



HEPBURN SHIRE COUNCIL
SPECIAL MEETING OF COUNCIL
PUBLIC MINUTES

Tuesday 28 May 2024

Virtual Meeting
via Video Conference

1:30 PM

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

Confirmed at the Ordinary Meeting of Council held on 18 June 2024

A handwritten signature in black ink, appearing to be "B. Hood".

Chair, Cr Brian Hood, Mayor

MINUTES

Tuesday 28 May 2024

Virtual Meeting

via Video Conference

Commencing at 1:30 PM

TABLE OF CONTENTS

1 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS	3
2 OPENING OF MEETING	3
3 APOLOGIES	3
4 DECLARATIONS OF CONFLICTS OF INTEREST	4
5 OFFICER REPORTS	5
5.1 CONSIDERATION OF THE DRAFT BUDGET 2024/2025 FOR PUBLIC EXHIBITION	5
6 CLOSE OF MEETING	93

BRADLEY THOMAS

CHIEF EXECUTIVE OFFICER

Tuesday 28 May 2024

1 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

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

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

2 OPENING OF MEETING

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

OFFICERS PRESENT: Mr Bradley Thomas - Chief Executive Officer, Mr Bruce Lucas - Director Infrastructure and Delivery, Dr Karina Lamb - Director Community and Corporate, Ms Brooke Holmes - Executive Manager People and Transformation, Mr Ron Torres - Executive Manager Development, Mr Chris Whyte - Manager Information and Communication Technology, Ms Rebecca Smith - Manager Governance and Risk

The meeting opened at 1:30pm.

STATEMENT OF COMMITMENT

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

3 APOLOGIES

Nil

4 DECLARATIONS OF CONFLICTS OF INTEREST

Nil

5 OFFICER REPORTS

5.1 CONSIDERATION OF THE DRAFT BUDGET 2024/2025 FOR PUBLIC EXHIBITION

Go to 00:04:08 in the meeting recording to view this item.

DIRECTOR COMMUNITY AND CORPORATE

In providing this advice to Council as the Manager Financial Services, I Natalie Martin have no interests to disclose in this report.

ATTACHMENTS

1. Hepburn Shire Council - 2024 2025 Draft Budget (28 May 2024) [5.1.1 - 78 pages]
2. CONFIDENTIAL - 2024 2025 Operating Savings [5.1.2 - 2 pages]

OFFICER'S RECOMMENDATION

That Council:

1. *Acknowledges the challenging financial environment that is confronting Councils across Victoria in the preparation of 2024/2025 budgets, and the impact upon the long-term financial sustainability of Hepburn Shire;*
2. *Endorses the release of the draft 2024/2025 Annual Budget as required under Sections 94 and 96 of the Local Government Act 2020;*
3. *Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2024/2025 Annual Budget while public consultation is occurring;*
4. *Invites submissions in relation to the draft 2024/2025 Annual Budget via Participate Hepburn, noting submissions close 13 June 2024;*
5. *Subject to changes after the consideration of all submissions, the 2024/2025 Annual Budget will be presented for adoption as Council's budget for the 2024/2025 year in accordance with Section 94 of the Local Government Act 2020 at a Meeting of Council on Tuesday 25 June 2024;*
6. *Endorses the schedule of fees as contained in the draft 2024/2025 Annual Budget to commence from 1 July 2024; and*
7. *Requests that the Chief Executive Officer works with Councillors to undertake additional Councillor workshops, engage with the community during July and prepare an updated Financial Plan (10-years) for consideration at the September 2024 Council Meeting that addresses the long-term financial sustainability of Council.*

MOTION

That Council:

- 1. Acknowledges the challenging financial environment that is confronting Councils across Victoria in the preparation of 2024/2025 budgets, and the impact upon the long-term financial sustainability of Hepburn Shire Council;*
- 2. Requests that the Chief Executive Officer and the Mayor write to the Minister for Local Government to seek an extension of time to the September 2024 Council meeting to adopt the 2024/2025 Annual Budget to enable Council to undertake further work on the document due to the need for extensive consultation with the community and the need to align the 2024/2025 budget with the Long-Term Financial Plan; and*
- 3. Requests that the Chief Executive Officer works with Councillors to undertake additional Councillor workshops, engage with the community during July and prepare an updated Financial Plan (10-years) for consideration at the September 2024 Council Meeting that addresses the long-term financial sustainability of Council.*

Moved: Cr Lesley Hewitt

Seconded: Cr Don Henderson

Lost

Voted for: Cr Brian Hood, Cr Don Henderson and Cr Lesley Hewitt

Voted against: Cr Jen Bray, Cr Juliet Simpson, Cr Tessa Halliday and Cr Tim Drylie

Abstained: Nil

Cr Henderson called for a division:

Voted for: Cr Brian Hood, Cr Lesley Hewitt and Cr Don Henderson

Voted against: Cr Jen Bray, Cr Juliet Simpson, Cr Tessa Halliday and Cr Tim Drylie

Abstained: Nil

Lost

MOTION

That Council:

- 1. Acknowledges the challenging financial environment that is confronting Councils across Victoria in the preparation of 2024/2025 budgets, and the impact upon the long-term financial sustainability of Hepburn Shire Council;*
- 2. Endorses the release of the draft 2024/2025 Annual Budget as required under Sections 94 and 96 of the Local Government Act 2020;*
- 3. Includes within the draft 2024/2025 budget \$100,000 in funding to resource the further implementation of the Affordable Housing Action Plan and Strategy – A Home in Hepburn Shire, and to offset that funding part deliver the renewal of the Newlyn Pavilion kitchen floor over two financial years and defer \$100,000 to the 2025/2026 budget;*
- 4. Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2024/2025 Annual Budget while public consultation is occurring;*
- 5. Invites submissions in relation to the draft 2024/2025 Annual Budget via Participate Hepburn, noting submissions close 13 June 2024;*
- 6. Subject to changes after the consideration of all submissions, the 2024/2025 Annual Budget will be presented for adoption as Council's budget for the 2024/2025 year in accordance with Section 94 of the Local Government Act 2020 at a Meeting of Council on Tuesday 25 June 2024;*
- 7. Endorses the schedule of fees as contained in the draft 2024/2025 Annual Budget to commence from 1 July 2024; and*
- 8. Requests that the Chief Executive Officer works with Councillors to undertake additional Councillor workshops, engage with the community during July and prepare an updated Financial Plan (10-years) for consideration at the September 2024 Council Meeting that addresses the long-term financial sustainability of Council.*
- 9. Acknowledges and thanks officers for work undertaken through a series of Councillor workshops over an extended period and for the assistance in preparing the draft Budget 2024/2025 for Councillor consideration.*

Moved: Cr Tim Drylie

Seconded: Cr Jen Bray

An amendment was proposed by Cr Henderson as follows:

AMENDED MOTION

That Council:

- 1. Acknowledges the challenging financial environment that is confronting Councils across Victoria in the preparation of 2024/2025 budgets, and the impact upon the long-term financial sustainability of Hepburn Shire Council;*
- 2. Endorses the release of the draft 2024/2025 Annual Budget as required under Sections 94 and 96 of the Local Government Act 2020;*
- 3. Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2024/2025 Annual Budget while public consultation is occurring;*
- 4. Invites submissions in relation to the draft 2024/2025 Annual Budget via Participate Hepburn, noting submissions close 13 June 2024;*
- 5. Subject to changes after the consideration of all submissions, the 2024/2025 Annual Budget will be presented for adoption as Council's budget for the 2024/2025 year in accordance with Section 94 of the Local Government Act 2020 at a Meeting of Council on Tuesday 25 June 2024;*
- 6. Endorses the schedule of fees as contained in the draft 2024/2025 Annual Budget to commence from 1 July 2024; and*
- 7. Requests that the Chief Executive Officer works with Councillors to undertake additional Councillor workshops, engage with the community during July and prepare an updated Financial Plan (10-years) for consideration at the September 2024 Council Meeting that addresses the long-term financial sustainability of Council.*
- 8. Acknowledges and thanks officers for work undertaken through a series of Councillor workshops over an extended period and for the assistance in preparing the draft Budget 2024/2025 for Councillor consideration.*

Moved: Cr Don Henderson

Cr Drylie did not agree to the amendment, so a seconder was sought.

Seconded: Cr Lesley Hewitt

Lost

Voted for: Cr Brian Hood, Cr Don Henderson

Voted against: Cr Jen Bray, Cr Juliet Simpson, Cr Tessa Halliday and Cr Tim Drylie

Abstained: Cr Lesley Hewitt

Cr Henderson called for division:

Voted for: Cr Brian Hood, Cr Don Henderson

Voted against: Cr Jen Bray, Cr Juliet Simpson, Cr Tessa Halliday and Cr Tim Drylie

Abstained: Cr Lesley Hewitt

Lost

Council then considered the original motion as moved by Cr Drylie:

MOTION

That Council:

- 1. Acknowledges the challenging financial environment that is confronting Councils across Victoria in the preparation of 2024/2025 budgets, and the impact upon the long-term financial sustainability of Hepburn Shire Council;*
- 2. Endorses the release of the draft 2024/2025 Annual Budget as required under Sections 94 and 96 of the Local Government Act 2020;*
- 3. Includes within the draft 2024/2025 budget \$100,000 in funding to resource the further implementation of the Affordable Housing Action Plan and Strategy – A Home in Hepburn Shire, and to offset that funding part deliver the renewal of the Newlyn Pavilion kitchen floor over two financial years and defer \$100,000 to the 2025/2026 budget;*
- 4. Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the draft 2024/2025 Annual Budget while public consultation is occurring;*
- 5. Invites submissions in relation to the draft 2024/2025 Annual Budget via Participate Hepburn, noting submissions close 13 June 2024;*
- 6. Subject to changes after the consideration of all submissions, the 2024/2025 Annual Budget will be presented for adoption as Council's budget for the 2024/2025 year in accordance with Section 94 of the Local Government Act 2020 at a Meeting of Council on Tuesday 25 June 2024;*
- 7. Endorses the schedule of fees as contained in the draft 2024/2025 Annual Budget to commence from 1 July 2024; and*
- 8. Requests that the Chief Executive Officer works with Councillors to undertake additional Councillor workshops, engage with the community during July and prepare an updated Financial Plan (10-years) for consideration at the September 2024 Council Meeting that addresses the long-term financial sustainability of Council.*
- 9. Acknowledges and thanks officers for work undertaken through a series of Councillor workshops over an extended period and for the assistance in preparing the draft Budget 2024/2025 for Councillor consideration.*

Moved: Cr Tim Drylie
Seconded: Cr Jen Bray
Carried

Voted for: Cr Jen Bray, Cr Juliet Simpson, Cr Tessa Halliday and Cr Tim Drylie
Voted against: Cr Brian Hood, Cr Lesley Hewitt and Cr Don Henderson
Abstained: Nil

EXECUTIVE SUMMARY

Under Section 94 of the *Local Government Act 2020*, Council is required to prepare an Annual Budget and adopt it by 30 June each year. This document describes how Council intends to raise revenue and allocate resources to deliver services and invest in both existing and new infrastructure.

The purpose of this report is to recommend that Council resolves to endorse the draft 2024/2025 Annual Budget for community consultation and input prior to consideration for its adoption in late June 2024.

Financial pressures are mounting across government, business, and communities. The Victorian local government sector faces challenges which most likely will lead to potential changes to Council's service offering and capacity to invest in infrastructure. Many councils are consequently focused on both short-term decisions and long-term financial planning to ensure sustainability for the sector. The cumulative effect of rate-capping below CPI and in Hepburn Shire's case its relatively small population, inefficiencies arising from multiple population centres and comparatively low rating all combine to constrain the financial outlook. This budget responds to those challenges.

BACKGROUND

In the fourth year of our Council term, the Community Vision 2021-2031 and Council Plan 2021-2025 (including the Municipal Health & Wellbeing Plan), the draft 2024/2025 budget identifies a financial outlook being repeated across many of the 79 local governments in Victoria. High inflation, including sharply increasing costs for the delivery of capital projects and operating services, combined with extraordinary costs associated with unprecedented natural disasters and severe weather events, have placed significant pressure on the financial management of councils. Hepburn Shire is not immune to those factors.

The Council Plan provides the focus for our organisation to 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 2024/2025 draft budget has taken into consideration all these constraints while still focussing on the delivery of the Community Vision and Council Plan.

KEY ISSUES

The draft budget process commenced towards the end of 2023 and included input from Councillors, Executive Team, senior staff and the Finance team.

This budget has been prepared in one of the toughest financial environments in recent years with a requirement to make decisions on the reduction of \$1.5M in operational budgets for 2024/2025 to ensure the 2024/2025 year would end with a budgeted small unrestricted cash position.

Although operational savings are made from the 2023/2024 budget, we present a responsible budget that continues to show investment and support of our community within a challenging financial environment.

The 2024/2025 budget is also developed in the context that Councillors are reviewing services offered by Council, and revenue able to be raised as part of the 10-year Financial Plan development.

Key Financial Information

- Total Revenue - \$40.3M - includes reduced capital grants and the expectation that 100% of the Financial Assistance Grants will be received in 2024/2025. Rates revenue has been calculated using the State Government rate cap of 2.75% announced by the Minister Local Government, noting that CPI for the year ended March 2024 is 3.6%.
- Total Expenditure - \$42.3M - Material and services costs have reduced in the main from the prior year due to storm recovery works now complete, and \$1.5m in operating costs.
- Operating Result – an operating deficit of \$1.96M is budgeted for 2024/2025 predominately due to a higher-than-normal capital program in recent years which have a financial impact on Council results.
- This budget will deliver \$8.5M of capital works, which is returning to more normal levels going forward, given large programs of previous years.
- Cash and Investments - \$6.95M - this is the closing balance at 30 June 2025. Once restricted reserve balances are covered the unrestricted cash balance is \$0.29M surplus which leaves little room for additional discretionary expenditure.
- Borrowings – this budget proposes \$5.53M of new borrowings to support the delivery of key infrastructure assets. General capital works both new and existing will see \$4.5M allocated for the delivery of these works and the Daylesford Town Hall will have \$1.03M allocated to complete vital remedial works.

Capital Works

The budget will deliver an \$8.5 million capital works program for 2024/2025, focused on the delivery of previous commitments and renewal of our existing assets. Projects include:

- Road renewal and resealing \$2.58 million;
- Daylesford Town Hall \$1.03 million – funding to finalise roof and electrical replacement to ensure the ongoing protection of a key heritage asset;
- Building works of \$1.06 million, including the design for Daylesford Community Facilities \$0.3 million and a further \$100,000 to continue progression of the Glenlyon Recreation Reserve Pavilion; and
- Recreational and Community facilities including parks and open spaces of \$1.50 million, of which \$1 million is grant funded.

There are a number of smaller, and equally important capital projects included in the above allocation – and detailed in the budget document.

Operational Savings

Council has required this year to make decisions on the reduction of \$1.5M in operational budgets. The table below summarises the areas identified for service reviews in 2024/2025 to achieve these operational efficiencies.

Operational Efficiency	Description of change	Planned Reduction \$'000
Service Reduction	Service delivery model adjusted to accommodate savings. There will be some impacts on services - however committed to reduce impacts where able.	698
Employee Reduction	Savings as a result of reduction in FTE, redesign of roles, and other employee related savings	452
Other Materials and Contracts	General efficiencies across all services with limited impact to operating practices	350
Planned 2024/25 operating efficiencies		1,500

Other Information

Council will continue to fund and deliver a range of existing programs and services and commitments to actions from recently adopted strategies. We will continue to strive to deliver high quality services that align to our community's priorities and expectations.

Even after the \$4.50 million borrowings and \$1.5m operational savings Council will still need to identify \$4.00 of permanent additional revenue or expenditure reductions in 2025/2026. Council will be undertaking a review of the ten-year Financial Plan and a broad review of the services offered by Council in the coming months to achieve long term sustainability.

The draft budget is balanced and sustainable within a challenging financial environment and allows Council to fund the programs and projects that align to our Community Vision and Council Plan.

Further detail is outlined in the Draft Budget 2024/2025 document attached.

COUNCIL POLICY AND LEGISLATIVE IMPLICATIONS

Council Plan 2021-2025

A dynamic and responsive Council

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

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

5.5 Strong asset management and renewal.

FINANCIAL IMPLICATIONS

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

Council remains in a cash positive position and able to pay commitments to staff, contractors and other agencies as debts become due.

COMMUNITY AND STAKEHOLDER ENGAGEMENT

The draft 2024/2025 Annual Budget has been completed with input from officers and Councillors. The draft budget will be subject to a media release as well as being advertised in the local newspapers and on social media.

This document will be available on Council's website, inviting community comment via Participate Hepburn.

A Council Briefing is scheduled for 17 June 2024 for Council to consider community feedback received via Participate Hepburn, prior to adoption of the budget prior to 30 June 2024.

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

Officers will work with Councillors to develop a communication and engagement plan for the Financial Plan through July to September.

RISK AND GOVERNANCE IMPLICATIONS

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

The implications of this report have been assessed in accordance with the requirements of the Victorian Charter of Human Rights and Responsibilities – and no issues have been identified.

At the Council Meeting 21 May 2024, the following resolution was adopted by Council when accepting the minutes of the Audit and Risk Committee Meeting. This report, budget and process for the Financial Plan meets the requirements of that resolution.

That Council accepts the recommendations of the audit and risk committee that were moved at the meeting 13 May 2024:

- 1. Notes the challenging financial position facing Council in considering the 2024/2025 Budget and the review of the Long Term Financial Plan;*
- 2. Supports the recommendation to commence community consultation for the 2024/2025 Budget, with the view to adopt the Budget by 30 June 2024;*
- 3. Recommends that Council continues the review of the Long Term Financial Plan to bring the Plan back within Council's risk appetite, and with the view to adopt a sustainable Plan by September 2024;*
- 4. Notes the importance of transparency to ensure community awareness of Council's current and long term financial position;*
- 5. Recommends that Councillors continue to work with Officers regarding all of the current measures proposed to address the long term financial sustainability, including reviewing services, seeking a rate cap variation, and exploring additional borrowings;*
- 6. Recommends that in order to address the ongoing financial challenges, a review of the service offering must be undertaken leading into the development of the 2025-2029 Council Plan;*
- 7. Recommends that in future years the Long Term Financial Plan and the annual budget be considered together; and,*
- 8. Notes that the above recommendations represent a significant resource commitment, and recommends they be prioritised over the next 3 months.*

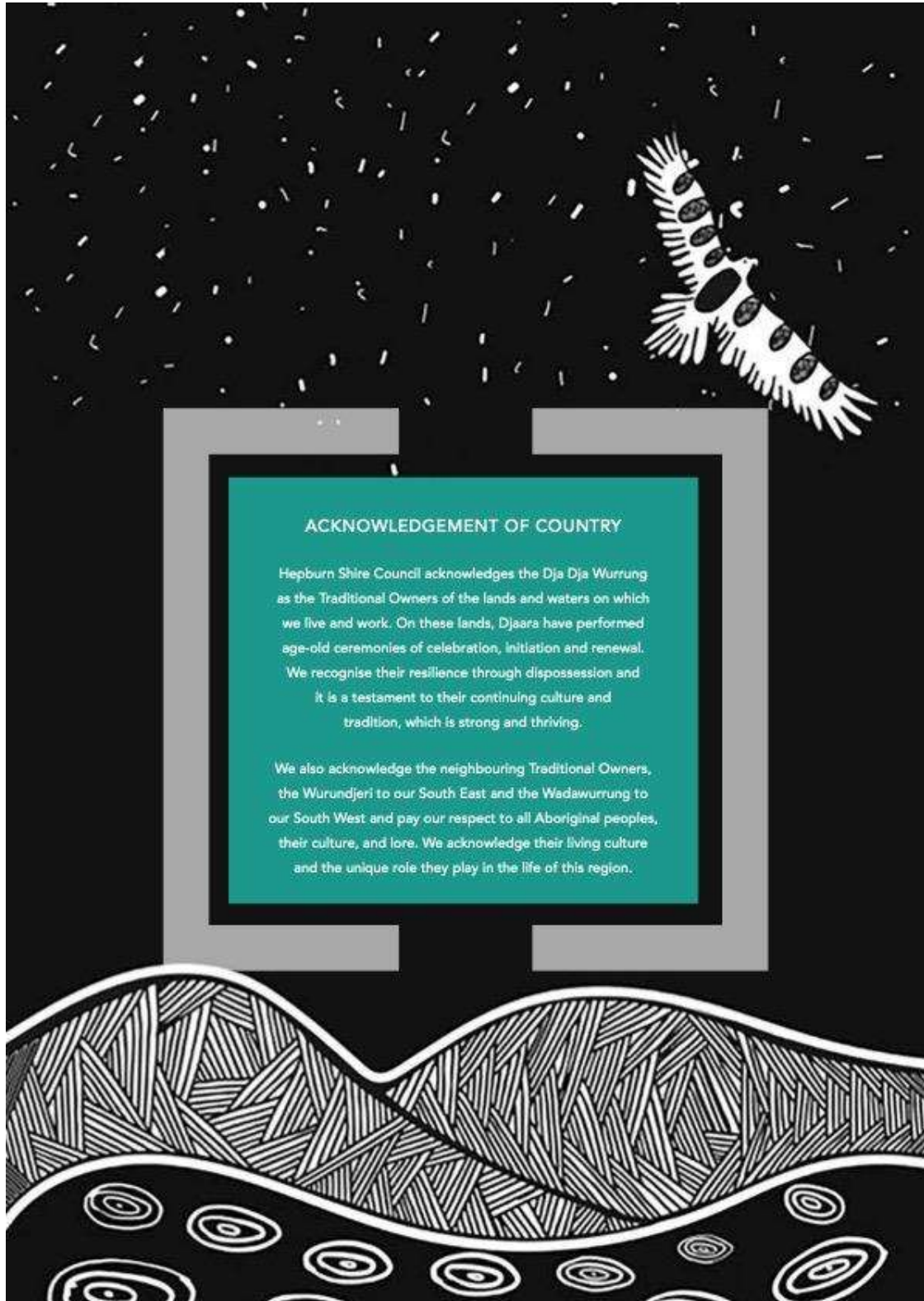
ENVIRONMENTAL SUSTAINABILITY

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

GENDER IMPACT ASSESSMENT

Gender impacts and considerations have been taken into account during the development of the budget. A full, formal Gender Impact Assessment (GIA) will be undertaken by officers during the community consultation phase of the budget, and any required amendments made for the final budget adoption in late June.

Draft Budget 2024 | 2025



This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2024-2025 and Best Practice Guide.

CONTENTS

MAYOR AND CEO INTRODUCTION 5

EXECUTIVE SUMMARY 9

 1. RATES AND CHARGES 10

 2. FINANCIAL POSITION 10

 3. OPERATING RESULT..... 11

 4. FINANCIAL SUSTAINABILITY 11

 5. SERVICES..... 12

 6. CASH AND INVESTMENTS..... 12

 7. CAPITAL WORKS..... 12

01. DELIVERING ON THE COUNCIL PLAN 13

 1.1 INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK 13

 1.2 OUR COMMUNITY VISION 14

 1.4 COUNCIL’S STRATEGIC VISION 15

02. SERVICES AND PERFORMANCE INDICATORS 15

 2.1 FOCUS AREA 1: A RESILIENT SUSTAINABLE AND PROTECTED ENVIRONMENT 17

 2.2 FOCUS AREA 2: A HEALTHY, SUPPORTED AND EMPOWERED COMMUNITY 18

 2.3 FOCUS AREA 3: EMBRACING OUR PAST AND PLANNING FOR THE FUTURE 20

 2.4 FOCUS AREA 4: DIVERSE ECONOMY AND OPPORTUNITIES 21

 2.5 FOCUS AREA 5: A DYNAMIC AND RESPONSIVE COUNCIL 22

 2.6 SERVICE PERFORMANCE OUTCOME INDICATORS 24

 2.7 RECONCILIATION OF STRATEGIC OBJECTIVES WITH BUDGETED OPERATING RESULT 25

 2.8 OPERATING EFFICIENCIES..... 25

03. FINANCIAL STATEMENTS..... 27

 3.1 COMPREHENSIVE INCOME STATEMENT 28

 3.2 BALANCE SHEET 29

 3.3 STATEMENT OF CHANGES IN EQUITY..... 30

 3.4 STATEMENT OF CASH FLOWS 31

 3.5 CAPITAL WORKS PROGRAM..... 32

 3.6 STATEMENT OF HUMAN RESOURCES 33

04. NOTES TO THE FINANCIAL STATEMENTS 36

 4.1 COMPREHENSIVE INCOME STATEMENT 36

 4.2 BALANCE SHEET 45

 4.3 STATEMENT OF CHANGES IN EQUITY 47

 4.4 STATEMENT OF CASH FLOWS 48

 4.5 CAPITAL WORKS PROGRAM..... 50

 4.6 NON-CAPITAL PROJECTS PROGRAM 53

05. TARGETED PERFORMANCE INDICATORS 54

 5.1 TARGETED PERFORMANCE INDICATORS – SERVICE 54

 5.2 TARGETED PERFORMANCE INDICATORS – FINANCIAL..... 55

5.3 FINANCIAL PERFORMANCE INDICATORS 56
APPENDIX A: FEES AND CHARGES SCHEDULE 59

Mayor and CEO Introduction

In the fourth year of our Council term, the Community Vision 2021-2031 and Council Plan 2021-2025 (including the Municipal Health & Wellbeing Plan), the draft 2024/2025 budget identifies a financial outlook being repeated across many of the 79 local governments in Victoria. High inflation, including sharply increasing costs for the delivery of capital projects and operating services, combined with extraordinary costs associated with unprecedented natural disasters and weather events, have placed significant pressure on the financial management of councils. Hepburn Shire is not immune to those factors.

Financial pressures are mounting across government, business, and communities. The Victorian local government sector faces challenges which most likely will lead to potential changes to Council's service offering and capacity to invest in infrastructure. Many councils are consequently focused on both short-term decisions and long-term financial planning to ensure sustainability for the sector. The cumulative effect of rate-capping below CPI and in Hepburn Shire's case its relatively small population, inefficiencies arising from multiple population centres and comparatively low rating all combine to constrain the financial outlook.

The Australian Government's House of Representatives Standing Committee on Regional Development, Infrastructure and Transport, is currently examining local government sustainability in a new inquiry, while the Victorian Government's Economy and Infrastructure Committee is completing an inquiry into Local Government Funding and Service Delivery. Councils are experiencing deteriorating financial results, best illustrated by severely limited reserves of unrestricted cash, thereby providing little or no protection against emergencies. The nature of the sector also means there are few opportunities for alternate income streams, especially in regional or rural areas.

Major areas of investment throughout 2023/24 will see the completion or advancement of significant capital projects, including The Mechanics – Trentham and Djuwang Baring (Creswick Trails), while the preparation of five Township Structure Plans and the Rural Hepburn strategy will contribute to the long-term economic benefit of the Shire.

The draft 2024/25 budget strives to make tough but responsible decisions to ensure that Hepburn Shire is financially viable in the short and long-term. The early months of 2024/2025 will also see Council prepare and adopt a revised Long Term Financial Plan that will outline a strategy for the sustainability of Hepburn Shire over the next ten years.

Council remains committed to ensuring we deliver for the community by completing existing capital projects, investing in the renewal of assets and community infrastructure, and through effective and efficient service delivery in line with the community's vision. In this coming year, it will be necessary for Council to implement reductions to operational budgets by \$1.5 million, while seeking to minimise the impact on service delivery. We will continue to listen to the community on their needs and priority areas of focus to provide a sound strategic direction for financial management. That is why we are committing to the completion of a revised longer-term financial plan prior to the end of this Council

term in September 2024. Council will engage with our communities through July on the Long-Term Financial Plan (10-years) and look to adopt the plan at the September 2024 meeting. The financial plan will guide the development of the next Council Plan 2025-2029, seeking to ensuring long-term sustainability of Council.

We are committed to continuing the delivery of recently adopted and existing strategies in a financially sustainable manner. These include Sustainable Hepburn; Early and Middle Years, Youth and Positive Ageing Strategies; Gender Equity Strategy, and our Arts and Culture Strategy and the Rainbow Action Plan, which is to be considered for adoption shortly, in a financially sustainable manner. Support for Dja Dja Wurrung as the Traditional Owners, and diversity and inclusion in our community, remain a priority in all forward plans for Council.

This budget outlines the ongoing commitment to deliver services across the Shire that support economic development, tourism, health and wellbeing, sustainability, waste, community grants, support for events and other services required to ensure our Shire remains a diverse, dynamic and engaged place to live and play. Council's Governance and corporate functions remain committed to best practice and good governance standards aligned to the Local Government Act 2020.

The operating expenditure for 2024/2025 is projected to be \$42.3M million (\$33.3 million excluding depreciation). This year we will incur costs associated with the Council elections (\$290,000) to be held in October, with induction of the new Council and projected expenses for deliberative engagement to develop and present a new Council Plan, Long term financial plan, Asset plan and the revision of the Community Vision by October 2025.

It is clear that this budget leaves little or no room for discretionary funding outside what is planned in the budget or to respond to unplanned emergencies. This reality poses risks for Council and amplifies that Council's strategic decisions on project delivery are critical now more than ever. Council has made the difficult but necessary decision to reduce operating expenditure by \$1.5 million across services, further detailed throughout the budget.

The budget projects \$6.95 million in cash reserves at 30 June 2025 and unrestricted cash is forecast as \$0.29 million. This is an extremely modest buffer and has required Council to consider thoroughly the most effective means to ensure financial stability and sustainability.

Over the last three financial years, Council has incurred \$15.04 million in expenditure associated with storm recovery works, resulting in a net cost to Council, after State and Federal Government reimbursements, of \$4.46 million (March 2024). This extraordinary cost is equal to 21% of our annual rate income.

Revenue collected through rates and charges, State and Federal Government grants and other sources, is projected to be \$40.3 million. Rates have been increased in line with the State Government Rate Cap of 2.75%, well below the current CPI rate of 3.6%.

This budget and the financial outlook of many local governments highlights the need for ongoing advocacy and partnerships with all tiers of government.

In late December 2023, the Victorian Government issued new guidelines for the management of service rates and charges for local government that will come into effect from 2025/26. The change in waste management charges requires Hepburn Shire to review how and where allocations for service rates can be applied. This will be addressed through the long-term financial plan and strategy to be released in the coming months.

Council has implemented a weekly kerbside collection of food and organics (FOGO) for township residents in April 2024 as per our Sustainable Hepburn Strategy. The state government requires all Victorian councils to introduce a food and organics service by 2030. The rollout of this service will see the standard annual fee for a residential property (fortnightly garbage collection, recycling and weekly FOGO) set at \$650 per annum or the equivalent of \$12.50 per week. This is in comparison to the current charge of \$570 per annum for a residential property that had weekly garbage collection and fortnightly recycling.

This budget includes \$5.53 million for new borrowings to support the delivery of capital projects and provide upgraded and new infrastructure for our community. This additional debt will see Council remain within the low debt ratio used by the Victorian Auditor General and the long-term financial strategy will factor in repayments. Given the cost increases being experienced by the sector, and particularly the costs of responding to recent storm events, this borrowing is required in the short term.

This budget includes \$9.68 million of revenue collected through government grants and other sources. There is a strong need for Council to remain actively seeking other income sources, including grants. It is important to note that although planning and design allocations for capital projects are funded in this budget, many projects will require successful sourcing of external funding if they are to progress to the construction stage.

The budget will deliver an \$8.5 million capital works program for 2024/2025, focused on the delivery of previous commitments and renewal of our existing assets. Projects include:

- Road renewal and resealing \$2.58 million;
- Daylesford Town Hall \$1.03 million – funding to finalise roof and electrical replacement to ensure the ongoing protection of a key heritage asset;
- Building works of \$1.06 million, including the design for Daylesford Community Facilities \$0.3 million and a further \$100,000 to continue progression of the Glenlyon Recreation Reserve Pavilion; and
- Recreational and Community facilities including parks and open spaces of \$1.50 million, of which \$1 million is grant funded.

Although it is necessary to make operational savings from current expenditure levels, we are able to present a responsible and well-measured budget that continues to show investment and support of

our community within a challenging financial environment. We will continue to deliver on the final year of the Community Vision and Council Plan and will make strong recommendations via the long-term financial plan for the next Council to embrace in order to achieve long term sustainability.



Cr Brian Hood
Mayor



Bradley Thomas
Chief Executive Officer

Executive Summary

Overall operating expenditure budgeted for 2024/2025 will decrease by 18% (or \$9.1M) from the 2023/2024 forecast actual to \$42.3M. Excluding depreciation, budgeted expenditure will decrease by 22% (or \$9.4M) when compared to the 2023/2024 budget. The decrease is somewhat inflated given \$6.5M of storm recovery expenditure was budgeted in 2023/24, however even when adjusting for the storm impact there will be a 6% reduction in operating expenditure. This is to ensure Council is financially sustainable in a challenging environment that is characterised by increased capital delivery costs, general inflation and substantial cost of living pressures for the community.

Council will continue to strive for financial sustainability in a rate capped environment. The long-term financial plan is under review. We will listen to community input to ensure a sound, clear and manageable plan is prepared and released in September 2024.

The 2024/2025 budget has been developed within the objective of minimising service impacts to the community where possible, however acknowledging operational savings are required to ensure unrestricted cash remains positive. The 2024/2025 budget is also developed in the context that Councillors are reviewing the wide range of services offered by Council, and the limited opportunities to increase revenue as part of the 10-year Financial Plan development.

The 2024/2025 budget is founded on a number of assumptions, including the final impact of the 2023/24 financial year. It is difficult to estimate a closing cash position as at June 2024 given a number of factors including storm recovery reimbursement uncertainty, timing of grant payments, project delivery and carry-forward impacts. The closing cash position as at 30th June 2024, as reflected in the audited 2023/2024 financial statements, will have a major influence on the 2024/2025 budget.

Cash Impact of Recurrent Activities and Projects

Cash Impact of Recurrent Activities & Projects	\$'000
Surplus / (Deficit)	(1,963)
Add back Depreciation	9,093
Cash Impact of Profit & Loss	7,130
Capital Project Expenditure (Gross)	(8,488)
Cash Impact of 2024-25 Recurrent Activities & Projects	(1,358)
Loan Borrowings	5,528
Cash Impact Surplus	4,170

A cash impact surplus is required to fund repayment of borrowings, offset negative cash as at 30 June 2024, and ensure adequate cash to cover restrictions as at 30 June 2025.

Impact on Untied Cash	\$'000
Cash and Cash Equivalents at end of 2024/2025	6,948
Less	
Statutory Reserves	1,753
Discretionary Reserves	3,404
Trust Funds and Deposits	1,496
Budgeted unrestricted cash as at 30 June 2025	295

1. Rates and Charges

Total revenue from rates and charges is projected to be \$26.9M, which incorporates an average rate increase of 2.75%. 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 2024 was 3.6%. Council has not elected to apply to the Essential Services Commission (ESC) for a variation to the rate cap in 2024/2025, however this is an option under consideration for 2025/2026 and beyond.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 2.75% increase due to revaluations. Rate increases are impacted by the average rate increase (2.75%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Shire, your rates may increase by more than 2.75%. If your property value increased by less than the average, your rates may increase by less than 2.75% and may in fact reduce from the previous year.

Council have implemented a weekly kerbside collection of food and organics (FOGO) for township residents in April 2024 as per our Sustainable Hepburn Strategy. The rollout of this service will see the standard annual fee for a residential property (fortnightly garbage collection, recycling and weekly FOGO – 104 collections) will be \$650 per annum or the equivalent of \$12.50 per week. This is in comparison to the prior year of \$570 per annum for a residential property that had weekly garbage collection and fortnightly recycling (78 collections).

2. Financial Position

The financial position is expected to slightly deteriorate with net assets (net worth) to decrease by \$1.96M to \$369.07M during 2024/2025. 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 forecast as at 30/6/2024 this measure is budgeted to improve from 0.92 to 1.18 predominately due to an increasing cash balance at 30/6/2025. The upward trend on the budgeted ratio for 2024/2025 falls into an acceptable range according to the Victorian Auditor General's Office's standard for this measure and is closely monitored by Council. Council has adequate funds to meet all debts and obligations, including to staff and contractors, however cashflow and total expenditure will continue to be monitored closely as projections show there is unlikely to be any major reserves of unrestricted cash to buffer against unforeseen events.

3. Operating Result

The expected operating result for the 2024/2025 year is a deficit of \$1.96M, which is an improvement of \$2.21M in comparison to the 2023/2024 forecast – predominately due to the planned \$1.5 million in operation savings. Rates income will increase by \$0.72M due to the increased rates cap and growth.

Operating grants will decrease by \$0.87M which is a combination of grants for storm recovery in 2023/2024 removed from the 2024/2025 budget whilst assuming the Financial Assistant Grants for 2024/2025 will not be received early as per previous years. Capital Grants will decrease by \$6.12M as major capital projects with associated grant funding associated are scheduled for completion in 2023/2024.

Expenditure will decrease by \$9.0M which includes a decrease in materials and services of \$8.87M due in part to a decrease in storm recovery activity that is not required to be budgeted for in 2024/2025 (\$6.50M). Further reductions in this area are because of operational efficiency targets being set for 2024/2025, of \$1.50M. Employee costs will decrease by a net of \$0.86M as a result of the efficiency targets being set, however allowances have been made for the Enterprise Agreement increase, and superannuation increases.

4. Financial Sustainability

A budget spanning four years until 30 June 2028 has been developed to align with the overarching Financial Plan, aiding the Council in adopting a budget within a comprehensive financial framework. The primary aim of the Financial Plan is to ensure financial sustainability in the medium to long term, while also fulfilling the Council’s strategic objectives. Continued collaboration with the community remains essential for:

- Assessing and prioritising our service offerings.
- Determining feasible and affordable levels of expenditure.
- Identifying necessary assets for delivering prioritised services.
- Evaluating surplus assets for potential disposal.
- Adjusting resources to support the delivery of prioritised services.
- Reviewing borrowing levels.
- Reviewing opportunities for additional revenue, including an application for a rate cap variation.

With a commitment to safeguarding Council’s long-term financial health, a comprehensive review of the ten-year Financial Plan, alongside a broad evaluation of service provisions, will be undertaken in the forthcoming months. Striking a balance between financial constraints, community expectations, and statutory obligations remains a formidable task, particularly given the constraints of the State Government rate cap and fluctuations in government grant funding.

This budget has undergone rigorous scrutiny and is supplemented with detailed information dispersed throughout this document.

Section 3.1 provides an Income Statement for each of the four years of the budget. Within the

statement is a line item 'additional revenue / additional savings' which indicates the level of additional revenue (rates, grants and user fees) or reduced expenditure (service reduction) that would be required in each of the three financial years to balance the budget and improve Councils unrestricted cash position (4.2.4) and financial position. How these targets will be achieved will be a key component of community consultation and engagement over the coming months.

5. Services

Council will continue to work with the community over the coming years to align community priorities and expectations with Council's service delivery model. This needs to be set within a financially sustainable framework. Further detail in relation to the cost of Council's services can be found in section 2 of this document.

Council will also be undertaking engagement in late 2024/early 2025 on the development of the Council Plan 2025-29, and other key document that form part of the Integrated Strategic Planning and Reporting Framework (section 1.1).

6. Cash and Investments

Cash and investments are expected to increase by \$1.64M during the year to \$6.95M as at 30 June 2025. This increase is compared to the 2023/2024 forecast. The major impact on the cash balance during the upcoming year is the delivery of a capital program that has returned to more sustainable levels, just under \$9M following a period of a high dollar capital programs over the last couple of financial years. The focus of the capital program will be to renew and protect the existing asset base.

Unrestricted cash is forecast as a surplus of only \$0.29 million at June 2025. 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 2024/2025 can be found in section 4.5 of this document.

The \$8.49M capital works program is funded by Council cash and reserves as well as:

- \$2.35M in grants and contributions; and
- \$5.53M in new borrowings will be used to fund general capital works and urgent renewal works at Daylesford Town Hall.

The 2024/2025 capital works budget prioritises the completion of current projects and the renewal of existing assets, rather than creating new assets given the financial outlook.

Council's draft budget does not include carried forward projects from 2023/2024. Carry forward balances are considered and approved by Council after the conclusion of the end of financial year process.

01. Delivering on the Council Plan

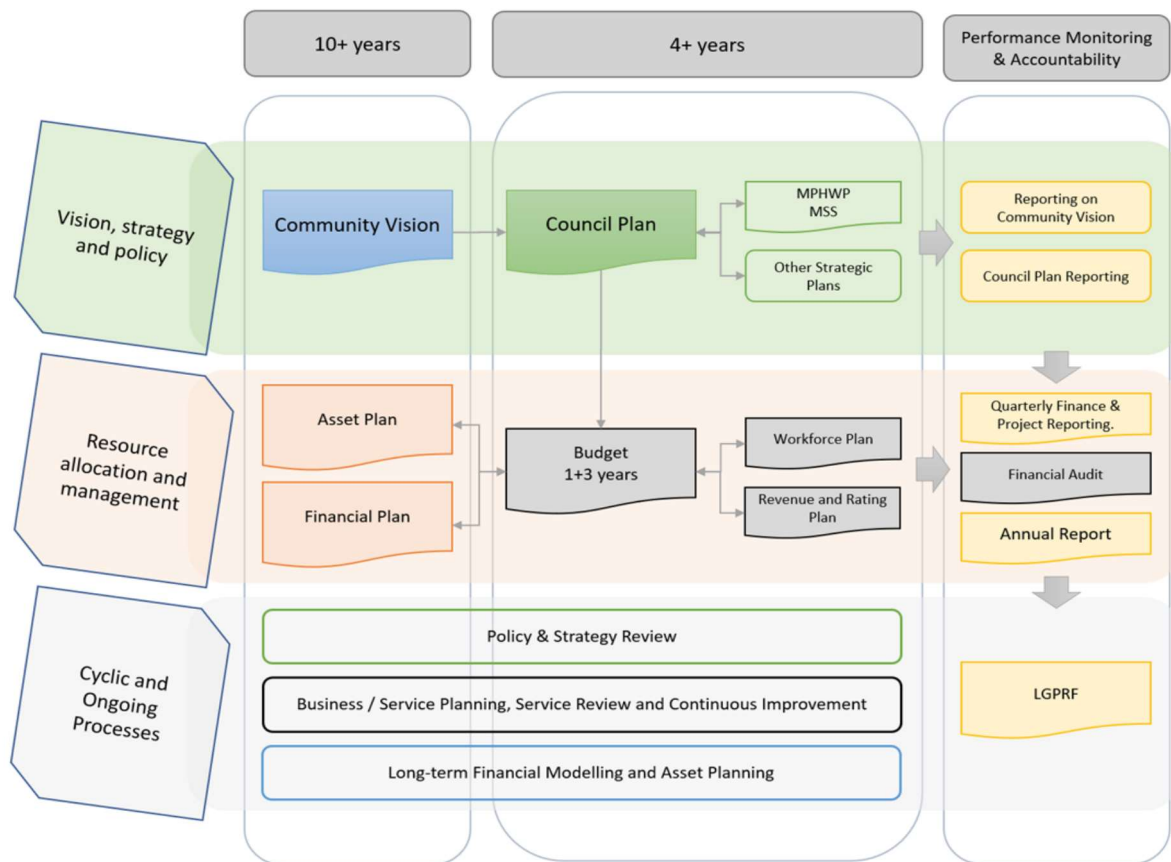
This section outlines the alignment between the Annual Budget and the realisation of the Community Vision and Council Plan within a cohesive integrated planning and budgeting structure. This framework steers the Council in recognising community needs and aspirations across varying timelines: long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan), and short term (Annual Budget), while ensuring accountability through the Annual Report.

1.1 Integrated Strategic Planning and Reporting Framework

The Budget serves as a dynamic four-year blueprint delineating both financial and non-financial resources necessary for the Council to fulfill the strategic objectives outlined in the Council Plan. The diagram below illustrates the integrated planning and reporting framework applicable to local government in Victoria. At each phase of this framework, community and stakeholder input opportunities are present, ensuring transparency and accountability to residents and ratepayers.

As per the requirements of the Local Government Act 2020, the following documents must be in place:

- A Community Vision (spanning at least the next 10 financial years)
- A Council Plan (covering at least the next 4 financial years)
- A Financial Plan (encompassing at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (projecting at least the next 4 financial years)
- A Budget (detailing at least the next 4 financial years)
- A Workforce Plan (including projected staffing needs for a minimum of 4 years)



Source: Department of Jobs, Precincts and Regions 2020

While councils are obligated to offer certain services like animal management, local roads, food safety, and statutory planning, the majority of council services, including libraries, building permits, and sporting facilities, are discretionary. Moreover, community needs and expectations evolve over time. Councils must establish robust procedures for service planning and evaluation to ensure the ongoing value and alignment of all services with community expectations. In this endeavour, councils actively involve communities to prioritise resources and strike a balance between service delivery and other obligations such as asset maintenance and infrastructure projects.

1.2 Our Community Vision

The Community Vision is a result of extensive engagement activities undertaken with a broad cross-section of our community during the Hepburn Together project. The engagement activities brought the voice of the community to Council. Our community's goals, aspirations and priorities were captured and used to develop the Community Vision to shape the long-term direction of the Shire. The Community Vision will be reviewed in line with the deliberative engagement process to be followed for the development of the next Council Plan in 2025.

The Community Vision states:

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.

1.4 Council's Strategic Vision

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



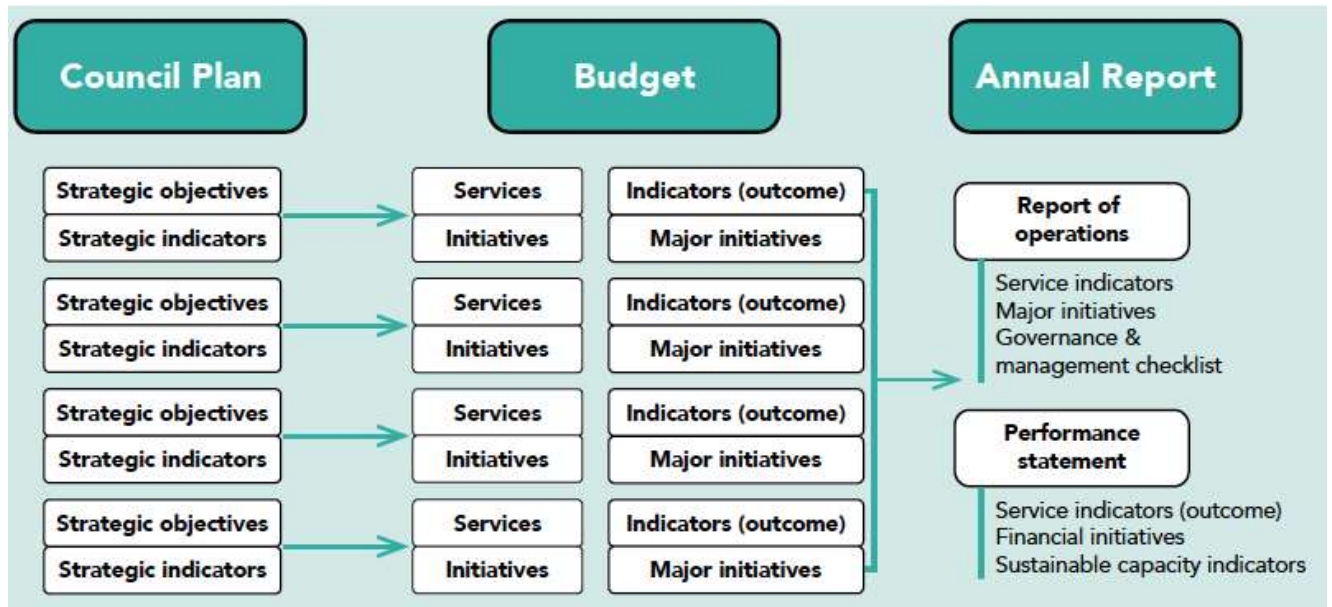
02. Services and Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024-25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan.

It also describes several initiatives and service performance 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.

Service Area	Description of Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 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.	Exp	261	386	386
		Rev	188	281	145
		Net	73	105	241
Sustainability	To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.	Exp	186	485	406
		Rev	9	105	-
		Net	177	380	406
Biodiversity	In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.	Exp	136	151	167
		Rev	-	-	-
		Net	136	151	167
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.	Exp	4,686	5,912	6,323
		Rev	5,587	6,370	6,471
		Net	(902)	(458)	(148)
Net Cost to Council for Focus Area 1			(516)	178	666

INITIATIVES

- Additional human resource within the Emergency Management team, to work with community and agencies to improve our preparation, response and recovery to emergencies.
- Continued implementation and reporting of progress associated with the Sustainable Hepburn Strategy.
- Undertake a review of the level of service delivery undertaken in Waste Management and ensure compliance with new Ministerial Guidelines for waste charges in 2025/2026.

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Waste Management	Waste Diversion	34%	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 Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 Budget \$'000
Assets, Roads and Maintenance	With forward planning, the timely intervention and replacement of infrastructure assets is programmed to maximise the 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. Also includes storm recovery works undertaken.	Exp	7,079	4,847	5,771
		Rev	1,335	202	93
		Net	5,743	4,646	5,678
Early Years 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 coordinated service provision including maternal and child health.	Exp	590	558	539
		Rev	119	208	229
		Net	471	350	310
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.	Exp	484	420	447
		Rev	187	186	183
		Net	297	234	264
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.	Exp	827	807	869
		Rev	10	13	31
		Net	817	794	838
Community Services	This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.	Exp	1,075	1,006	1,158
		Rev	407	-	-
		Net	669	1,006	1,158
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.	Exp	426	480	631
		Rev	191	196	198
		Net	234	284	433
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.	Exp	2,039	2,077	2,304
		Rev	2	-	-
		Net	2,037	2,077	2,304
Compliance	Through education and Local Law enforcement, including animal management, the Compliance Department provides a safe community for all to enjoy.	Exp	372	549	604
		Rev	195	232	209
		Net	177	317	395
Net Cost to Council for Focus Area 2			10,445	9,708	11,380

INITIATIVES

- Opening of, marketing, and maintenance of Creswick Trails construction.
- Opening of and Activation of Mechanics Trentham.
- Significant work to be completed on the historic Wheeler’s Bridge which has received significant Federal Government funding (will be carried-forward from 2023/24).

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Roads	Condition	98%	98%	98%
Libraries	Participation	13%	18%	18%
Food Safety	Health and safety	100%	100%	100%
Aquatic Facilities	Utilisation	1.47	1.66	1.67
Animal Management	Health and safety	100%	100%	100%

2.3 Focus Area 3: Embracing our past and planning for the 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 Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 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.	Exp	2,531	2,241	2,117
		Rev	628	535	516
		Net	1,904	1,706	1,601
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.	Exp	1,012	1,028	1,864
		Rev	1,285	1,190	1,217
		Net	(273)	(162)	647
Building	To provide quality regulatory advice on all building matters associated with properties in the Shire.	Exp	557	569	612
		Rev	207	195	-
		Net	350	374	612
Net Cost to Council for Focus Area 3			1,981	1,918	2,860

INITIATIVES

- Continuation of our key strategic planning program (Future Hepburn) and the implementation of Town Structure Plans, Rural Strategy and adoption of Integrated Transport Strategy.
- Maintenance works (new roof and electrical works) at Daylesford Town Hall.
- Planning of the possible Daylesford Community Facilities at the Daylesford Town Hall, including activation of the community based project advisory group (PAG).

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Statutory Planning	Service Standard	40%	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 Service Provided		2022-23	2023-24	2024-25
			Actual \$'000	Forecast \$'000	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.	Exp	1,066	993	1,012
		Rev	38	55	55
		Net	1,027	939	957
Youth	This service seeks to engage our young people. Invest in them now and create our community leaders for the future.	Exp	179	243	253
		Rev	36	36	36
		Net	143	208	218
Net Cost to Council for Focus Area 4			1,170	1,147	1,175

INITIATIVES

- Implementation of the Young Mayors Program (grant funded)
- Collaboration with regional tourism partners – Daylesford Macedon Tourism and Tourism Midwest Victoria.

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 Service Provided		2022-23 Actual \$'000	2023-24 Forecast \$'000	2024-25 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.	Exp	2,195	1,643	1,436
		Rev	84	275	216
		Net	2,111	1,369	1,220
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.	Exp	1,921	1,799	2,051
		Rev	-	-	-
		Net	1,921	1,799	2,051
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.	Exp	1,033	1,096	1,079
		Rev	-	-	-
		Net	1,033	1,096	1,079
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.	Exp	931	925	944
		Rev	9	7	5
		Net	922	918	939
Governance & Risk	Good governance is provided through the development and implementation of policies and procedures that support good decision making.	Exp	1,296	1,406	1,726
		Rev	2	1	6
		Net	1,294	1,405	1,720
Communications	Council delivers effective communication through varied channels to ensure all who wish to be informed are.	Exp	375	380	401
		Rev	-	-	-
		Net	375	380	401
Net Cost to Council for Focus Area 5			7,656	6,967	7,410

INITIATIVES

- Council is 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, and ensure adequate cyber security in place.
- Working with the Victorian Electoral Commission for the 2024 Council Elections.
- Community engagement, and development of key documents including the Council Plan.
- Updated Financial Plan (Long Term Financial Plan)

Service	Indicator	2022-23 Actual	2023-24 Forecast	2024-25 Budget
Governance	Consultation and engagement	42	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 collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of 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 population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome 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) 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 [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.7 Reconciliation of Strategic Objectives with Budgeted Operating Result

Strategic Objective	Net Cost	Expenditure	Revenue
	\$'000	\$'000	\$'000
A resilient sustainable and protected economy	666	7,282	6,616
A healthy supported and empowered community	11,381	12,324	943
Embracing our past and planning for the future	2,859	4,592	1,733
Diverse economy and opportunities	1,175	1,265	90
A dynamic and responsive Council	7,068	7,295	227
Total	23,149	32,759	9,609
Expenses added in:			
Depreciation & Amortisation	9,093		
Finance costs	401		
Deficit before funding sources	32,643		
Funding sources added in:			
Rates and charges	21,169		
Victorian Grants Commission	6,676		
Capital Grants	2,312		
Capital Contributions	524		
Total Funding Sources	30,680		
Operating surplus / (deficit) for the year	(1,963)		

2.8 Operating Efficiencies

Council has been required this year to make decisions on the reduction of \$1.5M in operational budgets while minimising the impact on services. The table below summarises the areas identified for service reviews in 2024/2025 to achieve these operational efficiencies.

Operational Efficiency	Description of change	Planned Reduction \$'000
Service Reduction	Service delivery model adjusted to accommodate savings. There will be some impacts on services - however committed to reduce impacts where able.	698
Employee Reduction	Savings as a result of reduction in FTE, redesign of roles, and other employee related savings	452
Other Materials and Contracts	General efficiencies across all services with limited impact to operating practices	350
Planned 2024/25 operating efficiencies		1,500

Councillors and Officers have worked together over a number of years to reduce the costs of delivering services, and therefore any reduction in operating expenditure will have some impact on service delivery. The \$1.5 million of operational expenditure savings is equivalent to 4.6% of the total operating expenditure.

Service Reduction – these may see adjustments to opening hours, how services are delivered, locations of services and reduction of staffing resources. Savings identified include:

- Customer Service / Libraries - \$160,000
- Trainees - \$145,000
- Community Planning - \$119,000
- Visitor economy / economic development - \$101,000
- Swimming Pools - \$100,000

It is noted that these operational efficiencies are over, and above the offset of costs associated with general increase in expense. Across the organisation we have seen increases to almost all costs – including materials, insurances, software licenses, and utilities.

03. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28. 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
- Capital Works Program
- Human Resources

3.1 Comprehensive Income Statement

For the four years ending 30 June 2028

		Forecast Actual 2023/24	Budget 2024/25	2025/26	Projections 2026/27	2027/28
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	26,159	26,936	27,727	28,598	29,491
Statutory fees and fines	4.1.2	926	894	916	939	963
User fees	4.1.3	971	741	767	794	822
Grants - Operating	4.1.4	8,240	7,372	7,659	7,957	8,267
Grants - Capital	4.1.4	8,434	2,312	1,497	2,059	1,572
Contributions - monetary	4.1.5	570	520	520	520	520
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		200	24	302	311	336
Other income	4.1.6	1,762	1,492	1,496	1,531	1,567
Total income / revenue		47,260	40,290	40,883	42,709	43,537
Expenses						
Employee costs	4.1.7	18,130	17,269	17,717	18,354	19,015
Materials and services	4.1.8	23,246	14,376	14,266	14,616	15,041
Depreciation	4.1.9	8,809	9,093	9,328	9,629	9,898
Bad and doubtful debts - allowance for impairment losses		15	15	15	15	15
Borrowing costs		211	401	641	553	461
Other expenses	4.1.10	1,019	1,099	1,127	1,171	1,184
Total expenses		51,429	42,253	43,093	44,339	45,613
Additional Savings / Revenue *		-	-	(4,056)	(4,157)	(4,260)
Surplus/(deficit) for the year		(4,169)	(1,963)	1,846	2,527	2,184
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		-	-	-	-	-
Total other comprehensive result		-	-	-	-	-
Total comprehensive result		(4,169)	(1,963)	1,846	2,527	2,184

*Additional Savings / Revenue target for future years as per executive summary

3.2 Balance Sheet

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Assets						
Current assets						
Cash and cash equivalents		5,311	6,948	6,945	7,561	8,219
Trade and other receivables		4,721	3,054	3,362	3,429	3,498
Inventories		13	13	13	13	13
Other assets		55	55	55	55	55
Total current assets	4.2.1	10,099	10,070	10,375	11,057	11,784
Non-current assets						
Property, infrastructure, plant & equipment		380,957	380,141	379,768	379,635	379,001
Total non-current assets	4.2.1	380,957	380,141	379,768	379,635	379,001
Total assets		391,057	390,211	390,143	390,693	390,785
Liabilities						
Current liabilities						
Trade and other payables		3,354	2,372	2,382	2,419	2,432
Trust funds and deposits		1,496	1,496	1,496	1,496	1,496
Unearned Income		2,540	-	-	-	-
Provisions		2,747	2,747	2,747	2,747	2,747
Interest-bearing liabilities	4.2.3	888	1,925	2,013	2,105	2,202
Total current liabilities	4.2.2	11,026	8,540	8,639	8,767	8,878
Non-current liabilities						
Provisions		506	506	506	506	506
Interest-bearing liabilities	4.2.3	8,494	12,097	10,084	7,979	5,777
Total non-current liabilities	4.2.2	9,000	12,603	10,590	8,485	6,284
Total liabilities		20,026	21,143	19,229	17,253	15,161
Net assets		371,031	369,068	370,914	373,440	375,624
Equity						
Accumulated surplus		146,269	144,791	146,687	149,463	151,548
Reserves		224,762	224,277	224,227	223,977	224,077
Total equity		371,031	369,068	370,914	373,440	375,624

3.3 Statement of Changes in Equity

For the four years ending 30 June 2028

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023/24 Forecast					
Balance at beginning of the financial year		375,199	149,713	219,120	6,367
Surplus/(deficit) for the year		(4,169)	(4,169)	-	-
Transfers to other reserves		-	(269)	-	269
Transfers from other reserves		-	994	-	(994)
Balance at end of the financial year		371,031	146,269	219,120	5,642
2024/25 Budget					
Balance at beginning of the financial year		371,031	146,269	219,120	5,642
Surplus/(deficit) for the year		(1,963)	(1,963)	-	-
Transfers to other reserves	4.3.1	-	(400)	-	400
Transfers from other reserves	4.3.1	-	885	-	(885)
Balance at end of the financial year	4.3.2	369,068	144,791	219,120	5,157
2025/26 Budget					
Balance at beginning of the financial year		369,068	144,791	219,120	5,157
Surplus/(deficit) for the year		1,846	1,846	-	-
Transfers to other reserves		-	(250)	-	250
Transfers from other reserves		-	300	-	(300)
Balance at end of the financial year		370,914	146,687	219,120	5,107
2026/27 Budget					
Balance at beginning of the financial year		370,914	146,687	219,120	5,107
Surplus/(deficit) for the year		2,527	2,527	-	-
Transfers to other reserves		-	(350)	-	350
Transfers from other reserves		-	600	-	(600)
Balance at end of the financial year		373,440	149,463	219,120	4,857
2027/28 Budget					
Balance at beginning of the financial year		373,440	149,463	219,120	4,857
Surplus/(deficit) for the year		2,184	2,184	-	-
Transfers to other reserves		-	(250)	-	250
Transfers from other reserves		-	150	-	(150)
Balance at end of the financial year		375,624	151,548	219,120	4,957

3.4 Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		28,330	27,942	27,667	28,537	29,428
Statutory fees and fines		926	894	916	939	963
User fees		971	741	767	794	822
Grants - operating		8,240	6,687	7,659	7,957	8,267
Grants - capital		8,434	1,506	1,497	2,059	1,572
Contributions - monetary		570	520	520	520	520
Interest received		330	130	100	100	100
Other receipts		1,432	973	1,396	1,431	1,467
Employee costs		(18,130)	(17,269)	(17,717)	(18,354)	(19,015)
Materials and services		(23,379)	(15,359)	(14,236)	(14,579)	(15,027)
Other payments		(1,034)	(1,114)	(1,142)	(1,186)	(1,199)
Additional savings / revenue		-	-	3,788	4,150	4,253
Net cash provided by/(used in) operating activities	4.4.1	6,690	5,651	11,216	12,367	12,151
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(25,324)	(8,488)	(9,368)	(9,932)	(9,863)
Proceeds from sale of property, infrastructure, plant and equipment		200	235	715	746	936
Net cash provided by/ (used in) investing activities	4.4.2	(25,124)	(8,253)	(8,653)	(9,186)	(8,927)
Cash flows from financing activities						
Finance costs		(211)	(401)	(641)	(553)	(461)
Proceeds from borrowings		5,887	5,528	-	-	-
Repayment of borrowings		(408)	(888)	(1,925)	(2,013)	(2,105)
Net cash provided by/(used in) financing activities	4.4.3	5,269	4,239	(2,566)	(2,566)	(2,566)
Net increase/(decrease) in cash & cash equivalents		(13,165)	1,637	(3)	616	658
Cash and cash equivalents at the beginning of the financial year		18,476	5,311	6,948	6,945	7,561
Cash and cash equivalents at the end of the financial year		5,311	6,948	6,945	7,561	8,218

3.5 Capital Works Program

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		Actual 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Property						
Buildings and improvements		6,669	2,083	2,050	1,051	1,077
Total property		6,669	2,083	2,050	1,051	1,077
Plant and equipment						
Plant, machinery and equipment		600	1,287	1,531	1,611	2,222
Computers and telecommunications		344	230	771	830	215
Library books		60	50	62	63	65
Total plant and equipment		1,004	1,567	2,364	2,504	2,502
Infrastructure						
Roads		3,358	2,578	3,967	5,234	4,386
Bridges		3,223	125	231	236	1,077
Footpaths and cycleways		525	445	205	210	215
Drainage		220	198	100	103	106
Recreational, leisure and community facilities		8,288	1,260	256	226	248
Parks, open space and streetscapes		1,375	182	195	368	253
Other infrastructure		662	50	-	-	-
Total infrastructure		17,651	4,838	4,954	6,377	6,285
Total capital works expenditure	4.5.1	25,324	8,488	9,368	9,932	9,863
Represented by:						
New asset expenditure		11,987	175	-	-	-
Asset renewal expenditure		11,586	7,573	9,368	9,932	9,863
Asset upgrade expenditure		1,751	740	-	-	-
Total capital works expenditure	4.5.1	25,324	8,488	9,368	9,932	9,863
Funding sources represented by:						
Grants		8,434	2,312	1,497	2,059	1,572
Contributions & asset sales		624	40	-	-	-
Council cash		10,379	608	7,872	7,872	8,291
Borrowings		5,887	5,528	-	-	-
Total capital works expenditure	4.5.1	25,324	8,488	9,368	9,932	9,863

3.6 Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	18,130	17,269	17,717	18,354	19,015
Employee costs - capital	937	1,021	751	669	693
Total staff expenditure	19,066	18,290	18,468	19,024	19,708
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees *	186.9	172.6	169.0	167.0	166.0
Temp staff and contractors	2.6	1.7	1.2	1.2	1.2
Total staff numbers	189.5	174.3	170.3	168.3	167.3

* allows for operational staff efficiencies in 2024/25 that have yet to be determined

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

Directorate	Budget	Permanent		Temporary	
	2024/25	Full Time	Part time	Fixed Term & Casual	Contractors
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Services	580	498	82	-	-
Community and Corporate	4,117	2,191	1,515	411	-
Development and Regulation	3,449	2,793	179	126	352
Infrastructure and Operations	7,954	6,708	972	253	22
People and Transformation	2,943	1,724	1,191	28	-
Total Permanent Staff expenditure	17,852	13,914	3,939		
Total Fixed Term & Casual Staff	817			817	
Total Contractors Costs	374				374
Operational Staff efficiencies to be determined	(754)	(754)			
Subtotal - All Staffing Costs	18,290	13,160	3,939	817	374
Capitalised labour costs	(1,021)	(720)	-	(301)	-
Total expenditure	17,269	12,440	3,939	517	374

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

Directorate	Comprises				
	Budget	Permanent		Temporary	
	2024/25	Full Time	Part time	Fixed Term & Casual	Contractors
Executive Services	3.8	3.0	0.8	-	-
Community and Corporate	38.1	18.0	15.9	4.2	-
Development and Regulation	29.5	24.5	2.1	1.4	1.5
Infrastructure and Operations	81.9	69.0	10.2	2.5	0.2
People and Transformation	29.1	14.0	14.7	0.4	-
Operational Staff efficiencies to be determined (est.)	(8.0)	(8.0)	-	-	-
Total staff	174.3	120.5	43.6	8.4	1.7

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
Executive Services				
Permanent - Full time	498	515	536	557
Women	204	211	220	228
Men	294	304	316	329
Persons of self-described gender	-	-	-	-
Permanent - Part time	82	84	88	91
Women	82	84	88	91
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Executive Services	580	600	624	648
Community and Corporate				
Permanent - Full time	2,191	2,266	2,137	2,124
Women	1,560	1,613	1,678	1,744
Men	292	301	204	114
Persons of self-described gender	-	-	-	-
Vacant Positions	340	351	255	266
Permanent - Part time	1,515	1,567	1,630	1,694
Women	1,180	1,220	1,269	1,319
Men	265	274	285	297
Persons of self-described gender	-	-	-	-
Vacant Positions	70	72	75	78
Total Community and Corporate	3,706	3,832	3,767	3,818
Development and Regulation				
Permanent - Full time	2,793	2,942	3,060	3,181
Women	1,650	1,706	1,774	1,844
Men	740	766	796	828
Persons of self-described gender	-	-	-	-
Vacant Positions	351	363	377	392
New Positions	52	108	112	116
Permanent - Part time	179	185	192	200
Women	45	46	48	50
Men	104	107	112	116
Persons of self-described gender	-	-	-	-
Vacant Positions	30	31	32	33
Total Development and Regulation	2,971	3,127	3,252	3,380
Infrastructure and Operations				
Permanent - Full time	6,708	6,936	7,215	7,500
Women	1,221	1,262	1,313	1,365
Men	5,206	5,384	5,600	5,821
Persons of self-described gender	-	-	-	-
Vacant Positions	281	290	302	314
Permanent - Part time	972	688	717	747
Women	506	403	420	437
Men	466	285	297	310
Persons of self-described gender	-	-	-	-
Total Infrastructure and Operations	7,680	7,624	7,932	8,246
People and Transformation				
Permanent - Full time	1,724	1,783	1,855	1,928
Women	1,135	1,174	1,221	1,269
Men	369	382	397	413
Persons of self-described gender	-	-	-	-
Vacant Positions	220	227	236	246
Permanent - Part time	1,191	1,232	1,281	1,332
Women	1,100	1,137	1,183	1,230
Men	91	94	98	102
Persons of self-described gender	-	-	-	-
Total People and Transformation	2,915	3,015	3,136	3,260
Casuals, temporary and other expenditure	1,191	1,024	1,066	1,109
Operational Staff Efficiencies to be determined	(754)	-	-	-
Total staff expenditure	18,290	18,468	19,024	19,708
<i>Of which:</i>				
Capitalised labour costs	1,021	751	669	693

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
Executive Services				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.8	0.8	0.8	0.8
Women	0.8	0.8	0.8	0.8
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Executive Services	3.8	3.8	3.8	3.8
Community and Corporate				
Permanent - Full time	18.0	18.0	16.0	15.0
Women	12.0	12.0	12.0	12.0
Men	3.0	3.0	2.0	1.0
Persons of self-described gender	-	-	-	-
Vacant Positions	3.0	3.0	2.0	2.0
Permanent - Part time	15.9	15.9	15.9	15.9
Women	12.5	12.5	12.5	12.5
Men	2.6	2.6	2.6	2.6
Persons of self-described gender	-	-	-	-
Vacant Positions	0.8	0.8	0.8	0.8
Total Community and Corporate	33.9	33.9	31.9	30.9
Development and Regulation				
Permanent - Full time	24.5	25.0	25.0	25.0
Women	15.0	15.0	15.0	15.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	-	-	-	-
Vacant Positions	3.0	3.0	3.0	3.0
New Positions	0.5	1.0	1.0	1.0
Permanent - Part time	2.1	2.1	2.1	2.1
Women	0.6	0.6	0.6	0.6
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Vacant Positions	0.4	0.4	0.4	0.4
Total Development and Regulation	26.6	27.1	27.1	27.1
Infrastructure and Delivery				
Permanent - Full time	69.0	69.0	69.0	69.0
Women	13.0	13.0	13.0	13.0
Men	54.0	54.0	54.0	54.0
Persons of self-described gender	-	-	-	-
Vacant Positions	2.0	2.0	2.0	2.0
Permanent - Part time	10.2	7.5	7.5	7.5
Women	5.2	4.4	4.4	4.4
Men	4.9	3.1	3.1	3.1
Persons of self-described gender	-	-	-	-
Total Infrastructure and Delivery	79.2	76.5	76.5	76.5
People and Transformation				
Permanent - Full time	14.0	14.0	14.0	14.0
Women	9.0	9.0	9.0	9.0
Men	3.0	3.0	3.0	3.0
Persons of self-described gender	-	-	-	-
Vacant Positions	2.0	2.0	2.0	2.0
Permanent - Part time	14.7	14.7	14.7	14.7
Women	13.5	13.5	13.5	13.5
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	-	-	-	-
Total People and Transformation	28.7	28.7	28.7	28.7
Casuals and temporary staff	10.1	8.3	8.3	8.3
Operational Staff Efficiencies to be determined (est.)	(8.0)			
Total staff numbers	174.3	170.3	168.3	167.3
<i>Of which:</i>				
Capitalised labour	8.7	6.0	5.0	5.0

04. Notes to the Financial Statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year. For 2024/2025 year the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community. To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average revenue generated by the general rate and municipal charge will increase by 2.75% in line with the rate cap.

This budget will raise total rates and charges for 2024/2025 of \$26,936,073.

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

	Forecast Actual 2023/24	Budget 2024/25	Change	%
	\$'000	\$'000	\$'000	
General rates*	20,126	20,842	716	3.6%
Waste management charge	2,710	2,674	(36)	-1.3%
Service rates and charges	2,891	3,093	202	7.0%
Special rates and charges	105	-	(105)	-100.0%
Supplementary rates and rate adjustments	120	120	-	0.0%
Interest on rates and charges	200	200	-	0.0%
Revenue in lieu of rates	7	7	-	0.0%
Total rates and charges	26,159	26,936	777	3.0%

*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	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change	%
General rate for residential properties	0.002108	0.002217	0.0001	5.17%
Rate concession for farm properties	0.001370	0.001441	0.0001	5.18%
General rate for commercial properties	0.002445	0.002572	0.0001	5.19%
General rate for mixed use properties	0.002445	0.002572	0.0001	5.19%
General rate for industrial properties	0.002445	0.002572	0.0001	5.19%
General rate for vacant land township properties	0.002635	0.002771	0.0001	5.16%
General rate for vacant land other properties	0.002108	0.002217	0.0001	5.17%
Rate concession for trust for nature properties	0.001054	0.001108	0.0001	5.12%
Rate concession for recreational properties	0.001054	0.001108	0.0001	5.12%

*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 2024.

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	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
Residential	13,517	13,814	297	2.2%
Farm	2,298	2,514	216	9.4%
Commercial	2,208	2,416	208	9.4%
Industrial	99	106	7	6.6%
Mixed Use	318	367	49	15.4%
Vacant land - township	779	756	(22)	-2.9%
Vacant land - other	871	830	(40)	-4.6%
Trust for nature	21	23	2	8.6%
Recreational	14	15	1	7.7%
Total amount to be raised by general rates	20,126	20,842	716	3.6%

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	2023/24 Budget Number	2024/25 Budget Number	Change	%
Residential	7,987	8,002	15	0.2%
Farm	1,152	1,168	16	1.4%
Commercial	890	948	58	6.5%
Industrial	60	63	3	5.0%
Mixed use	112	129	17	15.2%
Vacant land - township	694	679	(15)	-2.2%
Vacant land - other	874	860	(14)	-1.6%
Trust for nature	24	24	-	0.0%
Recreational	13	12	(1)	-7.7%
Total number of assessments	11,806	11,885	79	0.7%

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Residential	6,397,824	6,231,023	(166,801)	-2.6%
Farm	1,770,435	1,744,784	(25,651)	-1.4%
Commercial	888,127	939,321	51,194	5.8%
Industrial	39,985	41,230	1,245	3.1%
Mixed Use	127,030	142,805	15,775	12.4%
Vacant land - township	275,203	272,939	(2,264)	-0.8%
Vacant land - other	412,157	374,596	(37,561)	-9.1%
Trust for Nature	22,060	20,710	(1,350)	-6.1%
Recreational	14,480	13,250	(1,230)	-8.5%
Total value of land	9,947,301	9,780,658	(166,643)	-1.7%

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	Per Rateable Property	Change	
	2023/24	2024/25	\$	%
	\$	\$	\$	
Kerbside collection - garbage (weekly)	209	120	(89)	-42.6%
Kerbside collection - garbage (Fortnightly)	177	140	(37)	-20.9%
Kerbside collection - recycling (Fortnightly)	131	110	(21)	-16.0%
Kerbside collection - FOGO (new charge)	-	190	190	0.0%
Commercial garbage charge	484	485	1	0.2%
Waste management improved charge	230	230	-	0.0%
Waste management unimproved charge	230	230	-	0.0%

*weekly relates to township collections for 2023/24

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	2023/24	2024/25	Change	
	\$'000	\$'000	\$'000	%
Kerbside collection - garbage (weekly)	1,226	662	(564)	-46.0%
Kerbside collection - garbage (Fortnightly)	402	261	(141)	-35.0%
Kerbside collection - recycling (Fortnightly)	1,125	910	(215)	-19.1%
Kerbside collection - FOGO (new charge)	-	1,071	1,071	0.0%
Commercial garbage charge	138	189	51	37.1%
Waste management improved charge	2,301	2,269	(32)	-1.4%
Waste management unimproved charge	408	404	(4)	-1.0%
Total	5,601	5,767	166	3.0%

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

	2023/24	2024/25	Change	
	\$'000	\$'000	\$	%
Residential	13,517	13,814	297	2.2%
Farm	2,298	2,514	216	9.4%
Commercial	2,208	2,416	208	9.4%
Industrial	99	106	7	6.6%
Mixed Use	318	367	49	15.4%
Vacant land - township	779	756	(22)	-2.9%
Vacant land - other	871	830	(40)	-4.6%
Trust for Nature	21	23	2	8.6%
Recreational	14	15	1	7.7%
Special rates and charges	105	-	(105)	-100.0%
Supplementary rates and rate adjustments	120	120	-	0.0%
Interest on rates and charges	200	200	-	0.0%
Revenue in lieu of rates	7	7	-	0.0%
Kerbside collection - garbage (weekly)	1,766	1,112	(654)	-37.0%
Kerbside collection - recycling (Fortnightly)	1,125	910	(215)	-19.1%
Kerbside collection - FOGO	-	1,071	1,071	0.0%
Waste management improved charge	2,301	2,269	(32)	-1.4%
Waste management unimproved charge	408	404	(4)	-1.0%
Total Rates and charges	26,159	26,936	778	3.0%

4.1.1(j) Fair Go Rates System Compliance

Hepburn Shire Council is fully compliant with the State Government's Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2023/24	2024/25
Total Rates (Prior year annualised)	\$ 19,445,099	\$ 20,272,397
Number of rateable properties (excluding recreational)	11,793	11,873
Base Average Rates	\$ 1,648.87	\$ 1,707.44
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 1,706.58	\$ 1,754.39
Maximum General Rates and Municipal Charges Revenue	\$ 20,125,677	\$ 20,829,888
Budgeted General Rates and Municipal Charges Revenue	\$ 20,112,042	\$ 20,827,274
Budgeted Supplementary Rates	\$ 120,000	\$ 120,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 20,232,042	\$ 20,947,274

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 (2024/2025: estimated \$120,000)
- The variation of returned levels of value (eg. valuation appeals)
- 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 0.002217% (0.2217 cents in the dollar of CIV) for all rateable residential properties;
- A concessional rate of 0.001441% (0.1441 cents in the dollar of CIV) for all rateable farm properties;
- A general rate of 0.002572% (0.2572 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.002572% (0.2572 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.002572% (0.2572 cents in the dollar of CIV) for all rateable mixed use properties;
- A general rate of 0.002771% (0.2771 cents in the dollar of CIV) for all rateable vacant land-township properties;
- A general rate of 0.002217% (0.2217 cents in the dollar of CIV) for all rateable vacant land-other properties;
- A concessional rate of 0.001108% (0.1108 cents in the dollar of CIV) for all rateable trust for nature properties;
- A concessional rate of 0.001108% (0.1108 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 type 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 fees and fines

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	
Infringements and costs	115	83	(32)	-28.0%
Permits	100	101	1	1.0%
Registration fees	237	240	3	1.3%
Planning fees	421	410	(11)	-2.6%
Other fees and fines	53	61	8	14.2%
Total statutory fees and fines	926	894	(32)	-3.4%

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

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	
Aquatic centres	13	11	(2)	-14.2%
Building services	215	30	(185)	-85.8%
Waste management services	674	615	(59)	-8.8%
Other fees and charges	68	84	16	23.9%
Total user fees	971	741	(230)	-23.6%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the

provision of building services. User charges are projected to decrease by 23.6% or \$230,000 over 2024/2025, mainly due to a decrease in building services \$185,000 which is as a result of reviewing service delivery methods.

4.1.4 Grants

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,100	8,303	2,202	36.1%
State funded grants	10,574	1,381	(9,193)	-86.9%
Total grants received	16,674	9,683	(6,991)	-41.9%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants - General	187	4,598	4,410	2354.7%
Financial Assistance Grants - Local Roads	87	2,079	1,992	2297.0%
Community health	1	1	0	0.0%
Recurrent - State Government				
Libraries	179	177	(2)	-1.1%
Maternal and child health	206	225	19	9.2%
Emergency management and preparation	228	120	(108)	-47.4%
School crossing supervisors	48	46	(2)	-4.2%
Youth	36	36	-	0.0%
Community safety	21	3	(18)	-87.8%
Other	58	61	3	4.8%
Total recurrent grants	1,050	7,344	6,294	599.5%
Non-recurrent - State Government				
Information Technology	42	28	(14)	-33.8%
Community Health	20	-	(20)	-100.0%
Family and children	82	-	(82)	-100.0%
Commerce and tourism	29	-	(29)	-100.0%
Storm Recovery	6,968	-	(6,968)	-100.0%
Waste and Environment	40	-	(40)	-100.0%
Other	9	-	(9)	-100.0%
Total non-recurrent grants	7,190	28	(7,162)	-99.6%
Total operating grants	8,240	7,372	(869)	-10.5%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	967	968	1	0.1%
Total recurrent grants	967	968	1	0.1%
Non-recurrent - Federal Government				
Local Government Community Infrastructure Funding	2,298	657	(1,641)	-71.4%
Roads and bridges	2,560	-	(2,560)	-100.0%
Non-recurrent - State Government				
Roads	465	-	(465)	-100%
Buildings	930	-	(930)	-100%
Recreation	1,153	686	(467)	-40.5%
Other	61	-	(61)	-100.0%
Total non-recurrent grants	7,467	1,344	(6,124)	-82.0%
Total capital grants	8,434	2,312	(6,122)	-72.6%
Total Grants	16,674	9,683	(6,991)	-41.9%

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 10.5% or \$0.869 million compared to 2023/2024. Council forecast \$6.968 million of storm recovery funding in 2023/2024 that is not budgeted for in 2024/2025. Furthermore, the 2023/2024 Financial Assistance Grants was received in 2022/2023 as an advanced receipt. 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 73% or \$6.122 million compared to 2023/2024. This is due to the completion of projects in 2023/2024 that had received capital funding. Section 4.5 “Capital works program” includes a more detailed listing of the capital grants expected to be received during the 2024/2025 year.

4.1.5 Contributions

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Monetary	570	520	(50)	-8.8%
Total contributions	570	520	(50)	-8.8%

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

4.1.6 Other income

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Interest	330	130	(200)	-60.6%
Reimbursements	90	-	(90)	-100.0%
Rental income	1,184	1,212	27	2.3%
Other	157	150	(7)	-4.5%
Total other income	1,762	1,492	(270)	-15.3%

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 reduce due to decreasing cash balance and interest rates.

4.1.7 Employee costs

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Wages and salaries	15,007	14,588	(419)	-2.8%
WorkCover	354	383	29	8.3%
Superannuation	1,741	1,839	99	5.7%
Fringe Benefits Tax	84	84	-	0.0%
Other initiatives	944	374	(571)	-60.4%
Total employee costs	18,130	17,269	(861)	-4.7%

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

Employee costs are budgeted to decrease by 4.7% or \$0.861M compared to 2023/2024 due to a planned review of operational effectiveness across all services within Council to ensure future financial sustainability.

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

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Contract and consultant payments	16,452	8,096	(8,356)	-50.8%
Materials and maintenance	4,183	3,517	(665)	-15.9%
Utilities	528	616	88	16.7%
Office administration	554	388	(166)	-30.0%
Information technology	886	1,084	198	22.3%
Insurance	643	675	32	4.9%
Total materials and services	23,246	14,376	(8,870)	-38.2%

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 decrease by 38.2% or \$8.870M compared to 2023/2024. A major impact of the decrease in costs relates to the finishing of works in 2023/2024 on natural disaster events (\$6.50 million) together with identified operational efficiencies for Council.

4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,558	2,616	58	2.3%
Plant & equipment	1,071	1,175	104	9.7%
Infrastructure	5,180	5,302	122	2.4%
Total depreciation and amortisation	8,809	9,093	284	3.2%

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 Other expenses

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Auditors remuneration- VAGO	56	56	-	0.0%
Auditors remuneration - Internal	32	33	1	1.6%
Councillors allowances	293	318	24	8.3%
Community grants	390	409	19	4.9%
Others	247	283	36	14.6%
Total other expenses	1,019	1,099	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

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000		
Assets				
Current assets				
Cash and cash equivalents	5,311	6,948	1,637	30.8%
Trade and other receivables	4,721	3,054	(1,666)	-35.3%
Inventories	13	13	-	0.0%
Other assets	55	55	-	0.0%
Total current assets	10,099	10,070	(30)	-1.4%
Non-current assets				
Property, infrastructure, plant & equipment	380,957	380,141	(816)	-0.2%
Total non-current assets	380,957	380,141	(816)	-0.2%
Total assets	391,076	390,211	(952)	-0.2%

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 services property levy, and GST receivable. Inventories include Council's diesel storage and other assets include accrued income and prepaid expenses.

Property, infrastructure, plant and equipment includes all of Council's land, buildings, vehicles, plant, information technology, roads, bridges, recreational and other infrastructure assets. 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.

4.2.2 Liabilities

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Liabilities				
Current liabilities				
Trade and other payables	3,354	2,372	(983)	-29.3%
Trust funds and deposits	1,496	1,496	-	0.0%
Provisions	2,747	2,747	-	0.0%
Unearned Income	2,540	-	(2,540)	-100.0%
Interest-bearing liabilities	888	1,925	1,037	116.7%
Total current liabilities	11,026	8,540	(2,486)	-22.5%
Non-current liabilities				
Provisions	506	506	-	0.0%
Interest-bearing liabilities	8,494	12,097	3,603	42.4%
Total non-current liabilities	9,000	12,603	3,603	40.0%
Total liabilities	20,026	21,143	1,117	5.6%

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 illustrate that portion that is likely to be repaid in the upcoming twelve months. Total liabilities are impacted by proposed new borrowings in 2024/2025 of \$5.5M.

4.2.3 Borrowings

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

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000
Amount borrowed as at 30 June of the prior year	3,903	9,382
Amount proposed to be borrowed	5,887	5,528
Amount projected to be redeemed	(408)	(888)
Amount of borrowings as at 30 June	9,382	14,022

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 new loans totalling \$5.5M, to fund the existing and future capital program together with further remedial works for Daylesford Town Hall.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest paid \$'000	Balance 30 June \$'000
2023/2024 (Forecast)				9,382
2024/2025	5,528	888	401	14,022
2025/2026	-	1,925	641	12,097
2026/2027	-	2,013	553	10,084
2027/2028	-	2,105	461	7,979

4.2.4 Unrestricted Cash

	Budget		Projections	
	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000
Cash and Cash Equivalents at end of financial year	6,948	6,945	7,561	8,219
<i>Less</i>				
Statutory Reserves	1,753	1,453	953	953
Discretionary Reserves	3,404	3,654	3,904	4,004
Trust Funds and Deposits	1,496	1,496	1,496	1,496
Budgeted unrestricted cash at end of financial year	295	342	1,208	1,766

4.3 Statement of Changes in Equity

4.3.1 Reserves

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2024/2025 Budget				
Balance at beginning of the financial year	371,031	146,269	219,120	5,642
Surplus/(deficit) for the year	(1,963)	(1,963)	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	885	-	(885)
Balance at end of the financial year	369,068	144,791	219,120	5,157

Council has allocated funds to reserves for specific purposes. These reserves are with 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 2024/2025 are forecast to be a transfer from reserves of \$0.485 million. Each reserve and their forecast balance are shown below, with all 'other reserves' cash backed.

	Forecast Actual	Budget	Change	
	2023/24	2024/25	\$'000	%
	\$'000	\$'000	\$'000	%
Asset revaluation reserve	219,120	219,120	-	0.0%
Other reserves				
Open Space Recreation Reserve *	2,111	1,753	(358)	-17.0%
Discretionary Reserves				
Mineral Springs Reserves Financial Reserve	774	974	200	25.8%
Clunes Caravan Park	7	-	(7)	-100.0%
Heritage Advisory Fund Reserve	20	-	(20)	-100.0%
Mt Beck worth Pit Reserve	28	28	-	0.0%
Smeaton Hill Pit Reserve	74	74	-	0.0%
Waste Management Reserve	583	583	-	0.0%
Staff Accommodation and Community Facilities Reserve	2,045	1,745	(300)	-14.7%
Total Other Reserves	5,642	5,157	(485)	-8.6%
Total Reserves	224,762	224,277	(485)	-0.2%

* Indicates statutory reserve

4.3.2 Equity

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Equity				
Accumulated surplus	146,269	144,791	(1,477)	-1.0%
Reserves	224,762	224,277	(485)	-0.2%
Total equity	371,031	369,068	(1,963)	-0.5%

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 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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Rates and charges	28,330	27,942	(388)	-1.4%
Statutory fees and fines	926	894	(32)	-3.5%
User fees	971	741	(230)	-23.6%
Grants - operating	8,240	6,687	(1,552)	-18.8%
Grants - capital	8,434	1,506	(6,928)	-82.1%
Contributions - monetary	570	520	(50)	-8.8%
Interest received	330	130	(200)	-60.6%
Other receipts	1,432	973	(459)	-32.1%
Employee costs	(18,130)	(17,269)	861	-4.7%
Materials and services	(23,379)	(15,359)	8,020	-34.3%
Other payments	(1,034)	(1,114)	(80)	7.8%
Net cash provided by/(used in) operating activities	6,690	5,651	(1,038)	-15.5%

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

4.4.2 Net cash flows provided by/used in investing activities

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Payments for property, infrastructure, plant and equipment	(25,324)	(8,488)	16,835	-66.5%
Proceeds from sale of property, infrastructure, plant and	200	235	35	17.5%
Net cash provided by/ (used in) investing activities	(25,124)	(8,253)	16,870	-67.1%

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 2024/2025 budget for net cash used in investing activities is \$8.25M, which is \$16.87M less than 2023/2024. This is reflective of large-scale capital projects being completed in the current financial year and the focus on a renewal program of capital works in 2024/2025. This excludes any potential carry forward of capital works from 2023/2024 to 2024/2025.

4.4.3 Net cash flows provided by/used in financing activities

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
	Inflow s (Outflow s)	Inflows (Outflows)		
Finance costs	(211)	(401)	(190)	90.2%
Proceeds from borrowings	5,887	5,528	(359)	-6.1%
Repayment of borrowings	(408)	(888)	(481)	118.0%
Net cash provided by/(used in) financing activities	5,269	4,239	(1,030)	-19.5%

Cash flows from the 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 2024/2025 budget for cash flows provided by financing activities is a decrease in cash of \$1.0M. There are new loans of \$5.5M including in the 2024/2025 budget.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2024/2025 year, classified by expenditure type and funding sources.

4.5.1 Summary

	Forecast	Budget	Change	%
	Actual	2024/25		
	2023/24	2024/25		
	\$'000	\$'000	\$'000	
Property	6,669	2,083	(4,586)	-69%
Plant and equipment	1,004	1,567	563	56%
Infrastructure	17,651	4,838	(12,813)	-73%
Total	25,324	8,488	(16,836)	-66%

	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council cash	Loans
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	2,083	-	2,083	-	-	-	500	1,583
Plant and equipment	1,567	-	1,567	-	-	-	-	1,567
Infrastructure	4,838	175	3,898	765	2,312	40	108	2,378
Total	8,488	175	7,548	765	2,312	40	608	5,528

4.5.2 Capital works program

Capital Works Area	Project Cost \$'000	Asset expenditure types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council cash \$'000	Loans \$'000
PROPERTY								
Buildings								
Building Renewal Program - various works	260	-	260	-	-	-	-	260
Building Renewal Program - designs	35	-	35	-	-	-	-	35
Glenlyon Pavilion - design	100	-	100	-	-	-	-	100
Daylesford Community Facilities - design	300	-	300	-	-	-	300	-
Newlyn Kitchen Pavilion Floor	160	-	160	-	-	-	-	160
Mineral Springs Pavilion Floor	200	-	200	-	-	-	200	-
Daylesford Town Hall Renewal Stage 1	1,028	-	1,028	-	-	-	-	1,028
TOTAL PROPERTY	2,083	-	2,083	-	-	-	500	1,583
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle and Plant Replacement	1,287	-	1,287	-	-	-	-	1,287
Computers and Telecommunications								
IT Hardware / Technology Renewal Program	230	-	230	-	-	-	-	230
Library books								
Library Collection Renewal	50	-	50	-	-	-	-	50
TOTAL PLANT AND EQUIPMENT	1,567	-	1,567	-	-	-	-	1,567
INFRASTRUCTURE								
Roads								
Road Reseals Program	1,948	-	1,948	-	1,305	-	-	643
Gravel Resheet Program	630	-	630	-	-	-	-	630
Bridges								
Bridge and Major Culvert Renewal Program	125	-	125	-	-	-	-	125
Footpaths and Cycleways								
Footpath Improvement and Renewal Program	445	-	445	-	-	-	-	445
Drainage								
Drainage/Kerb & Channel Implementation and Renewal and Program	198	-	198	-	-	-	-	198
Recreational, Leisure & Community Facilities								
Doug Lindsay Oval Irrigation & Drainage	350	-	350	-	320	-	-	30
Pool Building renewal works program	50	-	50	-	-	-	-	50
Victoria Park Soccer Sports lighting	300	-	-	300	240	20	40	-
Victoria Park Football lights	440	-	-	440	250	20	-	170
Victoria Park Daylesford Masterplan	100	-	100	-	50	-	-	50
Glenlyon Recreation Reserve - Accessible Horse Ramp	50	50	-	-	38	-	-	12
Forward design program - Recreation Assets	20	-	20	-	-	-	-	20
Parks, Open Space and Streetscapes								
Clunes Medlyn Playspace Renewal	12	-	12	-	-	-	12	-
Lyonville Community Playspace Renewal	20	-	20	-	-	-	20	-
Trentham Outdoor Fitness Equipment	65	65	-	-	45	-	20	-
Queens Park Clunes Playspace Shade Structure	60	60	-	-	45	-	10	5
Newlyn Recreation Reserve Playspace - Planning	25	-	-	25	19	-	6	-
TOTAL INFRASTRUCTURE	4,838	175	3,898	765	2,312	40	108	2,378
TOTAL CAPITAL WORKS	8,488	175	7,548	765	2,312	40	608	5,528

The capital works program for 2024/2025 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 2023/2024 but not yet delivered will continue and funds will be carry-forward if not finalised by 30 June 2024

4.5.3 Summary of Planned Capital Works expenditure

For the years ended 30 June 2026, 2027, and 2028

2025/2026	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	2,050	-	2,050	-	2,050	500	-	1,550	-
Total Property	2,050	-	2,050	-	2,050	500	-	1,550	-
Plant and Equipment									
Plant, machinery and equipment	1,531	-	1,531	-	1,531	-	448	1,083	-
Computers and telecommunications	771	-	771	-	771	-	-	771	-
Library books	62	-	62	-	62	-	-	62	-
Total Plant and Equipment	2,364	-	2,364	-	2,364	-	448	1,916	-
Infrastructure									
Roads	3,967	-	3,967	-	3,967	997	-	2,970	-
Bridges	231	-	231	-	231	-	-	231	-
Footpaths and cycleways	205	-	205	-	205	-	-	205	-
Drainage	100	-	100	-	100	-	-	100	-
Recreational, leisure and community facilities	256	-	256	-	256	-	-	256	-
Parks, open space and streetscapes	195	-	195	-	195	-	-	195	-
Total Infrastructure	4,954	-	4,954	-	4,954	997	-	3,957	-
Total Capital Works Expenditure	9,368	-	9,368	-	9,368	1,497	448	7,423	-

2026/2027	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	1,051	-	1,051	-	-	-	-	1,051	-
Total Property	1,051	-	1,051	-	-	-	-	1,051	-
Plant and Equipment									
Plant, machinery and equipment	1,611	-	1,611	-	-	-	460	1,151	-
Computers and telecommunications	830	-	830	-	-	-	-	830	-
Library books	63	-	63	-	-	-	-	63	-
Total Plant and Equipment	2,504	-	2,504	-	-	-	460	2,044	-
Infrastructure									
Roads	5,234	-	5,234	-	5,234	2,059	-	3,175	-
Bridges	236	-	236	-	236	-	-	236	-
Footpaths and cycleways	210	-	210	-	210	-	-	210	-
Drainage	103	-	103	-	103	-	-	103	-
Recreational, leisure and community facilities	226	-	226	-	226	-	-	226	-
Parks, open space and streetscapes	368	-	368	-	368	-	-	368	-
Total Infrastructure	6,377	-	6,377	-	6,377	2,059	-	4,318	-
Total Capital Works Expenditure	9,932	-	9,932	-	9,932	2,059	460	7,413	-

4.5.3 Summary of Planned Capital Works expenditure (cont.)

For the years ended 30 June 2026, 2027, and 2028

2027/2028	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	1,077	-	1,077	-	1,077	-	-	1,077	-
Total Property	1,077	-	1,077	-	1,077	-	-	1,077	-
Plant and Equipment									
Plant, machinery and equipment	2,222	-	2,222	-	2,222	-	619	1,603	-
Computers and telecommunications	215	-	215	-	215	-	-	215	-
Library books	65	-	65	-	65	-	-	65	-
Total Plant and Equipment	2,502	-	2,502	-	2,502	-	619	1,883	-
Infrastructure									
Roads	4,386	-	4,386	-	4,386	1,034	-	3,352	-
Bridges	1,077	-	1,077	-	1,077	538	-	539	-
Footpaths and cycleways	215	-	215	-	215	-	-	215	-
Drainage	106	-	106	-	106	-	-	106	-
Recreational, leisure and community facilities	248	-	248	-	248	-	-	248	-
Parks, open space and streetscapes	253	-	253	-	253	-	-	253	-
Total Infrastructure	6,284	-	6,284	-	6,284	1,572	-	4,712	-
Total Capital Works Expenditure	9,863	-	9,863	-	9,863	1,572	619	7,672	-

4.6 Non-Capital Projects Program

This section presents a listing of non-capital projects that will be undertaken for the 2024/2025 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
Councillor Elections and Inductions	290	-	290
Planning Scheme Implementation	150	-	150
Council Plan and Health & Wellbeing Plan	90	-	90
TOTAL NON-CAPITAL PROJECTS	530	-	530

05. 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.

5.1 Targeted Performance Indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	42	46	50	50	51	52	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98%	98%	98%	98%	98%	98%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	70%	70%	70%	70%	70%	70%	+
Waste management									

Waste diversion (amount of waste diverted from landfill is maximised)	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	34.23%	45%	50%	52%	53%	54%	+	

5.2 Targeted Performance Indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	238%	92%	118%	120%	126%	133%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	96.5%	151.4%	91.4%	100.4%	103.1%	99.7%	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	54.6%	66.7%	71.9%	69.6%	69.5%	69.4%	+
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,818	\$4,356	\$3,556	\$3,594	\$3,667	\$3,740	+

5.3 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	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-24.8%	-31.1%	-12.8%	1.9%	2.1%	2.4%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	4%	-8%	43%	46%	58%	65%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	15.7%	35.9%	52.1%	38.7%	31.3%	24.0%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		9.2%	2.4%	4.8%	8.2%	8.0%	7.7%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		13.7%	30.0%	41.9%	30.5%	23.7%	17.0%	+

Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,651	\$1,722	\$1,764	\$1,807	\$1,852	\$1,897	+

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

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 has occurred on maintenance and repair with overall conditions returning to a positive outcome.

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. A FOGO service has been introduced in quarter 4 of 2023/24.

5. Working Capital

The proportion of current assets allocated to the repayment of current liabilities. The increasing ratio from 2023/2024 onwards demonstrates prudent use of available cash 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 Council's on-going services. This 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 2022-2024. This is due to significant grant funding from State and Federal Government given the larger than usual funding for stimulus capital projects and storm reimbursements in those years.

8. Expenditure level

Expenditure levels increase in line with cost increases. There is a reduction across the years as expenditure levels return to 'normal' reflecting finalisation of expenditure in relation to storm activity. Operational efficiencies across expenditure have also contributed to this reduction.

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 2024/2025 when loans are drawn down with a subsequent reduction as loan repayments exceed expected future borrowings.

12. Rates effort

No material variation and reflects expected rate cap rises.

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 2024/25 year.

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

The Fees and Charges are grouped by functional area and include:

- Emergency Management
- Environmental Health
- Town Planning
- Building Services
- Domestic and Commercial Waste
- Infrastructure
- Compliance
- Visitor Information Centres & Swimming Pools
- Libraries
- 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. Fees advised for 2024/25 Fee unit is \$16.33 and Penalty unit is 197.59 (Total rounded to nearest.10c)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
FIRE PREVENTION		
Private grass slashing administration fee which is in addition to the contractor's charge	\$188.00	\$200.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
ENVIRONMENTAL HEALTH		
Food Act 1984		
CLASS 1: High risk unpackaged food supplied to vulnerable people Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$550.00	\$685.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$585.00	\$1,034.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer, takeaway outlets employing less than 20 staff	\$480.00	\$615.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	\$400.00	\$414.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$200.00	\$216.00
CLASS 3: Handling and supplying low risk unpackaged foods		
(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	\$295.00	\$365.00
(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$150.00	\$155.00
(C) Food distribution, manufacturer, large warehouse	N/A	\$567.00
CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods		
(A) (A)Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	\$400.00	\$414.00
(B) (B) Home based or temporary food premises making chutneys, jams and relishes	\$350.00	\$365.00
CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores)(Notification Form required to be completed and submitted to Council	Fee Exempt	Fee Exempt
Non-Compliant Food Premises – Inspection Fees		
Inspection Fee for Non-Compliant Food Premises – Class 2	\$150.00	\$253.00
Inspection Fee for Non-Compliant Food Premises – Class 3	\$150.00	\$253.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	\$150.00	\$253.00
Stretrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (community group)	\$190.00	\$197.00
Class 2 Food Vehicle or Stall (Business)	\$420.00	\$475.00
Class 2 (second food vehicle or stall of the same nature)	N/A	\$238.00
Class 2 (food vehicle or stall linked to a fixed premises)	N/A	\$238.00
Class 3 Food Vehicle or Stall (business)	\$280.00	\$305.00
Class 3 Food Vehicle or Stall (community group)	\$140.00	\$152.00
Business (1 event for no more than 2 consecutive days)	\$100.00	\$104.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$50.00	\$52.00
Other Fees		
	\$0.00	\$0.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
New Business Fast Track - registration required in 5 business days or less	N/A	\$253.00
Food Sampling Fee - requests from businesses and resample of non-compliant samples	N/A	\$200.00
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
Public Health and Wellbeing Act 2008		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Beauty premises, day spa, nails and hair removal premises *	\$180.00	\$357.00
Skin Penetration - tattooing and piercing *	\$350.00	\$420.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	\$300.00	\$347.00
Over 10 persons*	\$370.00	\$417.00
New Hair Dresser registration	\$160.00	\$303.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Public Health and Wellbeing Premises	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of the annual registration fee
Residential Tenancies Act 1970		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	\$79.50 (5 Fee Units)	\$81.60 (5 Fee Units)
Public Health and Wellbeing Regulations 2019		
Category 1 Aquatic Facilities annual registration fee	\$110.00	\$227.00
Transfer of Registration Category 1 Aquatic Facilities	50% of annual registration fee	50% of annual registration fee
Environment Protection Act 2017		
Special Visit – Pre-purchase inspections *	\$250.00	\$300.00
Special Visit – Pre-purchase inspections within 48 hours*	\$350.00	\$450.00
New Septic Tank systems* Regulation 196 (1)b	\$777.00	\$798.2048.88 Fee Units
Major alteration to septic system N/A see New Septic tank systems e.g. increasing wastewater field, replacing an existing system	\$777.00	\$798.2048.88 Fee Units
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	\$593.00	\$608.3037.25 Fee Units
Transfer onsite wastewater management system permit, Regulation 197	\$159.00	\$162.209.93 Fee Units
Fee to amend onsite wastewater management system permit. Regulation 198	\$166.00	\$169.5010.38 Fee Units
Exception Fee for onsite wastewater management system permit. Regulation 199	\$233.00 14.67 Fee Units	\$239.60 14.67 Fee Units
If Council assessment exceeds 2.6 hours, an additional fee of 5.94 fee units for each hour of 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	\$133.00	\$135.708.31 Fee Units
Extension of Time for Septic Permit	\$292.00	\$302.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)*	\$240.00	\$248.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)*	\$105.00	\$112.00
Written request for General Advice	\$175.00	\$300.00

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Special request for inspection – septic, food premises	\$250.00	\$300.00
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.		

Description of Charge		Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
TOWN PLANNING			
Part 1: Prescribed Statutory Fees (subject to change by State Government)			
Fees for amendment to planning scheme (regulation 6)			
Stage	Stage of Amendment		
1	For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	(206 fees units)	(206 fees units)
2	For: a) considering: (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or (iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	(1021 fee units) (2040 fee units) (2727 fee units)	(1021 fee units) (2040 fee units) (2727 fee units)
3	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. 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.	\$516.75 (32.5 fee units) if the Minister is not the planning authority	\$530.70 (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	(89 fee units)	(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	(13.5 fee units)	(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	(42.5 fee units)	(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	(87 fee units)	(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	(94 fee units)	(94 fee units)
6	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000	(101 fee units)	(101 fee units)
7	VicSmart application if the estimated cost of development is \$10,000 or less	(13.5 fee units)	(13.5 fee units)
8	VicSmart application if the estimated cost of development is more than \$10,000	(29 fee units)	(29 fee units)
9	VicSmart application to subdivide or consolidate land	(13.5 fee units)	(13.5 fee units)
10	VicSmart application other than class 7, class 8 or class 9 permit	(13.5 fee units)	(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	(77.5 fee units)	(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	(104.5 fee units)	(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	(230.5 fee units)	(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	(587.5 fee units)	(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	(1,732.5 fee units)	(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	(3,894 fee units)	(3,894 fee units)
17	To subdivide an existing building (other than a class 9 permit)	(89 fee units)	(89 fee units)

ATTACHMENT 5.1.1

Description of Charge		Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
18	To subdivide land into 2 lots (other than a class 9 or class 16 permit)	(89 fee units)	(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)	(89 fee units)	(89 fee units)
20	Subdivide land (other than a class 9, class 16, class 17 or class 18 permit)	Per 100 lots created (89 fee units per 100 lots created)	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.	(89 fee units)	(89 fee units)
22	A permit not otherwise provided for in the regulation	(89 fee units)	(89 fee units)
Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)			
Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	(89 fee units)	(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.	(89 fee units)	(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	(13.5 fee units)	(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	(42.5 fee units)	(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	(87 fee units)	(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	(94 fee units)	(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	(13.5 fee units)	(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	(29 fee units)	(29 fee units)
9	Amendment to a class 9 permit	(13.5 fee units)	(13.5 fee units)
10	Amendment to a class 10 permit	(13.5 fee units)	(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	(104.5 fee units)	(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	(230.5 fee units)	(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	(89 fee units)	(89 fee units)
14	Amendment to a class 17 permit	(89 fee units)	(89 fee units)
15	Amendment to a class 18 permit	(89 fee units)	(89 fee units)
16	Amendment to a class 19 permit	(89 fee units)	(89 fee units)
17	Amendment to a class 20 permit	(89 fee units)	(89 fee units)
18	Amendment to a class 21 permit	(89 fee units)	(89 fee units)
18	Amendment to a class 22 permit	(89 fee units)	(89 fee units)
Other Statutory Fees			
Regulation	Type of Application		
10	For combined permit applications		
12	Amend an application for a permit or an application to amend a permit		
13	For a combined application to amend permit		
14	For a combined permit and planning scheme amendment		
15	For a certificate of compliance	(22 fee units)	(22 fee units)

ATTACHMENT 5.1.1

Description of Charge		Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
16	For an agreement to a proposal to amend or end an agreement under section 173 of the Act	(44.5 fee units)	(44.5 fee units)
17	For a planning certificate (historic fees - not in use)	a) \$23.85 (1.5 fee units) for an application not made electronically b) \$7 for an application made electronically	a) \$23.85 (1.5 fee units) for an application not made electronically b) \$7 for an application made electronically
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council		
Part 2: Administrative Charges (Non Statutory Fees)			
Enquiries			
	Written request for Heritage Control advice	\$178.00	\$185.00
	Written request for Demolition Control advice (Section 29A – Form 8)	\$178.00	\$185.00
	Written request for General Planning advice	\$178.00	\$185.00
	Request a copy of a planning permit (on site archives - From 2012 onwards)	\$55.00	\$57.00
	Request a copy of a planning permit (off site archives - Pre 2012)	\$230.00	\$239.00
Extension of Time			
	Extension of time (First Request)	\$293.00	\$304.00
	Extension of time (second request)	\$436.00	\$452.00
	Extension of Time (Third and subsequent requests)	\$654.00	\$677.00
Refunds			
	Cancellation/withdrawal of application when no work carried out	Refund ¾ of application fee	Refund ¾ of application fee
	Cancellation/withdrawal after direction to advertise but before commenced	Refund ½ of application fee	Refund ½ of application fee
	Cancellation/withdrawal after advertising commenced	No Refund	No Refund
	Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided)	\$169.00	\$175.00
Other fees			
	Condition Plan assessment - First Submission (plans submitted for endorsement as required by conditions of a planning permit)	\$0.00	\$0.00
	Condition Plan assessment - Second and subsequent submission (plans submitted for endorsement as required by conditions of a planning permit)	\$110.00	\$114.00
	Preparation and registration of section 173 agreement	\$1,360.00	\$1,408.00
	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	\$293.00	\$304.00
	Miscellaneous Planning Consent	\$436.00	\$452.00
Advertising			
	Advertising – A3 Notice	\$120.00	\$125.00
	Advertising – Letters to adjoining owners	\$63.00	\$66.00
	Advertising – Notice in Newspaper	Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs

NOTES**Statutory Fees**

These fees are cumulative unless otherwise stated. If your application or request falls into several categories the highest fee and half the lower fee are payable.

Administrative charges for photocopying and printing

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

The preceding sections are a summary of the fees prescribed under the Planning and Environment (Fees) Regulations 2016, and is not a complete representation of these Regulations or other legislative provisions. Reference should be made to the Regulations to obtain the complete wording of individual fee Regulations and other Regulations (which include waiving and rebating provisions). Please visit www.planning.vic.gov.au for more details on the Planning and Environment (Fees) Regulations 2016 setting out the new fees and the Planning and Environment Act 1987.

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
BUILDING SERVICES		
Residential		
New Dwelling	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Alteration to Dwelling	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Addition to a Dwelling	\$626.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)
Units	(Minimum \$1,304 per unit)	(Minimum \$1,304 per unit)
Garages/Carports up to \$10,000	\$600.00 (plus lodgement fee)	\$621.00 (plus lodgement fee)
Garages/Carports over \$10,000	\$678.00 (plus lodgement fee & levy)	\$702.00 (plus lodgement fee & levy)
Swimming Pools	664	\$688.00
Restump	419	\$434.00
Building Reg 326 (2) statutory fee	\$50.70 (3.19 fee units)	\$52.10 (3.19 fee units)
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	\$130.85 (8.23 fee units)	\$134.40 (8.23 fee units)
Conducting an assessment for compliance under AS3959 (Bushfire Code)	\$367.00	\$380.00
Commercial/Industrial		
All works under \$5,000	\$582.00	\$603.00
Works valued \$5,000 – \$30,000	\$869.00	\$900.00
Works valued \$30,000 – \$250,000	\$Cost x 0.4% plus \$1,000	\$Cost x 0.4% plus \$1,035
Works valued \$250,000 – \$500,000	\$Cost x 0.25% plus \$2,000	\$Cost x 0.25% plus \$2,070
Works valued over \$500,000	\$Cost x 0.25% plus \$2,000	\$Cost x 0.25% plus \$2,070
Lodgement Fees (Commercial/Industrial)*	\$43.70 (2.75 fee units)	\$44.90 (2.75 fee units)
Demolition		
Single Storey Building	\$782.00 plus Sec 29A fee \$ (4.6 fee units)	\$782.00 plus Sec 29A fee \$75.10 (4.6 fee units)
Any other building more than one storey	\$1252.00 plus Sec 29A fee \$ (4.6 fee units)	\$1252.00 plus Sec 29A fee \$75.10 (4.6 fee units)
Other Permits/Services		
Fences and signs	\$350.00	\$363.00
Swimming Pool Reports (Existing)	\$333.00	\$345.00
Request for variation of siting*	\$311.80 (19.61 fee units)	\$320.20 (19.61 fee units)
Any other service not otherwise provided for (per Hour)	\$283.00	\$293.00
Extension of Time for a Permit	\$293.00	\$304.00
Amendment to a Building Permit	\$321.00	\$333.00
Inspection associated with lapsed permits (per inspection)	\$234.00	\$243.00
State Government Building Levy Cost recovery of levy*	\$1.28 per \$1,000 of construction value	\$1.28 per \$1,000 of construction value
Requests for Information		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Property Certificates (last 10 years information)*		
Temporary Structures	\$321.00	\$333.00
Copies of Plans from Building files*	\$234.00	\$243.00
Written Advice	\$177.00	\$184.00
Any other service	\$120.00	\$125.00
Swimming Pools and Spas		
Pool or Spa registration fee	\$31.85	\$35.10
Information Search fee	\$47.25	\$52.10
Lodgement of a certificate of compliance	\$20.45	\$22.55
Lodgement of a certificate of non-compliance	\$385.10	\$395.20
Other Fees		
Issue Building Notice	No Charge	No Charge
Issue Building Order	\$869.00	\$900.00
2024/25 Statutory Fees :The value of a fee unit is \$16.33 and the value of a penalty unit is \$197.59		
NOTES		
1. Square metres calculated on total floor		
2. Cost of works determined by Relevant Building Surveyor, unless contract applies.		
3. All fees quoted (unless determined by legislation) are a minimum basis.		
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Transfer Station Disposal Fees		
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	\$10.00	\$11.00
Car/Boot Load (½ m³ max)	\$31.00	\$33.00
Utility/Small Trailer (1.0 m³ max)	\$62.00	\$66.00
Small Truck/Tandem Trailer (2.0 m³ max)	\$124.00	\$132.00
Other Loads that are non-commercial / m³ *	\$62.00	\$66.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to 240L bin	N/A	\$7.00
Clean Green Waste up to ½ m³	\$13.00	\$14.00
Clean Green Waste / m³	\$26.00	\$28.00
Food Organics up to 12L bucket	N/A	\$5.00
Food Organics 120L bin	N/A	\$7.00
Woody Weeds / m³	Not accepted	Not accepted
Comingled recyclables - up to 240L bin	\$9.00	\$11.00
Comingled recyclables - ½ m³	\$21.00	\$22.00
Comingled recyclables - per m³	\$42.00	\$44.00
Glass up to 120L	N/A	\$5.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	\$9.00	\$10.00
Light Truck	\$36.00	\$38.00
Truck	\$71.00	\$74.00
Tractor – Small	\$148.00	\$154.00
Tractor – Large	\$228.00	\$236.00
Rims only	No charge	No charge
Other		
Paint 4L container or smaller #	\$3.50	\$4.00
Paint 5L container or smaller #	\$6.00	\$7.00
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	\$23.00
Televisions / Computer *	No charge	No charge
Other E-Waste Item	No charge	No charge
Concrete Rubble - per Cubic Metre	\$80.00	\$83.00
Mattresses	\$32.00	\$34.00
* Note loads are charged pro-rata based on cubic cost		
Council has delegated to the CEO the ability to reduce charges for paint drop off to zero subject to a suitable paint disposal scheme being implemented. This change would be reflected in the salvaging guidelines.		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
INFRASTRUCTURE		
Legal Point of Discharge*	TBC (9.77 fee units)	TBC (9.77 fee units)
Consent to Work on Road where speed greater than 50 kph		
Works on road, shoulder or pathway (max speed greater than 50 kph)	TBC (43.1 fee units)	TBC (43.1 fee units)
Road but NOT on roadway, shoulder or pathway	TBC (23.5 fee units)	TBC (23.5 fee units)
Minor works on a road, shoulder or pathway	TBC (9.3 fee units)	TBC (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	TBC (6 fee units)	TBC (6 fee units)
Consent to Work on Road where speed not more than 50 kph		
Works on road, shoulder or pathway	\$373.65 (23.5 fee units)	\$373.65 (23.5 fee units)
Road but NOT on roadway, shoulder or pathway	\$95.40 (6 fee units)	\$95.40 (6 fee units)
Minor works on a road, shoulder or pathway	\$147.85 (9.3 fee units)	\$147.85 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$95.40 (6 fee units)	\$95.40 (6 fee units)
Street Signage (Tourist Accommodation)		
Blade supply and installation	\$256.00	\$265.00
Blade plus pole supply and installation	\$321.00	\$333.00
Road Discontinuance Fee		
Road Discontinuance Fee	N/A	\$750.00
Vic Roads signage installation		
One pole	\$230.00	\$239.00
two poles	\$251.00	\$260.00
Land Use Activity Agreements LUAA		
Facilitation fee - Advisory	\$416.00	\$431.00
Facilitation fee - Negotiation and other	\$1,560.00	\$1,615.00
Water Sensitive Urban Design Contribution WSUD		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution \$1,500.00	\$8.00 per sq/m	\$8.30 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.40 per sq/m
Industrial/Commercial development. Minimum contribution \$1,500.00	\$10.00 per sq/m	\$10.40 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution \$1,500.00	\$1.00 per sq/m	\$1.05 per sq/m
<ul style="list-style-type: none"> • Minimum contribution fee is \$1,500 including when a partial contribution is made • Partial contributions will be based on the amount of treatment that will not be met with proposed stormwater treatment infrastructure. For example if a treatment will achieve 80% then the partial contribution will be 20% of the rate based on the development type. 		
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
COMPLIANCE AND LOCAL LAWS		
Animal Registration Fees		
Dog – Full fee*	\$109.00	\$166.00
Dog – Discounted fee*#	\$38.00	\$48.00
Pension- 50% of the category the dog is in	\$19.00	\$24.00
Dog - Menacing dog fee	\$241.00	\$252.00
Dog - Dangerous / restricted breed fee	\$419.00	\$434.00
Dog - Kept for breeding at a registered domestic animal business	\$104.00	\$166.00
Dog - 1st year registration 50% of fee	\$56.00	\$83.00
Dog - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Cat – Full fee*	\$93.00	\$149.00
Cat – Discounted fee*#	\$34.00	\$44.00
Pension- 50% of the category the cat is in	\$17.00	\$22.00
Cat - 1st year registration 50% of fee	\$47.00	\$74.00
Cat - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Cat - Kept for breeding at a registered domestic animal business	\$89.00	\$149.00
Replacement Tag	\$14.00	\$10.00
Domestic animal business registration*	\$241.00	\$284.00
Domestic animal business - New Registration*	N/A	150% of annual registration fee
Community Foster Care Network Registration	N/A	\$41.00
# The discounted fees only apply if the animal meets certain eligibility criteria (e.g. Micro-chipped and desexed)		
Live Stock Impounding - Agistment Fees		
Medium animals (sheep/goats)*	\$5.00 per day, per animal	\$17.00 per day, per animal
Large animals (cows/horses)*	\$15.00 per day, per animal	\$23.00 per day, per animal
Sustenance fees	At cost	At cost
Identification tags	At cost	At cost
Transport contractor fees	At cost	At cost
Other incurred expenses (vet care, euthanasia, carcass disposal etc)	At cost	At cost
Live Stock Impounding - Release Fees		
Medium animals (sheep/goats)*	up to 3: \$63.00 4 or over: \$120.00	up to 3: \$65.00 4 or over: \$125.00
Large animals (cows/horses)*	up to 3: \$120.00 4 or over: \$330.00	up to 3: \$125.00 4 or over: \$340.00
Abandoned Vehicles		
Impounded vehicle release fee	\$120.00	\$179.00
Towing contractor fees	At contractors cost	At contractors cost
Parking Fines		
Overstaying time*	\$96.00 (0.5 penalty unit)	\$39.50 (0.2 penalty unit)
In No Parking area*	\$96.00 (0.5 penalty unit)	N/A
Not within parking bay*	\$96.00 (0.5 penalty unit)	N/A
Not completely within parking bay*	\$96.00 (0.5 penalty unit)	N/A
Stopped in a No Stopping area*	N/A	\$197.60 (1 penalty unit)
Stopped in a parking area for the charging of electric vehicles*	N/A	\$118.60 (0.6 penalty unit)
Stopped in a parking area for people with disabilities*	N/A	\$197.60 (1 penalty unit)

ATTACHMENT 5.1.1

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Other		
Tradesperson Parking Permit*	\$32.00 per day	\$33.00 per day
A-Frame Signage*	\$90.00 per year	\$93.00 per year
Outdoor Dining - Seating*	CBD & Non CBD Seating up to 6 seats \$115 per year	CBD & Non CBD Seating up to 6 seats \$187 per year
	CBD & Non CBD Seating 7-12 seats \$175 per year	CBD & Non CBD Seating 7-12 seats \$341 per year
	CBD & Non CBD Seating over 13 seats \$230 per year	CBD & Non CBD Seating over 13 seats \$566 per year
Goods for Display or Sale*	CBD & Non CBD \$151 per year	CBD & Non CBD \$156 per year
Wind Barriers*	CBD & Non CBD \$89 per year	CBD & Non CBD \$92 per year
Other items - such as planter boxes, heaters, umbrellas, decorative items etc	\$85 per year	\$88 per year
Late Fee - Applicable to renewal of permits if the renewal fee is not received within 14 days of the due date	N/A	50% of annual permit fee
Cat Cage Hire*	\$137 Bond refundable on return of cage \$5 per day late fee if kept beyond 5 business days	\$100 Bond refundable on return of cage \$5.00 per day late fee if kept beyond 5 business days
Skip Bin Permit	\$130.00 per week or part thereof	\$135.00 per week or part thereof
Busking Permit	\$20.00 per day \$120.00 per year	\$25.00 per day \$125.00 per year
Street Stalls *	\$38.00 per day	\$50.00 per day
Hoarding / Fencing Permit	\$130.00 per week or part thereof	\$135.00 per week or part thereof
Excess Animals Permit	\$120.00	\$132.00
Itinerant Trader - other than Policy 19	\$520 (annual) \$176 (up to 1 week)	\$540 (annual) \$180 (up to 1 week)
Occupation of Road for Works	\$130 per week or part thereof	\$135 per week or part thereof
Roadside Grazing Permit (per year)	\$48 per year (\$24 pro rata after September)	\$122
Droving for a Distance > 2km	N/A	\$189
Realestate agent directional sign (per franchise/year)	N/A	\$230
Other Advertising Signs (per event) - includes event signage, election signage, or other temporary signage	N/A	\$37
Clothing Bins	N/A	\$145
Open Air Burning (per day)	N/A	\$27
Camping in a public place (per day/per campsite)	N/A	\$26
Camping on private land (for a period not exceeding 12 months) - includes camping, caravans and removable dwellings	N/A	\$118
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	\$63	\$145
Firewood Collection	No Charge	No Charge
Firewood Collection - Non Residents	\$30 per day	\$32.00
Planting Vegetation	No Charge	No Charge
Farm Gate Sale	No Charge	No Charge
Late Fee - applicable if application is received with less than 5 business days to process the permit	N/A	50% of permit fee
+ Fees will be waived for Community Not for Profit organisations on application		

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
VISITOR INFORMATION CENTRES		
Basic	\$0.00	\$0.00
Premium	\$178.00	\$185.00
<i>Premium website listing with multiple categories and multiple VIC brochure display</i>		
<i>Previous membership options will be simplified, with the new "Visit Hepburn Shire website", businesses will need to sign up to the Australia Tourism data Warehouse (ATDW) (external site) to list on this site. This sign up will also provide them with a listing on many other tourism sites (the cost of this is \$295.00 paid directly to ATDW, which will mean once this is implemented there will be no fee/charge in Hepburn schedule).</i>		
SWIMMING POOLS		
Child Day Entry	\$0.00	\$0.00
Spectators Day Entry	\$0.00	\$0.00
Private Function Per Day	\$1,100.00	\$1,139.00
School Entry per student	\$4.00	\$5.00

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
LIBRARIES		
Fines	N/A	N/A
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	\$4.60 plus other charges incurred*	\$4.70 plus other charges incurred*
Inter Library Loans - Universities	\$25.00	\$26.00
Replacement card	\$3.50	\$3.60
Photocopying A3 per side	\$0.60	\$0.65
Photocopying A4 per side	\$0.30	\$0.35
Colour printing A4 per side	\$0.50	\$0.55
Colour printing A3 per side	\$1.00	\$1.10
Scanning	Free	Free
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	\$7.30	\$7.40
Debt Collection charge	\$19.05	\$19.20
Book Club Package		
• Private Book Club	\$182 per club per year	\$185 per club per year
• Library Book Club	\$68.00 per person per year	\$70.00 per person per year
Book Sales	From \$0.55 per item	From \$0.60 per item
Events	Variable fee from Free to \$98.00	Variable fee from Free to \$100.00
Note GST is applicable unless it is the copying of official documents.		

Description of Charge	Fee/Charge 2023/24 (inc GST)			Fee/Charge 2024/25 (inc GST)		
FUNCTIONS IN COUNCIL RESERVES AND FACILITIES						
ALL RESERVES AND FACILITIES						
	* Community	Not for Profit / Government	Private or Commercial	* Community	Not for Profit / Government	Private or Commercial
ALL RESERVES						
	* Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	* Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Personal training Subject to LTA	\$24.00	\$24.00	\$24.00	\$25.00	\$25.00	\$25.00
DOUG LINDSAY RESERVE						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Function + Kitchen Hourly Rate	\$8.00	\$15.00	\$42.00	\$9.00	\$16.00	\$43.00
VICTORIA PARK DAYLESFORD						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Function + Kitchen Hourly Rate	\$8.00	\$15.00	\$42.00	\$9.00	\$16.00	\$43.00
WOMBAT HILL BOTANIC GARDENS						
	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Wedding 2023/24 Hourly Rate	\$27.00	\$27.00	\$27.00	\$28.00	\$28.00	\$28.00
LAKE DAYLESFORD FORESHORE						
	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	Local Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Wedding 2023/24 Hourly Rate	\$27.00	\$27.00	\$27.00	\$28.00	\$28.00	\$28.00
CRESWICK TOWN HALL						
	* Community	Not for Profit / Government	Private or Commercial	* Community	Not for Profit / Government	Private or Commercial
Hepburn Shire Community Not for Profit						
Fees based on 2023/24 Hourly Rates	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
Rehearsals/Regular user	\$4.00	\$6.00	\$8.00	\$4.50	\$6.75	\$9.00
Regular User - Use of Kitchen	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Meetings	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Functions – Use of Kitchen	\$21.00	\$31.50	\$42.00	\$21.50	\$32.25	\$43.00

Description of Charge	Fee/Charge 2023/24 (inc GST)			Fee/Charge 2024/25 (inc GST)		
	* Community	Not for Profit / Government	Private or Commercial	* Community	Not for Profit / Government	Private or Commercial
CLUNES TOWN HALL						
Hepburn Shire Community Not for Profit						
Fee waiver is by application only in accordance with Council Policy						
<i>Fees based on 2023/24 Hourly Rates</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
Rehearsals/Regular user (no Kitchen Use)	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Regular User - Use of Kitchen	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Meetings / Functions (no Kitchen Use)	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Functions – Use of Kitchen	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
THE MECHANICS TRENTHAM						
	* Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>	* Community <i>Hourly</i>	Not for Profit / Government <i>Hourly</i>	Private or Commercial <i>Hourly</i>
Community Hall + Kit's Kitchen	N/A	N/A	N/A	\$37.00	\$55.50	\$74.00
Loddon River Room - Bulatjal Yaluk	N/A	N/A	N/A	\$15.00	\$22.50	\$30.00
Campaspe River Room - Yaluk	N/A	N/A	N/A	\$10.00	\$15.00	\$20.00
Coliban River Room - Dindilong Yaluk	N/A	N/A	N/A	\$7.50	\$11.25	\$15.00
Puggles Room - Bupuwuk Yulawila	N/A	N/A	N/A	\$10.00	\$15.00	\$20.00
Kit's kitchen - kitchen hire with room hire	N/A	N/A	N/A	\$5.00	\$7.50	\$10.00
Kit's kitchen - kitchen hire only	N/A	N/A	N/A	\$15.00	\$22.50	\$30.00
Insurance admin fee (if no Certificate of Currency is provided) (charged once per annum for regular users)	\$65.00	\$65.00	\$65.00	\$67.00	\$67.00	\$67.00
Function with alcohol						
DAYLESFORD TOWN HALL						
	*Community	Not for Profit / Government	Private or Commercial	*Community	Not for Profit / Government	Private or Commercial
Hepburn Shire Community Not for Profit						
	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
Rehearsals	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Functions and set up days	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Function with alcohol						
Senior Citizens Room	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
PA System	\$6.00	\$9.00	\$12.00	\$7.50	\$11.25	\$15.00
CLUNES COMMUNITY CENTRE						
	Local Community	Not for Profit / Government	Private or Commercial	Local Community	Not for Profit / Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Oval Lights (per hour)						
	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
Rehearsals/Regular user 2023/24 Hourly rate	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Meetings 2023/24 Hourly rate	\$7.50	\$11.25	\$15.00	\$8.00	\$12.00	\$16.00
Functions 2023/24 Hourly Rate	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Function with alcohol (1 Day or part there of)						

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

Description of Charge	Fee/Charge 2023/24 (inc GST)			Fee/Charge 2024/25 (inc GST)		
	* Community	Not for Profit / Government	Private or Commercial	* Community	Not for Profit / Government	Private or Commercial
CRESWICK HUB - OFFICE HOURS ONLY						
	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
MEETING ROOM						
Regular (per hour)	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Casual (per hour)	\$30.00	\$45.00	\$60.00	\$31.00	\$46.50	\$62.00
Saturday Morning (per hour) Not Public Holidays	\$35.50	\$53.25	\$71.00	\$37.00	\$55.50	\$74.00
THE WAREHOUSE - CLUNES						
	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>	<i>Hourly</i>
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
COMMUNITY MEETING ROOM - ULLUMBURRA						
Regular (per hour)	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Casual (per hour)	\$30.00	\$45.00	\$60.00	\$31.00	\$46.50	\$62.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$35.50	\$53.25	\$71.00	\$37.00	\$55.50	\$74.00
COMMUNITY ACTIVITY ROOM - ESMOND GALLERY						
Regular (per hour)	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Casual (per hour)	\$30.00	\$45.00	\$60.00	\$31.00	\$46.50	\$62.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$35.50	\$53.25	\$71.00	\$37.00	\$55.50	\$74.00
Weekly Hire	\$1,327.50	\$1,991.25	\$2,655.00	\$1,373.96	\$2,060.94	\$2,747.93
ALL OTHER FACILITIES NOT PREVIOUSLY LISTED						
Regular (per hour)	\$18.50	\$27.75	\$37.00	\$19.00	\$28.50	\$38.00
Casual (per hour)	\$30.00	\$45.00	\$60.00	\$31.00	\$46.50	\$62.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays	\$35.50	\$53.25	\$71.00	\$37.00	\$55.50	\$74.00

* Community refers to groups located outside Hepburn Shire Council boundaries
A minimum hire of one hour will be charged to allow for set up and pack up.

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
PHOTOCOPYING / PRINTING		
A4 per side – Black & White	\$0.30	\$0.35
A4 per side – Colour	\$0.50	\$0.55
A3 per side – Black & White	\$0.60	\$0.65
A3 per side – Colour	\$1.00	\$1.05
Tender documents	\$68.00	\$71.00

Note: GST is applicable unless copying official documents.

RATES INFORMATION		
Land information certificate* 1.82 fee units	\$28.80 (1.82 fee units)	\$28.90 (1.82 fee units)
Urgent Land information certificate	\$42.00	\$44.00
Duplicate/Reprint Rates Notice	\$18.00	\$19.00
Rate search 15 years	\$77.00	\$80.00
Rate search 30 Years	\$150.00	\$156.00

FREEDOM OF INFORMATION		
Online documentation, search time at the pay rate of the Council officer searching for documentation	Calculated per request	Calculated per request
Freedom of information access supervision fee (per ¼ hr)*	\$23.85 (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)*	\$23.85 (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*	\$30.80 (2 fee units)	\$31.80 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		

DISHONOURED PAYMENTS		
Direct Debit fee	\$10.00	\$11.00
Dishonoured Cheque Fee	\$10.00	\$11.00

6 CLOSE OF MEETING

The Meeting closed at 2:50pm.