

ORDINARY MEETING OF COUNCIL - 17 DECEMBER 2024 ATTACHMENTS

11.1 QUARTERLY FINANCE REPORTS – QUARTER 1 2024/2025.....2

11.1.1 FINANCIAL REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2024.....2

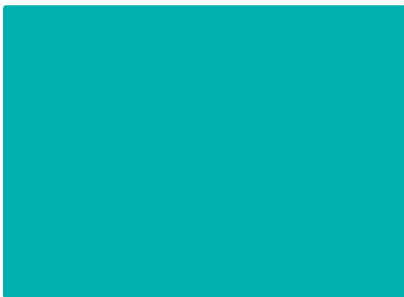
11.1.2 CAPITAL PROJECTS REPORT - YEAR TO DATE - SEPTEMBER 2024.....27

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FINANCIAL REPORT

For the three months ending
30 September 2024



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1. Overview

The September Quarterly Finance Report outlines the financial results for the three months ended 30 September 2024, along with a comparison to the amended budget including carry-forward projects (as adopted by Council on 16 September 2024). This report includes the following:

- Income Statement;
- Statement of Capital Works;
- Balance Sheet;
- Statement of Cash Flows;
- Cash, investments and financial reserve schedules;
- Key performance indicators;
- Rates and other debtors; and
- Councillor expenditure.

The current financial position needs to be read in the context of Council's financial plan contained within the 2024/2025 Budget, and the adopted Financial Vision (10 September 2024).

The ongoing impacts of current cost inflations on operational costs and support for the community will be monitored throughout the 2024/2025 financial year, as well as high CPI and contractor availability. The Australian Bureau of Statistics noted that the year-on-year CPI increase effective end of the September quarter fell to 2.8 per cent from 3.8 per cent in the June quarter.

This report represents three months of business in the 2024/2025 financial year.

The main items to note at the end of the first quarter are:

- The operating surplus for the three months ended 30 September 2024 was \$25.5 million, which is \$1.6 million (or 7%) favourable to the amended budgeted surplus of \$23.9 million. This is primarily driven by materials and services expenditure budget being favourable by \$1.0 million and capital grants income being favourable by \$0.5 million.
- Year-to-date Capital works expenditure for the three months ended 30 September 2024 was \$1.1 million which is 6% of the \$17.8 million amended budget.
- Cash holdings as at 30 September 2024 are \$2.7 million lower than the same time last year, this is due to increased expenditure on capital works, special projects and storm recovery in the previous year.
- Trade and other receivables as at 30 September 2024 are \$1.4 million higher than the same time last year. This is due to a combination of the annual rate cap rise together with increased offerings of support packages relating to payment extensions on rates instalments.

2. Financial Statements

The adjusted underlying result calculated in the Income Statement is the net surplus/(deficit) for the year adjusted for non-recurrent capital grants, monetary contributions (open space contributions) and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurrent capital income items, which can often mask the operating result.

2.1. Income Statement for three months ending 30 September 2024

Hepburn Shire Council Comprehensive Income Statement For the Period Ended 30 September 2024

	Note	YTD Budget 2024/25	YTD Actual 2024/25	YTD Variance		FY Budget 2024/25
		\$'000	\$'000	\$'000	%	\$'000
Income						
Rates and charges		26,746	26,808	62	0%	26,936
Statutory fees and fines		171	228	57	33%	894
User fees		183	155	(28)	-15%	741
Grants - operating		7,250	7,268	17	0%	8,749
Grants - capital	1	577	1,083	506	88%	7,796
Contributions - monetary		130	151	21	16%	530
Net gain/(loss) on disposal of assets		-	1	1	100%	-
Other income		378	418	40	11%	1,492
Total Income		35,435	36,112	677	2%	47,138
Expenses						
Employee costs		4,327	4,431	(105)	-2%	17,269
Materials and services	2	4,665	3,640	1,025	22%	16,556
Bad and doubtful debts		-	24	(24)	100%	15
Depreciation and amortisation		2,264	2,241	22	1%	9,092
Borrowing costs		74	115	(41)	-56%	401
Other expenses		240	175	65	27%	1,127
Total Expenses		11,569	10,626	943	8%	44,460
Surplus/(Deficit) for the year		23,866	25,486	1,620		2,678
Underlying result adjustment						
Contributions Monetary		(130)	(151)	21	-16%	(530)
Grants - Capital		(577)	(1,083)	506	-88%	(7,796)
Total underlying adjustment		(707)	(1,234)	527		(8,326)
Adjusted underlying surplus/deficit		23,159	24,252	(1,093)		(5,648)

Commentary is provided for variances greater than \$100,000 and 10%.

Note 1 – Capital Grants

Capital grants are favourable \$506k due in the main to the advanced funding of the Local Roads and Community Infrastructure (LRCI) grants ahead of the budgeted period.

Note 2 – Materials and Service

Materials and services expenditure is favourable to YTD budget by \$1,025k. This is primarily due to lower than anticipated expenditure against the phased budget period on consultants for business transformation project (\$126k); contract payments (\$725k); and general materials and services (\$186k). These costs are expected to align to the budget in future periods.

Statement of Capital Works for the three months ending 30 September 2024

Hepburn Shire Council Statement of Capital Works as at 30 September 2024

<i>Capital Works Category</i>	<i>Original Budget</i>	<i>Original inc C/F Budget</i>	<i>YTD Actual</i>	<i>% Spent YTD on C/F Budget</i>
Property				
Buildings	1,873,000	3,391,605	315,550	9%
Total Property	1,873,000	3,391,605	315,550	9%
Plant and Equipment				
Plant, machinery and equipment	1,287,000	1,287,000	-	0%
Computers and telecommunications	230,000	264,900	18,133	7%
Library books	50,000	50,000	17,000	34%
Total Plant & Equipment	1,567,000	1,601,900	35,133	2%
Infrastructure				
Roads	2,828,000	3,617,100	65,329	2%
Bridges	125,000	3,265,900	50,478	2%
Footpaths and cycleways	195,000	195,000	-	0%
Drainage	98,000	98,000	-	0%
Recreational, leisure and community facilities	1,592,370	2,019,770	105,636	5%
Parks, open space and streetscapes	-	3,177,700	529,299	17%
Other infrastructure	110,000	110,000	-	0%
Total Infrastructure	4,948,370	12,483,470	750,742	6%
Total Capital Works	8,388,370	17,476,975	1,101,425	6%
Represented by:				
New asset expenditure	64,970	2,510,570	534,063	21%
Asset renewal expenditure	6,765,400	12,191,482	567,362	5%
Asset upgrade/expansion expenditure	1,558,000	2,774,923	-	0%
Total Capital Works Expenditure	8,388,370	17,476,975	1,101,425	6%
% Spent YTD Original Budget				13%

Capital Works Expenditure

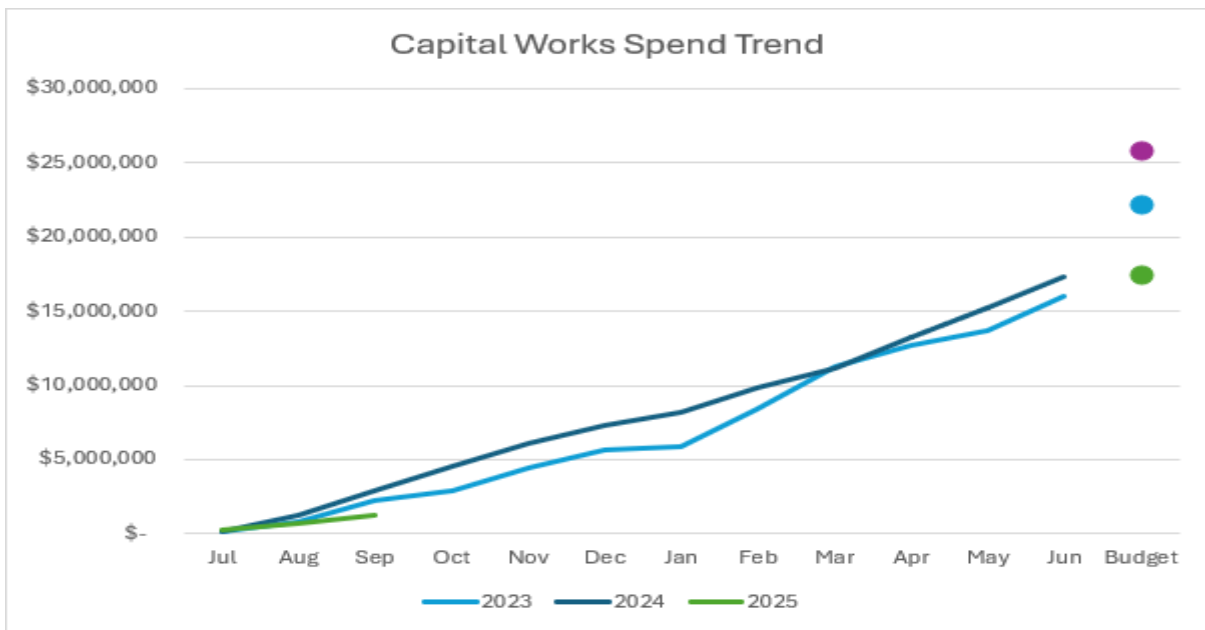
Capital works expenditure for the three months ended 30 September 2024 was \$1.10M or 13% of the \$8.39M original adopted budget. In addition to the original adopted budget, a carry forward of \$9.09M has been approved for the capital works program in 2024/25 with the percentage spend against the \$17.48M being 6%. Capital expenditure through the first quarter of 2024/25 has decreased on the previous four years as a percentage of the original budget including carry forwards and in actual spend as can be seen in the table below.

Year	Original Budget (inc. Carry Forwards)	YTD Actual at 30 September	Percentage delivery in first quarter
2024/25	\$17,476,975	\$1,101,425	6.3%
2023/24	\$25,824,725	\$2,929,518	11.3%
2022/23	\$22,155,778	\$2,205,250	10.0%
2021/22	\$23,313,092	\$838,595	3.6%
2020/21	\$23,265,773	\$1,132,233	4.9%

In addition to the actual expenditure of \$1.10M, Council has committed capital expenditure of \$2.79M as at 30 September 2024. These commitments are expected to increase as works for capital projects commence.

Spend in the first quarter has been driven by Council’s investment in infrastructure projects, including Djuwang Baring (\$524k), Building Renewals & Upgrades (\$266k), and Pool Building Renewals (\$153k).

The graph below shows the current and previous financial years capital expenditure showing the gap between amended budget and the trend in spend across these years.



Despite positive results in the first quarter to 30 September 2024, conditions in the building construction sector remain challenging, however all capital projects will continue to be regularly reviewed to ensure that they remain within budget and as per the scope of the agreed project.

2.2. Balance Sheet as at 30 September 2024

Commentary is provided for variances greater than \$100,000 and 10%.

Hepburn Shire Council Balance Sheet As at 30 September 2024

	Note	Current Year Actual \$'000	Prior Year Actual \$'000	Variance Year on Year \$'000 %	
Assets					
Current Assets					
Cash and cash equivalents	3	10,318	9,033	1,285	12%
Trade and other receivables		29,207	27,783	1,424	5%
Other financial assets	4	1,190	5,202	(4,012)	-337%
Inventories		10	6	3	36%
Other assets		17	87	(70)	-424%
Total Current Assets		40,742	42,111	(1,370)	-3%
Non-Current assets					
Property, infrastructure, plant and equipment	5	483,732	365,224	118,508	24%
Total Non-Current Assets		483,732	365,224	118,508	24%
TOTAL ASSETS		524,474	407,336	117,138	22%
Liabilities					
Current liabilities					
Trade and other payables		1,392	1,289	(103)	-7%
Trust funds and deposits	6	4,843	4,108	(735)	-15%
Provisions		2,759	2,828	69	3%
Interest-bearing loans and borrowings	7	883	408	(475)	-54%
Other Liabilities	8	9	167	158	1766%
Total Current Liabilities		9,886	8,800	(1,086)	-11%
Non-Current Liabilities					
Provisions		499	524	25	5%
Interest-bearing loans and borrowings	7	8,353	3,464	(4,889)	-59%
Other Liabilities		10	42	32	306%
Total Non-Current Liabilities		8,862	4,030	(4,833)	-55%
TOTAL LIABILITIES		18,748	12,829	(5,919)	-32%
NET ASSETS		505,726	394,506	111,219	22%
Equity					
Accumulated surplus		165,681	168,991	(3,309)	-2%
Reserves	9	340,044	225,516	114,529	34%
TOTAL EQUITY		505,726	394,506	111,219	22%

Note 3 – Cash and cash equivalents

Cash and cash equivalents are higher than at the same time last year. This is primarily due to a higher value of cash being held in short-term investments in the prior year as compared to the current financial year. Section 3 of the report provides additional information in relation to the cash holding and position of Council.

Note 4 – Other financial assets

Other financial assets are lower than at the same time last year, this is due to investments maturing and resulting cash being utilised to fund council operations.

Note 5 – Property, Infrastructure, plant and equipment

Full revaluations for land and buildings, and infrastructure occurred as at 30 June 2024 resulting in an upward movement to the opening balances of these asset categories in 2024/25.

Note 6 – Trust funds and deposits

Trust funds and deposits are higher than the previous year due to an increased fire services levy balance (\$735k) which is transferred to State Government as ratepayers pay the fire services levy. There has been a corresponding increase in trade and other receivables from prior year.

Note 7 – Interest-bearing liabilities

Current and non-current interest-bearing loans have increased in comparison to last year as a result of Council drawing down the loan for \$5.887 million in May 2024 per the 2023/24 adopted budget.

Note 8 – Other liabilities

Other liabilities are lower than prior year due to less rates received in advance being recognised.

Note 9 – Reserves

Reserves are \$114.5M higher than at the same time last year. This movement is the result of a \$114.9M revaluation of assets last year, along with a transfer of \$0.4M from other reserves. The majority of reserve accounting occurs as part of the year-end processing.

2.3. Statement of Cash Flows as at 30 September 2024

Commentary is provided for variances greater than \$100,000 and 10%.

Hepburn Shire Council Statement of Cash Flows For the Period Ended 30 September 2024

		Current Year	Prior Year	Variance Year on Year	
		Actual	Actual	\$'000	%
		Inflows/ (Outflows) \$'000	Inflows/ (Outflows) \$'000		
Cash flows from operating activities					
Rates and charges		6,389	6,212	(177)	-3%
Statutory fees and fines		228	184	(44)	-19%
User fees	10	761	407	(354)	-47%
Grants - operating	11	6,372	538	(5,834)	-92%
Grants - capital	12	753	(263)	(1,016)	-135%
Contributions - monetary	13	151	276	125	83%
Interest received		132	179	47	35%
Rent received		278	279	1	0%
Trust funds and deposits taken	14	757	386	(371)	-49%
Other receipts		48	100	52	107%
Net GST refund/payment		222	301	80	36%
Employee costs	15	(4,379)	(3,871)	508	-12%
Materials and services		(6,354)	(5,793)	561	-9%
Other payments		(175)	(203)	(28)	16%
Net cash provided by/(used in) operating activities		5,184	(1,267)	(6,451)	-124%
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	16	(1,248)	(2,931)	(1,683)	135%
Proceeds from sale of property, infrastructure, plant and equipment		1	4	3	300%
Payments for investments	17	4,997	(1,000)	(5,997)	-120%
Net cash provided by/(used in) investing activities		3,750	(3,927)	(7,677)	-205%
Cash flows from financing activities					
Finance costs		(115)	(16)	99	-86%
Repayment of borrowings	18	(145)	(31)	115	-79%
Net cash provided by/(used in) financing activities		(260)	(46)	214	-82%
Net increase (decrease) in cash and cash equivalents		8,674	(5,241)	(13,915)	-160%
Cash and cash equivalents at the beginning of the financial year		1,645	14,274	12,629	768%
Cash and cash equivalents at the end of the period		10,318	9,033	(1,285)	-12%

Note 10 – User Fees

User fees are higher than the prior year due to increases in the receipts of general debtors.

Note 11 – Grants Operating

Operating grants are higher than prior year due to the financial assistance grants being realigned for receipt in the year applicable, so no advanced payment was received in 2023/2024.

Note 12 – Grants Capital

Capital grants are higher than prior year due to government grants being received for infrastructure and recreation capital projects.

Note 13 – Contributions - monetary

Monetary contributions are lower due to additional community contributions received for capital projects being completed in the prior financial year.

Note 14 – Trust funds and deposits taken

Trust funds and deposit receipts vary year-on-year, and items such as contractor retentions often vary in their timing throughout the year based on completion of capital works projects.

Note 15 – Employee Costs

Outflows from employee costs have increased compared to the same point last year resulting from normal working time being paid and an increase in the leave provisions paid out.

Note 16 – Payments for property, infrastructure, plant and equipment

Payments for property, infrastructure, plant and equipment relate to payments made to suppliers and contractors in relation to capital works. Section 2.1 above and its associated attachment provides detailed commentary on capital works projects.

Note 17 – Payments for investments

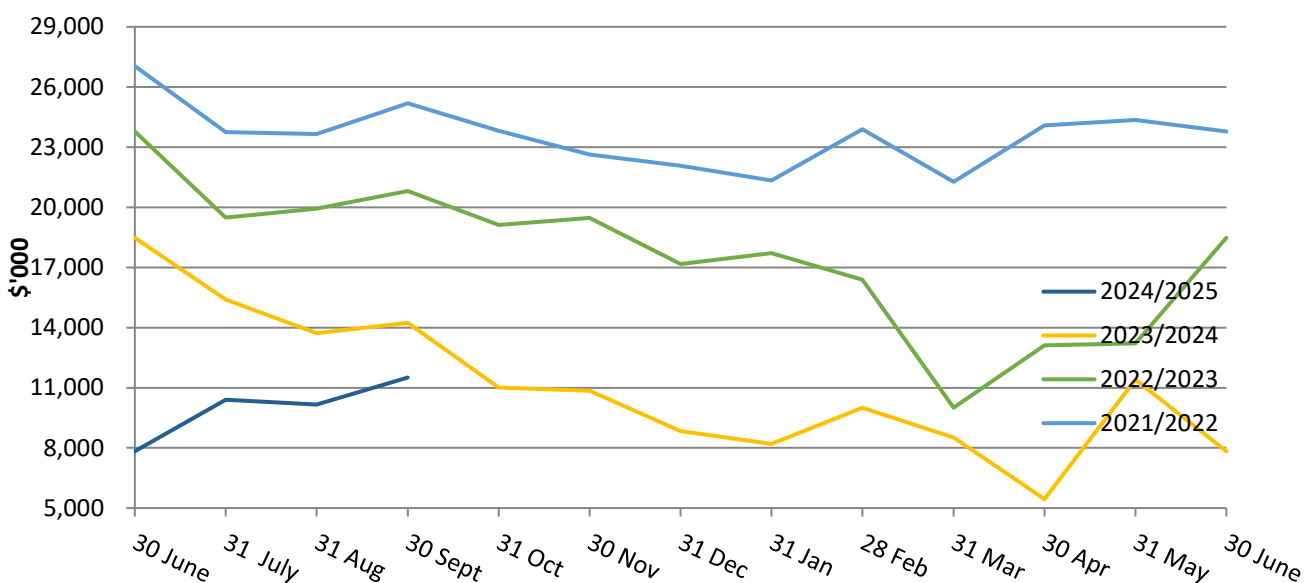
Council has redeemed \$4.997M of short-term investment back to cash, during this current financial year. During the same period last year, Council had redeemed \$1.00M of cash to short-term investment.

Note 18 – Repayment of borrowings

Repayment of borrowings is higher as Council drew down a new loan in May 2024 (\$5.887M) with repayments from Quarter 1 of 2024/2025 onwards.

3. Cash Holdings

The following graph shows the monthly balances of cash and investments combined over time. Cash and term deposits held at 30 September 2024 were \$11.5m. Cash holdings in the 2021/2022 financial year were above normal levels due to COVID and challenges completing projects, cash holdings have decreased primarily due to increased capital project expenditure and additional costs from increased inflation.



The table below shows the balances of cash and investments as at 30 September 2024.

Cash and investments	Amount \$'000	%
Cash and cash equivalents		
Cash on hand	3	0.0%
Cash at Bank	1,730	15.0%
At call funds	4,572	39.7%
Community Asset Committee Cash at Bank ¹	14	0.1%
Total Cash and cash equivalents	6,319	54.9%
Other financial assets		
Investments	5,077	44.1%
Community Asset Committee Term Deposits ¹	113	1.0%
Total Other financial assets	5,190	45.1%
Total Cash and investments	11,508	100.0%

1. Council incorporates investments held on behalf of Community Asset Committees into our financial position.

3.1. Restrictions on Cash and Investments

Council's working capital (current assets / current liabilities) and unrestricted cash to current liabilities are measures of Council's liquidity. Restrictions on cash and investments does not account for cash liabilities.

The table below should be considered in the context of Council's 2023/2024 financial results and financial plan contained within the 2024/2025 Budget.

The unrestricted cash will be continually monitored and is expected to improve towards the end of the financial year.

We are budgeted to have \$295k unrestricted cash at 30 June 2025.

	Actuals 30-Sep-23 \$'000	Actuals 30-Jun-24 \$'000	Actuals 30-Sep-24 \$'000
Cash and Investments			
Cash and cash equivalents	9,033	1,645	6,319
Other financial assets	5,202	6,187	5,190
Total Cash and Investments	14,235	7,832	11,508
Restrictions on Cash and Investments¹			
Trust Funds and Deposits	1,192	1,736	1,161
Statutory Reserves	1,842	1,967	1,967
Other Restrictions ²	8,593	8,967	8,467
Total Restricted Cash and Investments	11,627	12,670	11,595
Total Unrestricted Cash and Investments	2,608	(4,838)	(87)

1. A statutory requirement for Council to hold in trust. This includes bond payments, development contributions toward Public Open Space and grant income received in advance for future year projects.

2. Other restrictions.

Other Restrictions	\$'000	\$'000	\$'000
Cash held to fund carry forward projects	3,263	4,930	4,430
Grants and other income received in advance	806	-	-
Discretionary Reserves	4,524	4,037	4,037
Total other restricted amounts	8,593	8,967	8,467

3.2. Unrestricted cash (VAGO ratio)

Measure:

unrestricted cash / current liabilities

2024/25 Budget Calculation:

\$3,699K / \$8,540K = 43.3%

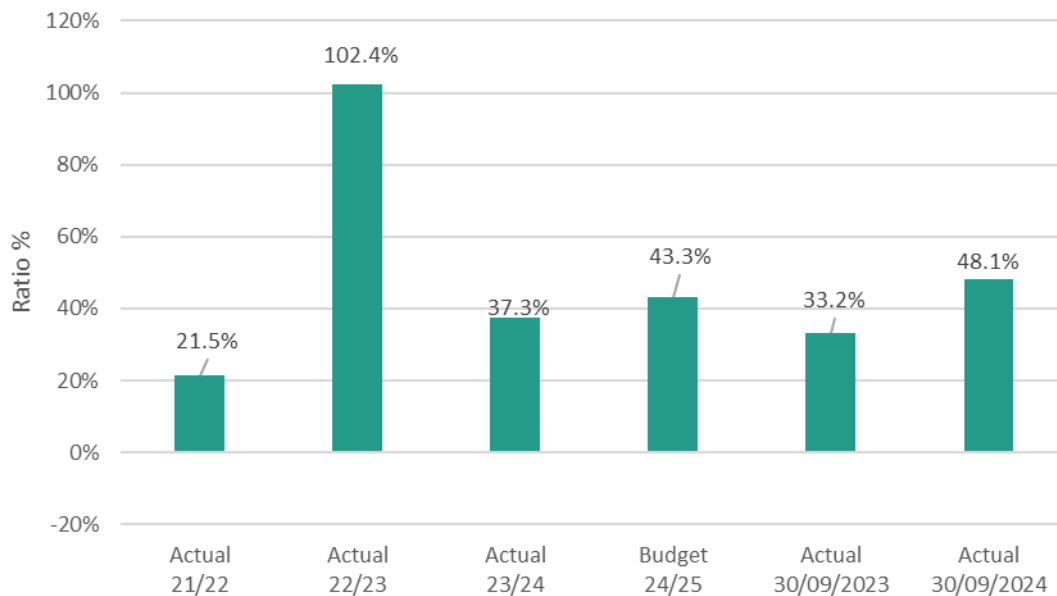
30 September 2024 Actual Calculation:

\$4,755K / \$9,886K = 48.1%

Purpose of ratio:

To assess if Council has enough cash, that is not tied to a reserve or trust account, to meet its obligations for the financial year.

The current forecasted KPI of 48.1% sits just below the target of between 50-100%. This will be a consideration in the setting of the 2025/26 budget and will also be a factor in the Long-Term Financial Plan (Financial Plan).



4. Financial Reserves

The below table shows reserve balances expected as at 30 June 2025.

Reserve Balances	Actual 30 June	Forecast 30 June
	2024 \$'000	2025 \$'000
Statutory Reserves		
Open Space Recreation Reserve *	1,967	1,753
Discretionary Reserves		
Mineral Springs Financial Reserve	983	974
Clunes Caravan Park	7	-
Heritage Advisory Fund Reserve	20	-
Mt Beckworth Pit Reserve	28	28
Smeaton Hill Pit Reserve	74	74
Waste Management Reserve	816	583
Staff Accommodation & Community Facilities	2,109	1,745
Total Discretionary Reserves	4,037	3,404
Total Reserves	6,004	5,157

Public Open Space Reserve

The Public Open Space Reserve is used to hold developer contributions towards public open space infrastructure arising from property developers undertaking property subdivisions. These funds are then used to expand and upgrade Council's public open space facilities. Use of the funds in the Public Open Space Reserve are restricted by legislation.

Clunes Caravan Park Reserve

The Clunes Caravan Park Reserve contains funds reserved for future capital works projects at the Clunes Caravan Park. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Heritage Advisory Reserve

The purpose of this reserve is to provide low interest loans for heritage renovations. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Mineral Springs Financial Reserve

The purpose of this reserve is to fund future works associated with mineral springs across the municipality and the refurbishment of the spa complex. The annual operating surplus of the Hepburn Mineral Springs Reserve is transferred to this reserve each year. Reserve funds are then used for capital projects at the Hepburn Mineral Springs Reserve. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Smeaton Hill Pit Reserve

The Smeaton Hill Pit Reserve contains funds reserved for future gravel pit restoration works at the Smeaton Hill gravel pit. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Mt Beckworth Pit Reserve

The Mt Beckworth Pit Reserve contains funds reserved for future gravel pit restoration works at the Mt Beckworth gravel pit. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Waste Management Reserve

The annual operating surplus of Council's waste management function is transferred to the Waste Management Reserve each year. Reserve funds are then used for waste management capital projects. Council is continuing with the Waste Strategy during 2023/2024 which will inform future waste management capital projects required by the shire. The use of funds in this reserve is not restricted by legislation and is at the discretion of Council.

Staff Accommodation and Community Facilities Reserve

This reserve is the surplus from the sale of The Rex and the repayment of the loan drawn down to purchase The Rex. This reserve is to be allocated to projects associated with accommodation for Hepburn Shire Staff and Community Facilities within the Birch Ward.

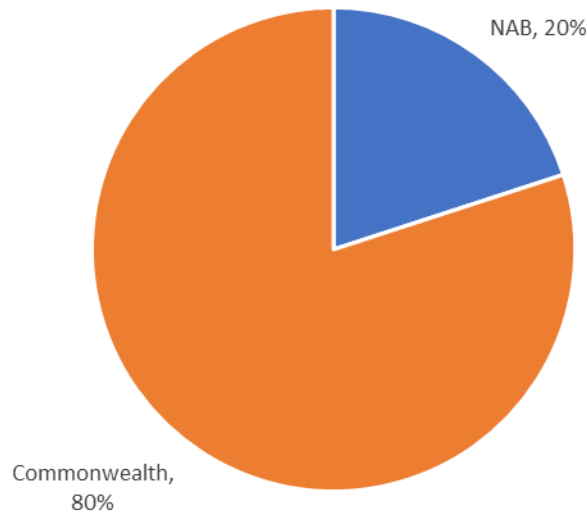
5. Investment Mix

Council invests funds held in Trust and Reserves in short to medium term investments such as term deposits. All investments are made in accordance with the *Local Government Act 2020* and are made with APRA (Australian Prudential Regulation Authority) approved financial institutions.

The table below shows a comparable interest rate per investment for the majority. Interest rates have historically been lower, however due to the higher rates being available these have been captured and utilised for the maximum allowable investments with financial institutions as per Council’s policy. It is expected that Council will continue to invest at higher interest rates as we move through the new calendar year.

As at 30 September 2024 investments consisted of the following term deposits and are compliant based on the below short-term investments:

Institution	Maturity Date	Interest Rate	Term (months)	Amount \$'000
NAB	05-Dec-24	4.95%	3	1,000
Commonwealth	05-Nov-24	4.68%	2	3,000
Commonwealth	08-Oct-24	4.42%	1	1,000
Total Investments				5,000



6. Financial Performance Indicators

6.1. Adjusted underlying result

Measure:

adjusted underlying surplus (deficit) / adjusted underlying revenue

2024/25 Budget Calculation:

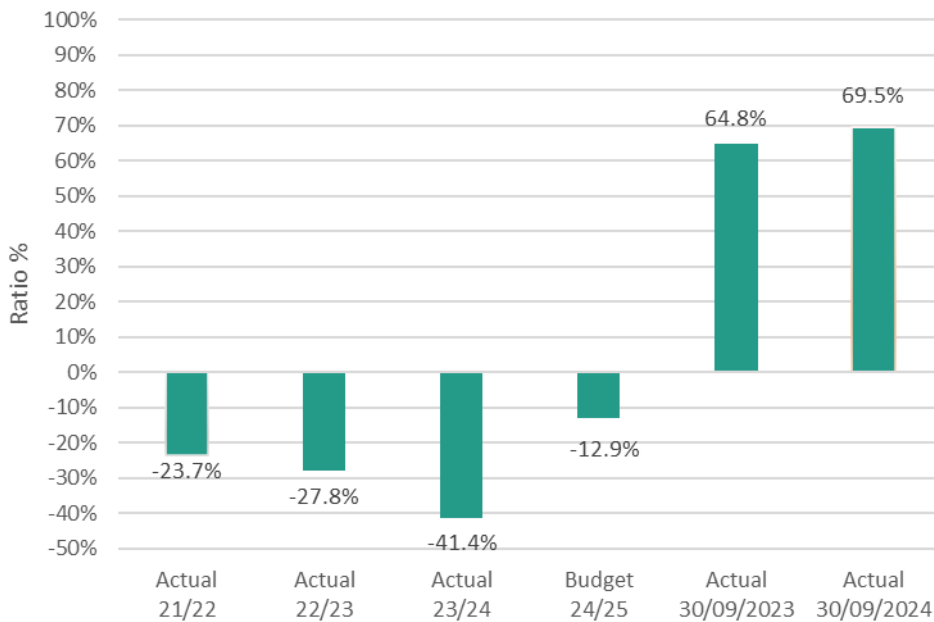
$$\$-4,894\text{K} / \$37,871\text{K} = -12.9\%$$

30 September 2024 Actual Calculation:

$$\$24,252\text{K} / \$34,878\text{K} = 69.5\%$$

Purpose of ratio:

This ratio measures Council’s ability to meet operating expenditure with operating revenue. The current budget of -12.9% sits below the State Government target of between 0-10%.



Actual calculation is within the State Government target, this is due to recognition of rates revenue in the first quarter of the 2024/25 financial year. As expenditure increases throughout the year this percentage is expected to decrease.

6.2. Obligations

Borrowing Ratio

Measure:

interest bearing loans and borrowings / rate revenue

2024/2025 Budget Calculation:

\$14,022K / \$26,936K = 52.1%

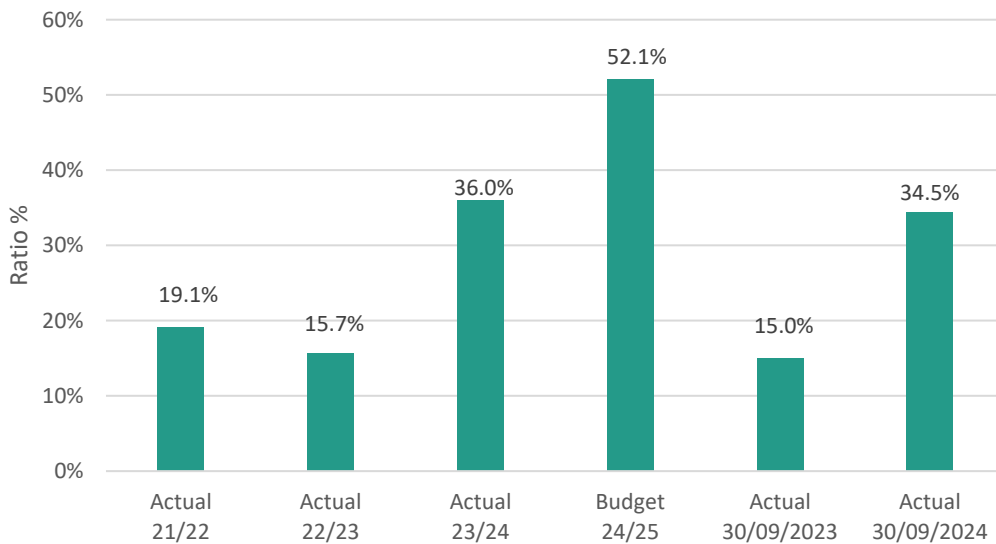
30 September 2024 Actual Calculation:

\$9,236K / \$26,808K = 34.5%

Purpose of ratio:

To assess the utilisation of debt to fund Council’s intergenerational works projects, relative to rates and charges revenue.

The budget ratio of 52.1% and the actual ratio as at 30 September 2024 of 34.5% sits within the State Government target of between 0-60%.



Debt Commitment

Measure:

interest and principal repayments on interest bearing loans and borrowings / rate revenue

2024/2025 Budget Calculation:

\$1,163K / \$26,936K = 4.3%

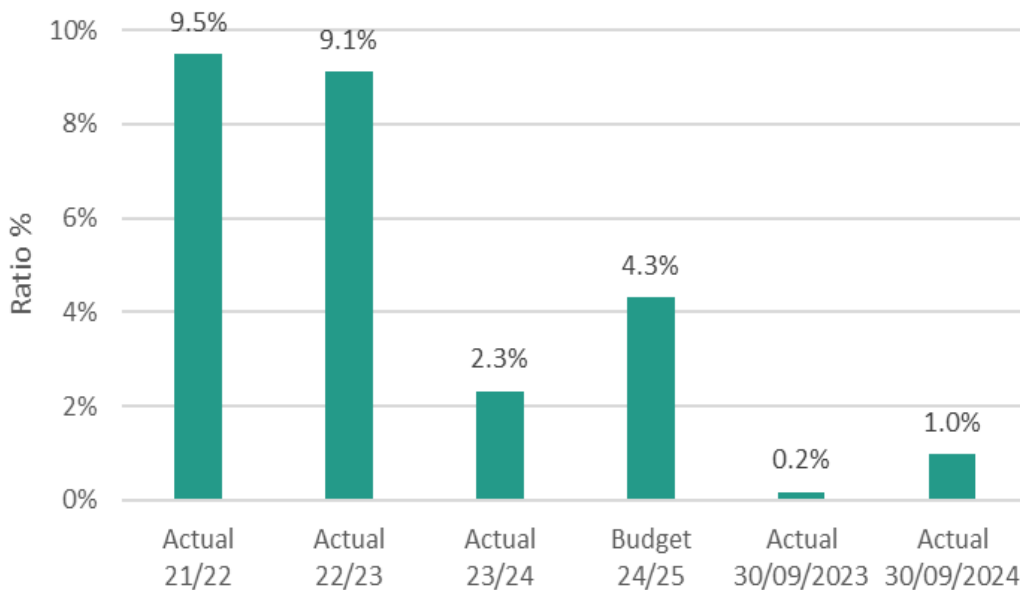
30 September 2024 Actual Calculation:

\$260K / \$26,808K = 1.0%

Purpose of ratio:

To assess how reliant Council is on rates and charges revenue to meet interest and principal loan repayments.

The budget ratio of 4.3% and the actual ratio as at 30 September 2024 of 1.0% sits within the State Government target of between 0-5%.



Indebtedness

Measure:

non-current liabilities / own source revenue

2024/2025 Budget Calculation:

\$12,603K / \$30,063K = 41.9%

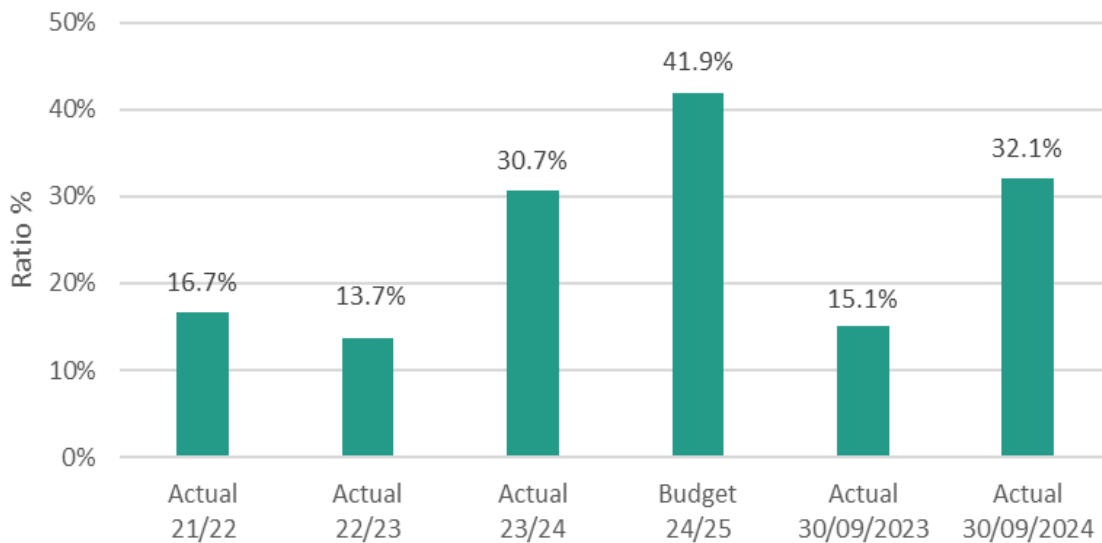
30 September 2024 Actual Calculation:

\$8,862K / \$27,609K = 32.1%

Purpose of ratio:

To assess Council’s ability to cover its medium to long-term liabilities with revenue not sourced by grants, monetary contributions, or non-monetary contributions.

This measure is relatively static over time and remains just out-with the State Government target of between 0-40% based on the budgeted calculation.



6.3. Rates and charges

Rates concentration

Measure:

rates and charges / adjusted underlying revenue

2024/2025 Budget Calculation:

$\$26,936K / \$37,871K = 71.1\%$

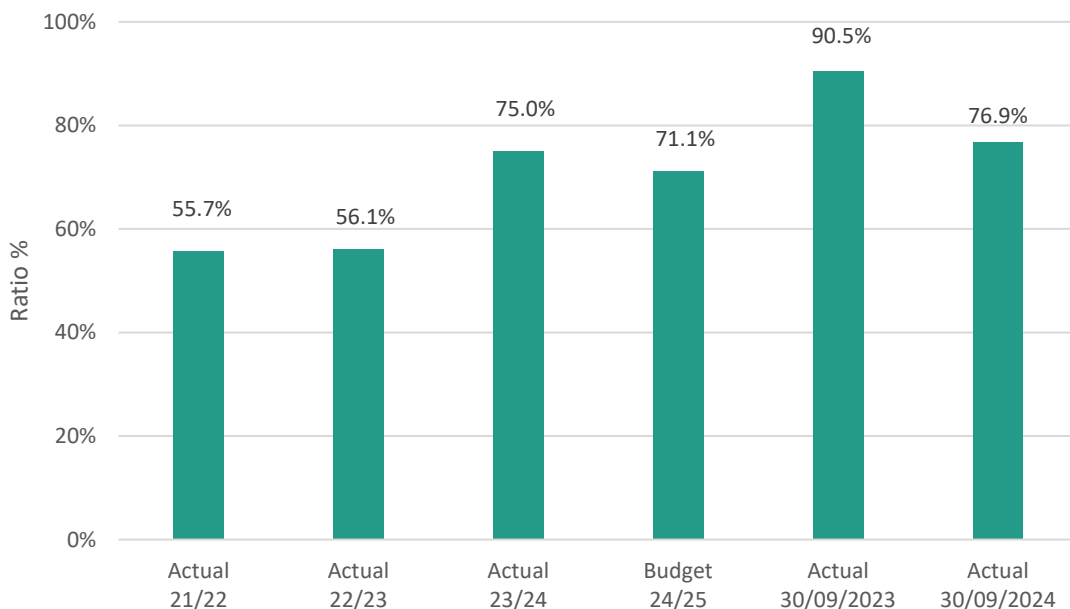
30 September 2024 Actual Calculation:

$\$26,808K / \$34,878K = 76.9\%$

Purpose of ratio:

This ratio measures Council’s reliance on rates and charges to fund operating services.

Sitting within the KPI range (30-80%) means that Council is less reliant on operating grants and user fees to fund operating expenditure. This measure is generally higher early in the financial year as rates revenue has already been recognised, as other user fees and charges are received during the year the actual result is expected to decrease and be within the State Government target by year end, which is consistent with prior years.



7. Rates and Other Debtors

As at 30 September 2024, Council's debtors are summarised below:

Debtor	September 2023 \$'000	September 2024 \$'000	Current \$'000	> 30 Days \$'000
Rates (including FSL debtors) ¹	25,456	27,821	23,387	4,429
Sundry	623	453	154	299
Other Debtors	810	445		
-GST	222	188		
-Pension Concession	406	425		
Less: provision for doubtful debts	(16)	(124)		
TOTAL	27,501	29,207	23,541	4,728

1. Any payments made on rates and charges are applied to prior year outstanding balances first. Rates are classified as overdue when payment is not received by instalment date.

Overdue rates debtors were \$4.4M (including Fire Services Levy collected on behalf of the State Government) at 30 September 2024. At the same time last year overdue rates were \$3.8M, and the increase of \$600K in overdue rates debtors represents a 16% increase. This is due to a combination of the annual rate cap rate rise, the impacts of increased inflationary pressures and offering a support package of payment extensions on instalments.

An engagement campaign has been underway since November 2023 to improve the collection rates for overdue rates with 980 records totalling \$3.8M having been transferred to a third-party agency. From commencement of this campaign, returns show arrears of \$2.71M having been receipted to 30 September 2024 being the equivalent of 71% collected on the overdue amounts that were referred.

Outstanding sundry debtors of \$453k comprise the following:

Debtor Details	September 2023 \$'000	September 2024 \$'000
Government Grants	67	13
Leases	100	54
Planning	5	35
Building	4	2
Fire Hazards	14	13
Local Laws	205	148
Other	228	188
Total	623	453

8. Councillor Expenses

Councillor Expenses for the three months ended 30 September 2024.

Councillor	Councillor Allowance	Mobile and Data	Conferences and Training	Travel and Accom	Mayoral Car Allowance	Childcare	Total
Cr Bray	7,179	252	-	-	-	-	7,431
Cr Drylie	7,179	252	490	-	-	-	7,921
Cr Halliday	7,179	252	-	784	-	360	8,575
Cr Henderson	7,330	252	-	-	-	-	7,582
Cr Hewitt	7,330	252	77	-	-	-	7,659
Cr Hood	22,695	252	569	-	3,490	-	27,006
Cr Simpson	3,321	252	-	-	-	-	3,573
Total	62,210	1,764	1,136	784	3,490	360	69,745

Councillor Allowances and Expenditure

The Victorian Government sets upper and lower limits for all allowances paid to Councillors and Mayors. Hepburn Shire Council is classified as a category one Council and allowances are paid in accordance with section 39 of the *Local Government Act 2020*. These allowances increased on 1 July 2024 (3.5%) with a further increase from 18 December 2024 (3.5%).

Mobile and Data

The provision of telecommunications services, including phones and laptop/tablet, are paid for by Council.

Travel and Accommodation

This category covers expenses associated with attendance by Councillors at approved short-term training, conferences and/or functions. The travel costs associated with the Mayor are associated with the provision of a council vehicle.

Hepburn Shire Council
Capital Projects Portfolio as at 30 September 2024

ATTACHMENT 11.1.2

Project Number	Project Name	Current Approved Budget FY25	Actual Expenses FY25 YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	FY25 Full Year Income Forecast	Project Status (select from drop down)	Current Expected Completion Date (to be updated)	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date (4 Lines maximum)
PEOPLE AND TRANSFORMATION											
000557	IT Hardware / Technology Renewal Program	264,900	18,134	264,900	-	-	-	In Progress and On Track	30 June 2025	C Whyte	In progress and on track as per plans. Major purchase to be made in October relating to Video/Sound equipment for the Council Chambers and streaming of meetings.
Total Information Technology & Transformation		264,900	18,134	264,900	-	-	-				
TOTAL PEOPLE AND TRANSFORMATION PROJECTS		264,900	18,134	264,900	-	-	-				
COMMUNITY AND CORPORATE											
000423	Library Collection and Technology Renewal Program	50,000	17,000	50,000	-	-	-	In Progress and On Track	30 June 2025	B Holmes	Book stock renewal through Ballarat Library Service as planned
Total Communications and Customers		50,000	17,000	50,000	-	-	-				
Building Improvements											
001185	Hepburn Kindergarten Refurbishment	-	1,633	389,682	-	47,282	389,682	In Progress and Delayed	30 June 2025	K Procter	Project scoped and procurement for works to be commence in Q2.
Recreational, Leisure and Community Facilities											
001081	Pool Building Renewal Works Program	318,800	152,805	318,800	-	-	-	In Progress and On Track	30 November 2025	K Sinclair	Reinstatement and defects works are in progress. Other pool renewal works such as pool painting will commence during October 2024.
001088	Glenlyon Pavilion Redevelopment Project	258,600	20,507	258,600	150,000	-	150,000	In Progress and Delayed	30 June 2025	K Sinclair	Project delayed as preferred site not feasible. Investigating upgrade of current pavilion and alternative locations.
001137	Creswick Bowls Club - Green Redevelopment	-	(72,515)	(72,515)	430,000	-	-	Close Out tasks Completed		K Sinclair	Project Complete. Income to be raised to recover the grant funding.
001192	Newlyn Sports Ground Lighting Upgrade	-	-	-	38,550	18,550	18,550	Hand Over Completed	30 November 2024	K Sinclair	Final funding milestone instalment sought prior to close out of project.
001208	Clunes Master Plan Project Implementation	-	-	-	-	-	-	Project On Hold		K Sinclair	Officers are working with the company liquidators for the engaged consultant. The project will only progress once funding is confirmed.
001220	Victoria Park Oval and Netball Lighting	440,000	3,028	440,000	270,000	213,944	270,000	In Progress and On Track	30 April 2025	K Sinclair	Contractor has commenced planning stage including building permit application. Construction to anticipated to commence in November.
001247	Doug Lindsay Oval Irrigation and Drainage Renewal	350,000	-	350,000	320,450	-	320,450	In Progress and On Track	1 September 2026	K Sinclair	Project planning and design review in progress drainage and irrigation designs are currently being updated. Still on track to meet Federal funding milestones and Funding Agreement completion by 1 September 2026.
001248	Victoria Park Lighting - Soccer Fields	300,000	-	299,100	260,000	-	260,000	Project On Hold		K Sinclair	This project will be resubmitted for external funding consideration through Sports and Recreation Victoria's (SRV's) Regional Sports Infrastructure funding program R2. The opening of the funding program is anticipated in November 2024. The project will only commence when grant funding is secured.
001249	Glenlyon Rec. Reserve - Accessible Horse Ramp	50,000	-	50,000	37,500	25,000	37,500	In Progress and On Track	30 March 2026	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 March 2026 in line with Regional Development Victoria (RDV) Funding Agreement Milestone obligations. (Tiny Towns grant funded project)

Hepburn Shire Council
Capital Projects Portfolio as at 30 September 2024

ATTACHMENT 11.1.2

Project Number	Project Name	Current Approved Budget FY25	Actual Expenses FY25 YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	FY25 Full Year Income Forecast	Project Status (select from drop down)	Current Expected Completion Date (to be updated)	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date (4 Lines maximum)
001250	Victoria Park Daylesford Masterplan	100,000	-	100,000	50,000	25,000	50,000	In Progress and On Track	30 March 2026	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 March 2026 in line with Regional Development Victoria (RDV) Funding Agreement Milestone obligations. (Tiny Towns grant funded project)
001251	Clunes Medlyn Playspace Renewal	12,000	-	12,000	-	-	-	In Progress and On Track	30 June 2025	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 June 2025.
001252	Lyonville Community Playspace Renewal	20,400	-	20,400	-	-	-	In Progress and On Track	30 June 2025	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 June 2025.
001253	Trentham Outdoor Fitness Equipment Installation	64,970	-	64,970	44,970	25,000	44,970	In Progress and On Track	30 March 2026	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 March 2026 in line with Regional Development Victoria (RDV) Funding Agreement Milestone obligations. (Tiny Towns grant funded project)
001254	Queens Park Clunes Playspace Shade Structure	60,000	-	60,000	45,000	25,000	45,000	In Progress and On Track	30 March 2026	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 March 2026 in line with Regional Development Victoria (RDV) Funding Agreement Milestone obligations. (Tiny Towns grant funded project)
001255	Newlyn Rec. Reserve Playspace Upgrade	25,000	-	25,000	18,750	18,750	18,750	In Progress and On Track	30 March 2026	K Sinclair	Project and procurement planning in progress. Project on track to be completed by 30 March 2026 in line with Regional Development Victoria (RDV) Funding Agreement Milestone obligations. (Tiny Towns grant funded project)
001256	Recreation Assets - Forward Design 2025-26 Renewal Program	20,000	-	17,804	-	-	-	In Progress and On Track	30 June 2025	K Sinclair	Officers are reviewing the Sport and Recreation Infrastructure Pipeline to determine future projects requiring further planning to prepare them for future external funding opportunities.
Total Recreation, Community and Economic Development		2,019,770	105,458	2,333,842	1,665,220	398,526	1,604,902				
TOTAL COMMUNITY AND CORPORATE PROJECTS		2,069,770	122,458	2,383,842	1,665,220	398,526	1,604,902				
INFRASTRUCTURE AND OPERATIONS											
000497	Mechanics at Trentham	179,100	10,244	69,900	316,000	(60)	316,000	Hand Over Completed	31 October 2024	B Lucas	Minor close-out items. Final instalment from grant income expected in quarter 2.
001190	Creswick Trails - Construction	2,355,700	523,818	2,355,700	-	-	-	In Progress and On Track	31 December 2024	B Lucas	Construction progressing for an opening in December
Total Director Infrastructure and Delivery		2,534,800	534,062	2,425,600	316,000	(60)	316,000				
Parks, Open Space and Streetscapes											
001144	Dog Parks Master Planning	10,700	1,670	10,700	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Final stages of the plan to be complete for a Council briefing early in 2025.
Total Manager Projects		10,700	1,670	10,700	-	-	-				
Buildings											
001235	Newlyn Pavilion - Kitchen Floor Replacement	60,000	-	60,000	-	-	-	Not yet Started but On Track	30 June 2025	S Ludeke	Scheduled to commence early in 2025.

Hepburn Shire Council
Capital Projects Portfolio as at 30 September 2024

ATTACHMENT 11.1.2

Project Number	Project Name	Current Approved Budget FY25	Actual Expenses FY25 YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	FY25 Full Year Income Forecast	Project Status (select from drop down)	Current Expected Completion Date (to be updated)	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date (4 Lines maximum)
001198	Buildings - 2023-24 Renewal Program - Works	40,000	105,741	105,741	-	-	-	In Progress and Delayed	31 December 2024	S Ludeke	Delayed works from 2023-24 year program expected to be completed by the end of the year.
001239	Buildings - 2024-25 Renewal Program - Works	50,000	4,910	50,000	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Current year program of works expected to be completed in current financial year.
001240	Buildings - 2025-26 Renewal Program - Forward Design	35,000	-	35,000	-	-	-	Not yet Started but On Track	30 June 2025	S Ludeke	Budget to create shovel ready designs relating to building renewal works
Fixtures Fittings and Furniture											
001233	Office Upgrades 2024	200,000	70,260	200,000	-	-	-	In Progress and On Track	30 June 2024	S Ludeke	Relocation of staff from Town Hall to 24 Vincent Street and depot complete. New room to house main server from Town Hall and office conversion at the Daylesford Depot is complete. Storage racking and meeting room conversion to be completed by mid December.
Heritage Buildings											
000975	Creswick Mechanics Institute Building upgrades	33,600	1,850	33,600	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Building movement monitoring ongoing.
001182	Hepburn Bath House Drainage Upgrade	499,000	14,932	499,000	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Concept design and scope has been finalised, with Tender drawings and Permits being completed this month. Request for Tender expected in Nov 2024. Contract award in Dec 2024 & construction in Feb 2025.
001183	Daylesford Town Hall Reweal - Stage 1	1,840,700	53,333	1,840,700	337,000	611,187	727,000	In Progress and On Track	1 November 2025	S Ludeke	Tender awarded at the Sept Council meeting. Site mobilisation due for October. Roof spaces being cleaned by external contractor prior to works. Stage 1 expected to take a minimum of 7 months. Balance of funds remaining to be rolled over into FY26.
001234	Daylesford Community Facilities - Design	300,000	36,575	300,000	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Early design feasibility completed.
001238	Mineral Springs Pavilion Floor Replacement	200,000	26,241	200,000	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Project funded from Mineral Springs Reserve fund.
Other Infrastructure											
001237	Big Rainbow Renewal 2024-25	10,000	-	20,424	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	Works to commence 17 October with repair and service hatch plus repainting. Approximately 3 weeks work
Plant and Machinery											
001173	EV Charging Stations for HSC Fleet - Dalysesford	-	-	-	-	4,750	4,750	Close Out tasks Completed		S Ludeke	Income only. To be closed October 2024.
001196	Fleet and Plant Renewal Program - 2023-24	-	-	113,889	-	699	699	In Progress and Delayed	31 October 2024	S Ludeke	Delivery of tipper truck in September 2024. To be receipted and project closed. Budget allocation from 2024-25 renewal program.
001226	Fleet and Plant Renewal Program - 2024-25	1,287,000	-	1,173,111	23,500	-	23,500	In Progress and On Track	30 June 2025	S Ludeke	Request for quotations have been released for part of the fleet renewal program with anticipated spend in quarter 2.
Recreational, Leisure and Community Facilities											
001084	Lee Medlyn Bottle Museum	-	1,810	1,810	-	-	-	Project On Hold	30 June 2025	S Ludeke	Request for tender has been closed out (no award) along with consultation with the Lee Medlyn Committee. Scoping in progress for making safe & dry, with works to be completed in the drier months.
001236	Creswick Holiday Park Pipe Replacement	100,000	-	100,000	-	-	-	Not yet Started but On Track	30 June 2025	S Ludeke	Scope to be confirmed and capital programming to take place with tenant in October.

Hepburn Shire Council
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Project Number	Project Name	Current Approved Budget FY25	Actual Expenses FY25 YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	FY25 Full Year Income Forecast	Project Status (select from drop down)	Current Expected Completion Date (to be updated)	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date (4 Lines maximum)
Total Facilities and Circular Economy		4,655,300	315,652	4,733,275	360,500	616,636	755,949				
Bridges											
000753	Bridge Renewal - Wheelers Bridge	3,140,900	44,228	3,140,900	2,560,000	-	2,560,000	In Progress and On Track	30 June 2026	B Grounds	Final documentation received. Working on Procurement documentation
001242	Bridge Renewal - Vaughan Springs Rd	125,000	6,250	125,000	-	-	-	In Progress and On Track	30 June 2025	T Powell	Request for quotation closes 1st of October.
Drainage											
001243	Drainage Upgrade - East Street, Daylesford	98,000	-	98,000	-	-	-	In Progress and On Track	30 June 2025	T Powell	To be tendered in October
Footpaths and Cycleways											
001244	Footpath Renewal - Main Rd, Hepburn Springs	171,600	-	171,600	-	-	-	In Progress and On Track	30 June 2025	T Powell	Currently being designed and will be tendered before the end of the year.
001245	Footpath Renewal - High St, Trentham	23,400	-	23,400	-	-	-	Hand Over Completed	30 September 2024	T Powell	Project complete and await allocation of costs
Parks, Open Space and Streetscapes											
001073	Wombat Hill Botanic Gardens	765,500	11,414	765,500	300,000	68,494	300,000	In Progress and Delayed	30 June 2025	B Grounds	Construction of pre-fabricated components is underway, with site-works being delayed to allow for additional compliance with HV & Engineering constraints. Construction due in late Oct with completion in Jan 2024.
001171	Central Springs Reserves Renewal	-	(17,848)	16,345	-	115,000	115,000	Hand Over Completed	30 November 2024	B Grounds	Final funding milestone achieved
Roads											
000100	Road Reseals Program	1,000,000	-	800,000	968,000	-	968,000	In Progress and On Track	30 June 2025	B Grounds	List finalised and Undergone initial marking stage
000102	Road Reseal Preparation	-	4,174	200,000	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Contract in approval process.
000103	Gravel Road Resheet Program	630,000	42,225	630,000	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Only the prep work on the gravel re-sheet program, due start re-sheet 21st Oct with completion in Nov 2024
001201	Roads & Bridges - 2024-25 Program - Forward Design	-	18,503	28,075	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Rollover from open PO in 24/25 program can be consolidate in future months when receipting completed
001202	Road Rehab - Chanters Lane and Pearson Road	739,100	-	739,100	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Planning permit for works lodged and expected to comment work before end of calendar year
001204	Road Rehab - Road Safety Upgrade	100,000	-	100,000	-	-	-	In Progress and On Track	30 June 2025	B Grounds	New Safety project to be identified over the coming months
001205	Kerb and Channel Renewal - Cambridge St Creswick	250,000	-	250,000	-	-	-	In Progress and On Track	30 June 2025	B Grounds	Consultation complete and final redesign based on comments ongoing. Will Tender for construction in Q3 of financial year 2024-25.

Hepburn Shire Council
Capital Projects Portfolio as at 30 September 2024

ATTACHMENT 11.1.2

Project Number	Project Name	Current Approved Budget FY25	Actual Expenses FY25 YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	FY25 Full Year Income Forecast	Project Status (select from drop down)	Current Expected Completion Date (to be updated)	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date (4 Lines maximum)
001241	Road Rehab - Back Glenlyon Rd, Coomoora	778,000	-	778,000	-	-	-	In Progress and On Track	30 June 2025	T Powell	Program for road rehab 2025 finalised based on new condition data. Contract for patching to be awarded in coming weeks
001246	Roads & Bridges - 2025-26 Program - Forward Design	120,000	427	91,925	-	-	-	In Progress and On Track	30 June 2025	T Powell	This is an ongoing program to for design of project for future years programs. Work are ongoing for for several project that should be complete before end of financial year.
Total Operations		7,941,500	109,373	7,957,845	3,828,000	183,494	3,943,000				
Total Emergency Management		-	-	-	-	-	-				
TOTAL INFRASTRUCTURE AND DELIVERY		15,142,300	960,758	15,127,420	4,504,500	800,070	5,014,949				
TOTAL CAPITAL WORKS PORTOLIO		17,476,970	1,101,350	17,776,162	6,169,720	1,198,596	6,619,851				
Represented by:											
New asset expenditure		2,599,770	534,062	2,604,459	360,970	30,389	366,419				
Asset renewal expenditure		11,801,800	567,674	12,153,373	4,208,950	658,469	4,988,632				
Asset upgrade/expansion expenditure		3,075,400	(387)	3,018,330	1,599,800	509,738	1,264,800				
Total capital works expenditure		17,476,970	1,101,350	17,776,162	6,169,720	1,198,596	6,619,851				

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Project Number	Project Name	FY25 Current Budget FY	FY25 Actual Expenses YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	Full Year Income Forecast	Project Status	Current Expected Completion Date	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date	
		2024/25 Expenditure			2024/25 Income							
Special Operating Projects												
PEOPLE AND TRANSFORMATION												
001230	Local Government Election 2024	240,000	1,126	226,126	-	-	-	In Progress and On Track	30 June 2024	R Smith	Revised VEC estimate puts Election Costs at closer to \$220k, however we are seeking clarification on final costs. Some expenses may carry over from 2025FY depending on timing of invoicing.	
001231	Councillor Inductions 2024	50,000	7,218	42,218	-	-	-	In Progress and On Track	30 June 2024	R Smith	Most expenses to be incurred by end of February 2025.	
Total Governance		290,000	8,344	268,344	-	-	-					
001150	Technology One Development	273,900	7,971	273,900	-	-	-	In Progress and On Track	20 November 2024	B Holmes	Project costs so far covered under licencing fees. Expected uplift for post go-live activity in December/January TBC	
001157	Tech One - eRecruitment	47,000	13,786	46,543	-	-	-	In Progress and On Track	30 May 2025	B Holmes	Project being implemented and on track for completion within budget.	
001211	Protective Data Security Plan (PDSP) Implementation	13,000	9,125	9,125	-	-	-	Close Out tasks Completed	30 June 2024	C Whyte	Project Completed.	
Total Information Technology & Transformation		333,900	30,882	329,568	-	-	-					
TOTAL PEOPLE & TRANSFORMATION PROJECTS		623,900	39,226	597,912	-	-	-					
DEVELOPMENT AND COMMUNITY SAFETY												
001210	Short Term Rental Regulation	30,000	-	30,000	-	-	-	Not yet Started but On Track	30 June 2024	R Torres	Review of approach underway following the Victorian Government's Affordable Housing Statement initiative.	
Total Executive Manager Development		30,000	-	30,000	-	-	-					
000676	Implement biodiversity strategy actions	46,700	38,520	46,700	-	-	-	Hand Over Completed	14 October 2024	B Southee	Contractor has supplied final report and drafting of Vegetation Management Plans has commenced using the ecological assessments.	
001054	Streamlining for Growth	-	-	14,987	-	1,478	1,478	In Progress and Delayed	1 January 2025	B Southee	Initial Neighbourhood Character Statements and Urban Design Framework for the five townships has been completed. P2P Consulting engaged for preparation of Preferred Character Statements.	
001147	Western Transmission Line Strategy	48,900	-	48,900	-	-	-	In Progress and Delayed	30 June 2025	R Torres	Timing of ongoing activities dependent on release Environmental Effects Statement expected to be released late 2024.	
001160	Settlement Strategy and Township Structure Plans	199,000	10,826	199,000	-	-	-	In Progress and Delayed	1 January 2025	B Southee	Additional costs incurred due to extensive engagement and additional contracts.	
001166	Integrated Transport Strategy	30,500	5,641	30,624	-	-	-	In Progress and Delayed	1 January 2025	B Southee	Planned that draft Strategy to be workshopped with Councillors early in new term.	

Hepburn Shire Council
Operating Projects Portfolio Report as at 30 September 2024

ATTACHMENT 11.1.3

Project Number	Project Name	FY25 Current Budget FY	FY25 Actual Expenses YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	Full Year Income Forecast	Project Status	Current Expected Completion Date	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date
		2024/25 Expenditure		2024/25 Income							
Total Strategic Planning & Environment		325,100	54,987	340,211	-	1,478	1,478				
001187	Enhancing Hepburn's Digital Planning and Reporting	-	16,222	16,222	-	18,855	18,855	Close Out tasks Completed	31 October 2024	A Boyd	Project work completed. Final grant instalment adjusted in line with under run on costs.
Total Planning and Building		-	16,222	16,222	-	18,855	18,855				
001191	Onsite Domestic Wastewater Management Plan	40,000	-	40,000	20,000	20,000	20,000	In Progress and On Track	30 June 2025	A Wright	Contractor secured and project has commenced. Currently forming an engagement strategy for external stakeholders.
001258	Cat Desexing Program	-	-	18,000	-	12,091	18,000	In Progress and On Track	31 December 2024	A Wright	Cat desexing program, being new project that is grant funded.
001113	Storm Recovery 2021 BRV	-	-	12,480	-	12,480	12,480	In Progress and On Track	31 December 2024	B Lucas	Finalising spend for remaining deliverable, variation requested. Waiting outcome.
001169	Storm Recovery - Community Led Recovery Projects	-	3,390	3,390	-	-	-	Close Out tasks Completed	31 December 2024	A Wright	Legacy spend that was incorrectly costed to this project.
001177	Community Recovery Officer AGRN 1037	128,000	9,829	124,527	128,000	124,527	124,527	In Progress and On Track	30 June 2025	A Wright	Recruitment to commence shortly and financed from grant funding.
001180	Council Flood Support Fund	-	24,085	308,393	-	308,393	308,393	In Progress and On Track	30 June 2025	A Wright	Core projects completed and finalisation underway.
001199	Community Recovery Hub	-	21,087	179,754	-	179,754	179,754	In Progress and On Track	31 December 2025	A Wright	This grant supports the Community Recovery Officer role. Expected completed spend by December 2025.
Total Health & Community Safety		168,000	58,392	686,544	148,000	657,245	663,154				
TOTAL DEVELOPMENT AND COMMUNITY SAFETY PROJECTS		523,100	129,600	1,072,977	148,000	677,578	683,487				
COMMUNITY AND CORPORATE											
001232	Development of Council Plan 2024	90,000	3,599	90,000	-	-	-	Not yet Started but On Track	30 June 2025	M Swards	Costs to be incurred in 2025 and requirement under Local Government Act 2020 to undertake.
001257	Lyonville Hall Landscaping	-	-	50,000	-	25,000	50,000	In Progress and On Track	30 June 2025	S Ludeke	Fully funded from Tiny Town grants and community contributions.
Total Director Community and Corporate		90,000	3,599	140,000	-	25,000	50,000				
Total Finance Services		-	-	-	-	-	-				
001225	Hepburn Open Access Libraries Program	185,000	-	185,000	185,000	185,217	185,217	In Progress and On Track	30 June 2025	B Holmes	Tender for works closing early October. On track for completion within approved timeframe.

Hepburn Shire Council
Operating Projects Portfolio Report as at 30 September 2024

ATTACHMENT 11.1.3

Project Number	Project Name	FY25 Current Budget FY	FY25 Actual Expenses YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	Full Year Income Forecast	Project Status	Current Expected Completion Date	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date
		2024/25 Expenditure		2024/25 Income							
Total Communications and Customers		185,000	-	185,000	185,000	185,217	185,217				
000570	Innovate RAP	17,400	3,460	17,400	-	-	-	In Progress and On Track	31 December 2024	K Sinclair	Drafted design completed, RAP approved by Council with Reconciliation Australia amendments to come. Sent and awaiting feedback for final design and printing.
001181	Best Start Best Life refrom	62,070	-	62,070	10,000	52,072	52,072	In Progress and On Track	31 December 2024	K Sinclair	Workforce Development Plan completed. Final draft Kindergarten Infrastructure and Services Plan (KISP) sent to Department of Education for feedback.
001194	Mineral Springs Awareness	8,900	-	8,900	8,900	8,900	8,900	In Progress and On Track	1 December 2024	K Sinclair	Grant extension to December 2024
001209	HSC Aquatics Strategy - Business Case Development	60,200	40,100	60,200	-	-	-	In Progress and Delayed	30 March 2025	K Sinclair	Council resolved at the September 2024 Council Meeting to undertake further planning on the required development of the existing aquatics facilities. A report to discuss the next steps required to action the Council Resolution will be presented in 2025..
001224	Creswick Trails Activation	100,000	42,459	100,000	100,000	100,000	100,000	In Progress and On Track	30 June 2025	K Sinclair	On track, website, brochure, poster complete, map for 32km done. Marketing campaign with Daylesford Macedon Tourism (DMT) and Tourism Midwest Victoria (TMV) will commence in October.
Total Community & Economic Development		248,570	86,019	248,570	118,900	160,972	160,972				
TOTAL COMMUNITY AND CORPORATE PROJECTS		523,570	89,618	573,570	303,900	371,189	396,189				
INFRASTRUCTURE AND DELIVERY											
001129	New Office Accomodation Planning	11,160	3,293	11,160	-	-	-	In Progress and On Track	30 June 2025	B Lucas	
Total Director Infracture and Delivery		11,160	3,293	11,160	-	-	-				
001217	Council Land Assessment	6,600	2,058	2,058	-	-	-	Close Out tasks Completed	31 December 2024	B Grounds	
Total Major Projects		6,600	2,058	2,058	-	-	-				
001109	Sustainable Hepburn Implementation	24,770	-	24,770	-	-	-	In Progress and On Track	31 December 2024	S Ludeke	Engaging contractors for quotes for installation of a bio filter for FOGO processing.
001135	Regenerative Agriculture	4,900	-	4,900	-	-	-	In Progress and Delayed	31 December 2024	S Ludeke	Funding committed to North Central Catchment Management Authority community carbon pilot project. Expected to be completed this year.
001215	Kerbside Refrom Support Fund	-	-	36,402	-	36,402	36,402	In Progress and On Track	30 June 2025	S Ludeke	Fund to be used ongoing for bin and bin lid replacements to meet Vic Gov service standards.
001216	Circular Economy Household Education Fund	-	65	20,023	-	13,943	20,023	In Progress and On Track	30 June 2025	S Ludeke	Third milestone reporting to Sustainability Victoria complete and invoice for this payment complete. Last milestone to invoice March 2025. Engagement activities through truck artwork, bin audits and working with short term rentals are still on track to be completed.

Hepburn Shire Council
Operating Projects Portfolio Report as at 30 September 2024

Project Number	Project Name	FY25 Current Budget FY	FY25 Actual Expenses YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	Full Year Income Forecast	Project Status	Current Expected Completion Date	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date
Total Facilities & Circular Economy		29,670	65	86,095	-	50,345	56,425				
000628	Roadside Weeds and Pests Program	-	-	40,235	-	40,235	40,235	Not yet Started but On Track	30 June 2025	B Grounds	Engaging contractors in October.
001118	WHBG Collections Policy and Plant Labels	-	-	10,383	-	10,383	10,383	Hand Over Completed	31 December 2024	B Grounds	Final costs to be brought to account in order to close out project.
001189	Creswick Flood Mitigation Study	104,000	4,305	104,000	24,000	-	24,000	In Progress and Delayed	30 June 2025	B Grounds	Contractor has been engaged to do preliminary modelling and ground survey. Community engagement and detailed modelling expected to be completed within financial year.
001223	Bright-eyed Brown Butterfly Habitat Restoration Program	-	330	88,380	-	4,669	88,019	In Progress and On Track	30 June 2025	B Grounds	Year 2 funding (\$45000) expected to be confirmed. Works for Year 2 will be planned through November and project 'launch' scheduled for mid-December 2024.
Total Operations (excluding RMP)		104,000	4,635	242,998	24,000	55,287	162,637				
Total Emergency Management		-	-	-	-	-	-				
TOTAL INFRASTRUCTURE AND DELIVERY		151,430	10,050	342,311	24,000	105,632	219,062				
TOTAL NON-RECURRENT PROJECTS		1,822,000	268,495	2,586,770	475,900	1,154,400	1,298,739				
Recurrent Maintenance Programs											
000258	Building Maintenance (3258)	465,000	107,757	395,170	-	503	503	In Progress and On Track	30 June 2025	S Ludeke	
000342	Public Convenience Building Maintenance (3258)	18,000	16,789	87,830	-	-	-	In Progress and On Track	30 June 2025	S Ludeke	
Total Building Maintenance (RMP-BLD)		483,000	124,546	483,000	-	503	503				Vandalism now expected to cost \$20-\$25k due to 5 water meters being impacted. Insurance claim for Lake Jubilee Laundry will be excess \$10k due to fire damage.
000259	Large Plant Maintenance (3259)	705,499	179,043	699,171	-	2,746	2,746	In Progress and On Track	30 June 2025	B Grounds	
000260	Fleet Maintenance (3259)	184,800	81,245	184,800	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000369	Small Plant Maintenance (3259)	-	1,328	6,328	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
Total Plant and Fleet Maintenance (RMP-PFM)		890,299	261,616	890,299	-	2,746	2,746				Expenditure on track and as expected for this period of the budget.
000305	Street Cleaning (Internal Staff) (3244)	89,374	19,593	89,374	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000359	Signs Maintenance	-	162	-	-	-	-			B Grounds	
000368	Emergency Management Response - Storm Damage (3244)	-	6,605	-	-	-	-			B Grounds	
000587	Waste Management Operations (1010)	-	3,683	-	-	-	-			B Grounds	
000591	Weed Eradication	134,642	-	134,642	-	-	-	Not yet Started but On Track	30 June 2025	B Grounds	
000691	Sealed Road Management	503,469	70,975	503,469	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000692	Unsealed Road Management	991,536	163,068	991,536	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000693	Footpath Management	62,058	6,455	62,058	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000694	Drainage Management (Urban & Rural)	776,743	192,438	776,743	-	-	-	In Progress and On Track	30 June 2025	B Grounds	
000695	Road Furniture Management	211,740	20,256	211,740	-	1,452	1,452	In Progress and On Track	30 June 2025	B Grounds	

Hepburn Shire Council Operating Projects Portfolio Report as at 30 September 2024

Project Number	Project Name	FY25 Current Budget FY	FY25 Actual Expenses YTD	FY25 Full Year Forecast	FY25 Current Income Budget	FY25 YTD Actual Income	Full Year Income Forecast	Project Status	Current Expected Completion Date	Project Sponsor (OMT Rep.)	Comments on Forecast and Completion Date	
		2024/25 Expenditure			2024/25 Income							
000696	Roadside Management	444,568	67,525	444,568	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000697	Emergency Management (Response)	79,581	9,337	79,581	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000698	Works Coordination	-	122	122	-	-	-			B Grounds		
000699	Works Maintenance Supervision	218,885	44,151	218,885	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000700	Non Chargeable Time - Works Maintenance	90,823	16,170	90,823	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
001179	Works - Recoverable Costs	-	4,105	-	-	-	-			B Grounds		
Total Works Maintenance (RMP-WKS)		3,603,419	624,646	3,603,541	-	1,452	1,452				Expenditure on track and as expected for this period of the budget.	
000521	P&OS - Open Spaces	362,989	47,080	362,989	-	65	65	In Progress and On Track	30 June 2025	B Grounds		
000522	P&G - Garden Beds	253,479	39,444	253,479	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000523	P&OS - Trees	661,464	146,481	624,113	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000524	P&G - Spraying	-	5,442	5,442	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000525	P&OS - Paths	112,150	6,000	112,150	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000526	P&OS - Turf	192,807	18,630	192,807	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000527	P&OS - Mineral Springs (incl. BBQ/Furniture)	65,120	13,986	65,120	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000528	P&G - Tree Inspections	-	22,818	31,909	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000529	P&OS - BBQ's/Furniture (Excl. Mineral Springs)	89,664	31,169	89,664	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000531	P&OS - Utilities	150,000	13,344	150,000	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000532	Non Chargeable Time - Parks and Open Space	60,531	6,718	60,531	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000533	P&OS - Playground/Outdoor Fitness	22,106	12,086	22,106	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000534	P&OS - Trails Maintenance	222,908	27,379	222,908	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
000538	P&OS - Recoverable costs	-	5,139	-	-	-	-	In Progress and On Track	30 June 2025	B Grounds		
Total Parks and Open Space Maintenance (RMP-POS)		2,193,218	395,717	2,193,218	-	65	65				Expenditure on track and as expected for this period of the budget.	
TOTAL RECURRENT MAINTENANCE PROGRAMS		7,169,936	1,406,525	7,170,058	-	4,766	4,766					
TOTAL OPERATING PROJECTS		8,991,936	1,675,020	9,756,828	475,900	1,159,166	1,303,505					