048	159,317	(9,731)	-5.8%
Reserves	181,789	201,027	19,238	10.6%
<b>Total equity</b>	<b>350,837</b>	<b>360,344</b>	<b>9,507</b>	<b>2.7%</b>

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

- \* Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- \* Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the surplus of the Council to be separately disclosed.
- \* Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.

## 4.4 Statement of Cash Flows

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

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
	Inflows	<b>Inflows</b>		
	(Outflows)	<b>(Outflows)</b>		
Rates and charges	24,524	<b>25,941</b>	1,417	5.8%
Statutory fees and fines	1,123	<b>1,173</b>	50	4.5%
User fees	859	<b>1,177</b>	318	37.0%
Grants – operating	8,277	<b>15,699</b>	7,422	89.7%
Grants – capital	7,602	<b>7,382</b>	(220)	-2.9%
Contributions – monetary	510	<b>570</b>	60	11.8%
Interest received	300	<b>340</b>	40	13.3%
Rent received	1,033	<b>1,199</b>	166	16.1%
Trust funds and deposits taken	–	<b>–</b>	–	0.0%
Other receipts	215	<b>316</b>	101	47.0%
Employee costs	(16,429)	<b>(17,990)</b>	(1,561)	9.5%
Materials and services	(19,403)	<b>(21,062)</b>	(1,659)	8.6%
Other payments	(868)	<b>(898)</b>	(30)	3.5%
<b>Net cash provided by/(used in) operating activities</b>	<b>7,743</b>	<b>6,505</b>	<b>(1,238)</b>	<b>-16.0%</b>

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

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

	Budget 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
	Inflows	<b>Inflows</b>		
	(Outflows)	<b>(Outflows)</b>		
Payments for property, infrastructure, plant and equipment	(18,764)	<b>(19,371)</b>	(607)	3.2%
Proceeds from sale of property, infrastructure, plant and equipment	–	<b>200</b>	200	100.0%
Payments for investments	–	<b>–</b>	–	0.0%
Proceeds from sale of investments	6,202	<b>–</b>	(6,202)	-100.0%
<b>Net cash provided by/ (used in) investing activities</b>	<b>(12,562)</b>	<b>(19,171)</b>	<b>(6,609)</b>	<b>52.6%</b>

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 \$19.171 which is \$6.6M 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)	<b>Inflows (Outflows)</b>		
Finance costs	(198)	<b>(211)</b>	(13)	6.6%
Proceeds from borrowings	1,500	<b>5,887</b>	4,387	292.5%
Repayment of borrowings	(745)	<b>(954)</b>	(209)	28.1%
<b>Net cash provided by/(used in) financing activities</b>	<b>557</b>	<b>4,722</b>	<b>4,165</b>	<b>747.8%</b>

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

The 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 drawdown 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	<b>3,462</b>	(2,357)	-41%
Plant and equipment	1,427	<b>860</b>	(567)	-40%
Infrastructure	11,518	<b>15,049</b>	3,531	31%
<b>Total</b>	<b>18,764</b>	<b>19,371</b>	<b>606</b>	<b>3%</b>

	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council Cash \$'000	Loan \$'000
Property	<b>3,462</b>	2,022	1,440	-	-	-	2,462	1,000
Plant and equipment	<b>860</b>	-	860	-	-	200	660	-
Infrastructure	<b>15,049</b>	6,783	7,329	937	5,782	60	4,320	4,887
<b>Total</b>	<b>19,371</b>	8,805	9,629	937	5,782	260	7,442	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	Council Cash \$'000	Loan \$'000
<b>PROPERTY</b>								
<b>Land Improvements</b>								
<b>Buildings</b>								
Building Renewal Program – various works	400	-	400	-	-	-	400	-
Building Renewal Program – designs	40	-	40	-	-	-	40	-
Daylesford Town Hall Renewal Stage 1	1,000	-	1,000	-	-	-	-	1,000
Trentham Community Hub**	2,022	2,022	-	-	-	-	2,022	-
<b>TOTAL PROPERTY</b>	<b>3,462</b>	<b>2,022</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,462</b>	<b>1,000</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
Vehicle and Plant Replacement	600	-	600	-	-	200	400	-
<b>Computers and Telecommunications</b>								
IT Hardware / Technology Renewal Program	200	-	200	-	-	-	200	-
<b>Library books</b>								
Library Collection Renewal	60	-	60	-	-	-	60	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>660</b>	<b>-</b>
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
Road Reseals Program	950	-	950	-	-	-	950	-
Gravel Resheet Program	500	-	500	-	-	-	500	-
Pavement Rehabilitation	1,280	-	1,280	-	967	-	313	-
<b>Bridges</b>								
Bridge and Major Culvert Renewal Program	3,000	-	3,000	-	2,560	-	440	-
Footpaths and Cycleways								
Footpath Improvement and Renewal Program	100	-	100	-	-	-	100	-
Footpath Expansion ^	175	175	-	-	-	-	175	-
<b>Drainage</b>								
Drainage/Kerb & Channel Implementation and Renewal and Program	264	-	264	-	-	-	264	-
<b>Recreational, Leisure &amp; Community Facilities</b>								
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**	787	-	-	787	-	-	787	-
Glenlyon Recreation Reserve – Pavilion Redevelopment Detailed Design	150	-	-	150	150	-	-	-
Sports Ground Lighting – Newlyn Recreation Reserve	306	306	-	-	186	60	60	-
Clunes Master Plan Project Implementation – Planning and Approvals	100	100	-	-	-	-	100	-
Tennis Court risk mitigation works – Trentham and Drummond	140	-	140	-	-	-	-	-
<b>Parks, Open Space and Streetscapes</b>								
Hepburn Springs Reserve Bathhouse Drainage +	500	-	500	-	-	-	500	-
Wombat Hill Botanic Gardens**	260	-	260	-	130	-	130	-
<b>Other Infrastructure</b>								
Central Springs Reserve Construction Stage 1 +	300	300	-	-	-	-	300	-
LRCI Grants	-	-	-	-	1,190	-	(1,190)	-
<b>TOTAL INFRASTRUCTURE</b>	<b>15,049</b>	<b>6,783</b>	<b>7,329</b>	<b>937</b>	<b>5,782</b>	<b>60</b>	<b>4,320</b>	<b>4,887</b>
<b>TOTAL CAPITAL WORKS</b>	<b>19,371</b>	<b>8,805</b>	<b>9,629</b>	<b>937</b>	<b>5,782</b>	<b>260</b>	<b>7,442</b>	<b>5,887</b>

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	Contrib- tions \$'000	Council Cash \$'000	Borrow- ings \$'000
<b>PROPERTY</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	84	84	-	-	84	-	-	84	-
<b>Total Land</b>	<b>84</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>
Buildings	3,646	156	2,840	650	3,646	600	750	1,296	1,000
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>3,646</b>	<b>156</b>	<b>2,840</b>	<b>650</b>	<b>3,646</b>	<b>600</b>	<b>750</b>	<b>1,296</b>	<b>1,000</b>
<b>Total Property</b>	<b>3,730</b>	<b>240</b>	<b>2,840</b>	<b>650</b>	<b>3,730</b>	<b>600</b>	<b>750</b>	<b>1,380</b>	<b>1,000</b>
<b>PLANT AND EQUIPMENT</b>									
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
<b>Total Plant and Equipment</b>	<b>1,377</b>	<b>-</b>	<b>1,377</b>	<b>-</b>	<b>1,377</b>	<b>-</b>	<b>150</b>	<b>1,227</b>	<b>1,227</b>
<b>INFRASTRUCTURE</b>									
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
<b>Total Infrastructure</b>	<b>8,170</b>	<b>666</b>	<b>5,640</b>	<b>1,864</b>	<b>8,170</b>	<b>3,699</b>	<b>-</b>	<b>4,472</b>	<b>4,472</b>
<b>Total Capital Works Expenditure</b>	<b>13,277</b>	<b>906</b>	<b>9,857</b>	<b>2,514</b>	<b>13,277</b>	<b>4,299</b>	<b>900</b>	<b>7,078</b>	<b>7,078</b>



#### 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	Council Cash \$'000	Borrow- ings \$'000
<b>PROPERTY</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	36	36	-	-	-	-	-	36	-
<b>Total Land</b>	<b>36</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>
Buildings	1,660	-	1,510	150	-	500	-	660	500
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>1,660</b>	<b>-</b>	<b>1,510</b>	<b>150</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>660</b>	<b>500</b>
<b>Total Property</b>	<b>1,696</b>	<b>36</b>	<b>1,510</b>	<b>150</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>696</b>	<b>500</b>
<b>PLANT AND EQUIPMENT</b>									
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	-
<b>Total Plant and Equipment</b>	<b>1,412</b>	<b>-</b>	<b>1,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>1,262</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
Roads	3,417	-	3,205	212	3,417	988	-	2,429	-
Bridges	700	-	700	-	700	-	-	700	-
Footpaths and cycleways	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	-
<b>Total Infrastructure</b>	<b>7,012</b>	<b>530</b>	<b>4,944</b>	<b>1,538</b>	<b>7,012</b>	<b>1,508</b>	<b>-</b>	<b>5,504</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>10,120</b>	<b>566</b>	<b>7,866</b>	<b>1,688</b>	<b>10,120</b>	<b>2,008</b>	<b>150</b>	<b>7,462</b>	<b>500</b>

**4.5.3 Summary of Planned Capital Works Expenditure (cont.)**

For the years ended 30 June 2025, 2026 &amp; 2027

2026/2027	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renew- al \$'000	Up- grade \$'000	Total \$'000	Grants \$'000	Contrib- utions \$'000	Council Cash \$'000	Borrow- ings \$'000
<b>PROPERTY</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	36	36	-	-	36	-	-	36	-
<b>Total Land</b>	<b>36</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>
Buildings	870	-	720	150	870	750	-	120	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>870</b>	<b>-</b>	<b>720</b>	<b>150</b>	<b>870</b>	<b>750</b>	<b>-</b>	<b>120</b>	<b>-</b>
<b>Total Property</b>	<b>906</b>	<b>36</b>	<b>720</b>	<b>150</b>	<b>906</b>	<b>750</b>	<b>-</b>	<b>156</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
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	-
<b>Total Plant and Equipment</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>150</b>	<b>1,300</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
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	-
<b>Total Infrastructure</b>	<b>6,955</b>	<b>801</b>	<b>4,673</b>	<b>1,481</b>	<b>6,955</b>	<b>1,578</b>	<b>-</b>	<b>5,377</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,312</b>	<b>837</b>	<b>6,844</b>	<b>1,631</b>	<b>9,312</b>	<b>2,328</b>	<b>150</b>	<b>6,834</b>	<b>-</b>

## 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
<b>TOTAL NON-CAPITAL PROJECTS</b>	<b>562</b>	<b>82</b>	<b>480</b>



## 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	+/-
<b>Governance</b>									
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	+
<b>Roads</b>									
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
<b>Statutory Planning</b>									
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%	+
<b>Waste Management</b>									
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	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	194.62%	304.60%	139.81%	125.70%	119.62%	113.03%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	103.42%	123.90%	119.95%	164.16%	125.36%	106.94%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	54.71%	58.00%	68.75%	70.35%	70.6%	70.49%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$4,497	\$3,741	\$4,096	\$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 / -
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-22%	-2%	-30.95%	-1.41%	-0.54%	0.07%	+
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	16%	17%	11%	6%	12%	18%	o
<b>Obligations</b>									
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%	+
<b>Stability</b>									
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
<b>Efficiency</b>									
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.

\* Community refers to groups located outside Hepburn Shire Council boundaries

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.

		Rounded
Fee Unit effective from 1 July 2023 - 30 Jun 2024		15.90
Penalty Unit effective from 1 July 2023 - 30 Jun 2024		192.00
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)
<b>ENVIRONMENTAL HEALTH</b>		
<b>Food Act 1984</b>		
<b>CLASS 1: High risk unpackaged food supplied to vulnerable people</b>		
Premises include: Child Care, Kindergartens, Aged Care and Nursing Home	\$519.00	\$550.00
<b>CLASS 2: Handling unpackaged high risk potentially hazardous foods</b>		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$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
<b>CLASS 3: Handling and supplying low risk unpackaged foods</b>		
(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
<b>CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods</b>		
(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
<b>CLASS 4: Low risk to public health packaged food</b> (includes Newsagents, Pharmacies, Video Stores) <b>(Notification Form required to be completed and submitted to Council)</b>	Fee Exempt	Fee Exempt
<b>Non-Compliant Food Premises – Inspection Fees</b>		
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
<b>Stretrader (Temporary and Mobile Premises)</b>		
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
<b>Other Fees</b>	\$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)
<b>Public Health and Wellbeing Act 2008</b>		
Beauty premises, day spa, nails and hair removal premises *	\$171.00	\$180.00
Skin Penetration - tattooing and piercing *	\$332.00	\$350.00
<b>Prescribed Accommodation – hotels/motels, recreation camps, B&amp;Bs (NOT self contained or exclusive use of Units, Villas, Houses)*</b>		
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
<b>Residential Tenancies Act 1970</b>		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	\$76.50 (5 Fee Units)	\$79.50 (5 Fee Units)
<b>Public Health and Wellbeing Regulations 2019</b>		
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
<b>Environment Protection Act 2017</b>		
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	\$233 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
<b>General Fees</b>		
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	Fee/Charge
		2022/23 (inc GST)	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		Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Class	Type of Application		
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	Fee/Charge
	2022/23 (inc GST)	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****Fee/Charge**  
2022/23 (inc GST)**Fee/Charge**  
2023/24 (inc GST)

Other Statutory Fees

Regulation	Type of Application		
10	For combined permit applications	Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
12	Amend an application for a permit or an application to amend a permit	<p>a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9</p> <p>b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below</p> <p>c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit</p>	
13	For a combined application to amend permit	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
14	For a combined permit and planning scheme amendment	Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
15	For a certificate of compliance		\$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	<p>a) \$22.95 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>	<p>a) \$23.85 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council		TBC TBC

## Town Planning (cont.)

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
Other Statutory Fees		
<b>Part 2: Administrative Charges (Non Statutory Fees)</b>		
<b>Enquiries</b>		
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
<b>Extension of Time</b>		
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
<b>Refunds</b>		
Cancellation/withdrawal of application when no work carried out	Refund ¾ of application fee	Refund ¾ of application fee
Cancellation/withdrawal after direction to advertise but before commenced	Refund ½ of application fee	Refund ½ of application fee
Cancellation/withdrawal after advertising commenced	No Refund	No Refund
Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided)	\$162.00	\$169.00
<b>Other fees</b>		
Condition Plan assessment - First Submission (plans submitted for endorsement as required by conditions of a planning permit)	\$0.00	\$0.00
Condition Plan assessment - Second and subsequent submission (plans submitted for endorsement as required by conditions of a planning permit)	\$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
<b>Advertising</b>		
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

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

The preceding sections are a summary of the fees prescribed under the Planning and Environment (Fees) Regulations 2016, and is not a complete representation of these Regulations

or other legislative provisions. Reference should be made to the Regulations to obtain the complete wording of individual fee Regulations and other Regulations (which include waiving and rebating provisions). Please visit [www.planning.vic.gov.au](http://www.planning.vic.gov.au) for more details on the Planning and Environment (Fees) Regulations 2016 setting out the new fees and the Planning and Environment Act 1987.

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
<b>Building Permits</b>		
<b>Minor Works</b>		
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
<b>Domestic Works</b>		
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 <sup>2</sup> 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	
<b>Commercial Works</b>		
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
<b>Other Building Permit Fees</b>		
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	
<b>State Government Building Levy Cost recovery of levy*</b>	\$1.28 per \$1,000 of construction value	Set by and paid to the Victorian Building Authority (VBA)
<b>Report and Consent Application - Regulation 36</b>		
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
<b>Place of Public Entertainment (PoPE) Fees</b>		
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
<b>Requests for Information</b>		
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	
<b>Swimming Pools and Spas</b>		
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	
<b>Other Fees</b>		
Any other service not otherwise provided for (per Hour)	\$283.00	

**NOTES**

1. Cost of works determined by the Municipal 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)
<b>TRANSFER STATION DISPOSAL FEES</b>		
<b>Domestic Waste &amp; Recyclables</b>		
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
<b>Tyres</b>		
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
<b>Other</b>		
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
Concrete Rubble - per Cubic Metre	\$0.00	\$80.00
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)
<b>INFRASTRUCTURE</b>		
Legal Point of Discharge*	\$149.40 (9.77 fee units)	TBC (9.77 fee units)
<b>Consent to Work on Road where speed greater than 50 kph</b>		
Works on road, shoulder or pathway (max speed greater than 50 kph)	\$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)
<b>Consent to Work on Road where speed not more than 50 kph</b>		
Works on road, shoulder or pathway	\$359.30 (23.5 fee units)	\$373.65 (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)
<b>Street Signage (Tourist Accommodation)</b>		
Blade supply and installation	\$246.00	\$256.00
Blade plus pole supply and installation	\$308.00	\$321.00
<b>Vic Roads signage installation</b>		
One pole	\$221.00	\$230.00
Two poles	\$241.00	\$251.00
<b>Land Use Activity Agreements LUAA</b>		
Facilitation fee - Advisory	\$267.00	\$416.00
Facilitation fee - Negotiation and other	\$437.00	\$1,560.00
<b>Water Sensitive Urban Design Contribution WSUD</b>		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution \$1,500.00	\$8.00 per sq/m	\$8.00 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.00 per sq/m
Industrial/Commercial development. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.00 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution \$1,500.00	\$1.00 per sq/m	\$1.00 per sq/m
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)
<b>Animal Registration Fees</b>		
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)		
<b>Domestic Animal Impound Release Fees</b>		
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
<b>Live Stock Impounding - Agistment Fees</b>		
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
<b>Live Stock Impounding - Release Fees</b>		
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
<b>Abandoned Vehicles</b>		
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)
<b>Parking Fines</b>		
Overstaying time*	\$92.00 (0.5 penalty unit)	\$96.00 (0.5 penalty unit)
In No Parking area*	\$92.00 (0.5 penalty unit)	\$96.00 (0.5 penalty unit)
Not within parking bay*	\$92.00 (0.5 penalty unit)	\$96.00 (0.5 penalty unit)
Not completely within parking bay*	\$92.00 (0.5 penalty unit)	\$96.00 (0.5 penalty unit)
<b>Fire Prevention</b>		
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
	<b>Fee/Charge 2022/23 (inc GST)</b>	<b>Fee/Charge 2023/24 (inc GST)</b>
<b>Other</b>		
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)
<b>VISITOR INFORMATION CENTRES</b>		
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)
<b>LIBRARIES</b>		
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	Not for Profit/ Government	Private or Commercial	Local Community	Not for Profit/ Government	Private or Commercial
<b>ALL RESERVES AND FACILITIES</b>						
<b>Bonds</b>						
Keys*	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Meetings*	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Functions*	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
Functions with alcohol*	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Functions with alcohol >200*	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	\$63.00	\$63.00	\$63.00	\$65.00	\$65.00	\$65.00
<b>ALL RESERVES</b>						
Personal training Subject to LTA				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
2023/24 hourly Rate	\$187.00	\$187.00	\$187.00	\$24.00	\$24.00	\$24.00
<b>DOUG LINDSAY RESERVE</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
Function + Kitchen Hourly Rate	N/A	N/A	N/A	\$8.00	\$15.00	\$42.00
<b>VICTORIA PARK DAYLESFORD</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
Function + Kitchen Hourly Rate	\$57.00	\$115.00	\$324.00	\$8.00	\$15.00	\$42.00
<b>WOMBAT HILL BOTANIC GARDENS</b>						
Wedding 2023/24 Hourly Rate	\$209.00	\$209.00	\$209.00	\$27.00	\$27.00	\$27.00
<b>LAKE DAYLESFORD FORESHORE</b>						
Wedding 2023/24 Hourly Rate	\$209.00	\$209.00	\$209.00	\$27.00	\$27.00	\$27.00



## Functions in Reserves and Facilities (cont.)

Description of Charge	Fee/Charge 2022/23 (inc GST)			Fee/Charge 2023/24 (inc GST)		
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
<b>CRESWICK TOWN HALL</b>						
<b>Fees based 2023/24 on an hourly rate</b>				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
Rehearsals/Regular user	\$43.00	\$43.00	\$43.00	\$4.00	\$6.00	\$8.00
Regular User - Use of Kitchen	\$58.00	\$84.00	\$110.00	\$7.50	\$11.25	\$15.00
Meetings	\$140.00	\$84.00	\$110.00	\$7.50	\$11.25	\$15.00
Functions – Use of Kitchen	\$164.00	\$115.00	\$324.00	\$21.00	\$31.50	\$42.00
<b>CLUNES TOWN HALL</b>						
<b>Fees based 2023/24 on an hourly rate</b>				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
Rehearsals/Regular user (no Kitchen Use)	\$52.00	\$84.00	\$110.00	\$7.50	\$11.25	\$15.00
Regular User - Use of Kitchen	\$52.00	\$84.00	\$110.00	\$7.50	\$11.25	\$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
<b>TRENTHAM MECHANICS INSTITUTE HALL</b>						
<b>Fees based 2023/24 on an hourly rate</b>				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
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
<b>DAYLESFORD TOWN HALL</b>						
<b>Fees based 2023/24 on an hourly rate</b>				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
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
<b>CLUNES COMMUNITY CENTRE</b>						
<b>Fees based 2023/24 on an hourly rate</b>				<b>Hourly</b>	<b>Hourly</b>	<b>Hourly</b>
Rehearsals/Regular user 2023/24 Hourly rate	\$52.00	\$84.00	\$110.00	\$7.50	\$11.25	\$15.00
Meetings 2023/24 Hourly rate	\$52.00	\$84.00	\$110.00	\$7.50	\$11.25	\$15.00
Functions 2023/24 Hourly Rate	\$190.00	\$230.00	\$282.00	\$18.50	\$27.25	\$37.00

\*Community refers to groups located outside Hepburn Shire Council boundaries

**Functions in Reserves and Facilities** (cont.)

Description of Charge	Fee/Charge 2022/23 (inc GST)			Fee/Charge 2023/24 (inc GST)		
	*Community	Not for Profit / Government	Private or Commercial	*Community Hourly	Not for Profit / Government Hourly	Private or Commercial Hourly
<b>CRESWICK HUB - OFFICE HOURS ONLY</b>						
<b>MEETING ROOM</b>						
Regular (per hour)	\$9.00	\$19.00	\$35.00	\$18.00	\$27.75	\$37.00
Casual (per hour)	\$18.00	\$35.00	\$58.00	\$30.00	\$45.00	\$60.00
"Saturday Morning (per hour) Not Public Holidays"	\$22.00	\$44.00	\$68.00	\$35.50	\$53.25	\$71.00
<b>THE WAREHOUSE - CLUNES</b>						
<b>COMMUNITY MEETING ROOM - ULLUMBURRA</b>						
Regular (per hour)	\$9.00	\$19.00	\$35.00	\$18.00	\$27.75	\$37.00
Casual (per hour)	\$18.00	\$35.00	\$58.00	\$30.00	\$45.00	\$60.00
Saturday Morning (per hour) Not Public Holidays	\$22.00	\$44.00	\$68.00	\$35.50	\$53.25	\$71.00
<b>COMMUNITY ACTIVITY ROOM - ESMOND GALLERY</b>						
Regular (per hour)	\$9.00	\$19.00	\$35.00	\$18.50	\$27.75	\$37.00
Casual (per hour)	\$18.00	\$35.00	\$58.00	\$30.00	\$45.00	\$60.00
"Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays"	\$22.00	\$44.00	\$68.00	\$35.50	\$53.25	\$71.00
Weekly Hire	\$510.00	\$1,020.00	\$2,550.00	\$1,327.50	\$1,991.25	\$2,655.00
<b>ALL OTHER FACILITIES NOT PREVIOUSLY LISTED</b>						
Regular (per hour)	\$9.00	\$19.00	\$35.00	\$18.50	\$27.75	\$37.00
Casual (per hour)	\$18.00	\$35.00	\$58.00	\$30.00	\$45.00	\$60.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$22.00	\$44.00	\$68.00	\$35.50	\$53.25	\$71.00

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

\*Community refers to groups located outside Hepburn Shire Council boundaries

## Copying, Rates, FOI, Housing

Description of Charge	Fee/Charge 2022/23 (inc GST)	Fee/Charge 2023/24 (inc GST)
<b>PHOTOCOPYING / PRINTING</b>		
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.		

<b>RATES INFORMATION</b>		
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

<b>FREEDOM OF INFORMATION</b>		
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)*	\$22.94 (1.5 fee units) per hour or part of an hour	\$23.85 (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	\$22.94 (1.5 fee units) per hour or part of an hour	\$23.85 (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*	\$30.60 (2 fee units)	\$31.80 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		

<b>DISHONOURED PAYMENTS</b>		
Direct Debit fee	\$9.00	\$9.00
Dishonoured Cheque Fee	\$9.00	\$9.00



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#### COUNCIL OFFICES

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##### DAYLESFORD

Corner Duke &  
Albert Streets, Daylesford

##### CRESWICK

68 Albert Street,  
Creswick

##### CLUNES

The Warehouse - Clunes  
36 Fraser Street, Clunes

##### TRENTHAM

13 Albert Street,  
Trentham