



HEPBURN SHIRE COUNCIL  
SPECIAL MEETING OF COUNCIL  
PUBLIC AGENDA

Tuesday 25 June 2024

Daylesford Town Hall  
76 Vincent Street Daylesford

1:30 PM

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

# AGENDA

Tuesday 25 June 2024

Daylesford Town Hall

76 Vincent Street Daylesford

Commencing at 1:30 PM

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**BRADLEY THOMAS**

CHIEF EXECUTIVE OFFICER

Tuesday 25 June 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:**

**OFFICERS PRESENT:**

### 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

## 4 DECLARATIONS OF CONFLICTS OF INTEREST

## **5 OFFICER REPORTS**

### **5.1 ADOPTION OF THE BUDGET 2024/2025 CHIEF EXECUTIVE OFFICER**

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

#### **ATTACHMENTS**

1. 2024-2025 Final Budget - Hepburn Shire Council [5.1.1 - 76 pages]

#### **OFFICER'S RECOMMENDATION**

*That Council, having considered all public submissions and receipt of subsequent information:*

1. *Acknowledges the contribution of submitters to the Budget consultation process, thanks them for their contribution and requests officers to provide a formal response to each submitter;*
2. *Adopts the 2024/2025 Budget annexed to this report, including the proposed changes to the draft Budget, in accordance with Section 94 of the Local Government Act 2020 and relevant regulations;*
3. *Adopts the rates and charges, as well as the schedule of Fees and Charges, as detailed in the 2024/2025 Budget;*
4. *Authorises the Chief Executive Officer to effect any minor administrative changes which may be required to the 2024/2025 Budget;*
5. *Requests officers to continue with the review of the ten-year Financial Plan and Service Review process including community consultation, and bring a report to Council in September 2024; and*
6. *Notes that the Council Plan 2021-2025 and the Community Vision 2021-2031 were used to develop the Budget.*

#### **EXECUTIVE SUMMARY**

Under Section 94 of the *Local Government Act 2020*, Council is required to prepare an Annual Budget. This document describes how Council intends to raise revenue and allocate resources to deliver services and invest in both existing and new infrastructure. This budget aims to achieve actions identified in our Council Plan whilst balancing the physical and financial resources available to Council.

In accordance with Sections 94 and 96 of the *Local Government Act 2020*, Council resolved at its meeting held on 28 May 2024 to:



- Make the 2024/2025 Draft Budget available at Council Libraries and Customer Service Hubs and via Council's Participate Hepburn website.
- Invite public comment via written submissions from 28 May 2024 to 13 June 2024.

At the conclusion of the community engagement process, 22 submissions had been received.

All submissions were provided to Councillors and considered at a briefing held on 17 June 2024.

## **BACKGROUND**

The 2024/2025 Budget strives to make tough but responsible decisions to ensure that Hepburn Shire is financially viable in the short and long-term.

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.

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 following the planned budget adoption.

The 2024/2025 Annual Budget has taken into consideration the financial pressures facing Council and remains focussed on the delivery of the final year of the Community Vision and Council Plan.

## **KEY ISSUES**

Officers have reviewed the draft Budget together with the submissions received in the community consultation period. There are no changes proposed to the endorsed draft Budget resulting from these submissions. However, these submissions will support the further development of our ten-year financial plan going forward.

Changes to the draft Budget are proposed resulting from new funding announcements.

Following the period of developing the draft Budget and the community consultation period, three state government non-recurrent operational grants totalling \$413,217 have been awarded to Council. These grants will be offset by an increase in operational expenditure as per the conditions of the grant and therefore no net change to the cash position.

## **Changes**

The following items have been identified for inclusion in the 2024/2025 Budget:

Item	Amount (\$)	Impact
<b><i>New Grant Funding:</i></b>		
Creswick Trails Activation Grant	100,000	Nil effect – grant received and expenditure to offset with no Council contribution
Open Access Libraries	185,217	
Community Recovery Officer	128,000	

The above changes have a nil net effect on the 2024/2025 Budget and as such the unrestricted cash balance forecast of \$0.29 million as at 30 June 2025 will remain the same. The unrestricted cash balance is an extremely modest buffer that leaves little room for discretionary expenditure. It has required Council to consider thoroughly the most effective means to ensure financial stability and sustainability.

#### **Key Financial Information**

- Total Revenue - \$40.7M - includes reduced capital grants and the receipt of 100% of the Financial Assistance Grants 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 was 3.6%.
- Total Expenditure - \$42.8M - Material and services costs have decreased for 2024/2025 with no storm recovery expenditure budgeted for as compared to the 2023/2024 budget. Adjusting for the storm impact, operating expenditure shows a 6% reduction for 2024/2025.
- Operating Deficit – \$2.06M - the expected operating result for the 2024/2025 year is a deficit of \$2.06M, which is an improvement of \$2.11M in comparison to the 2023/2024 forecast. This is predominately due to the planned \$1.5 million in operational savings. Rates income will increase by \$0.72M due to the increased rates cap and growth.
- Cash and Investments - \$6.95M - this is the projected 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 and a modest buffer against unforeseen events.
- Borrowings – this budget proposes \$5.53M of new borrowings to support the delivery of capital projects. The Daylesford Town Hall will have \$1.03M allocated to finalise roof and electrical replacement to ensure the ongoing protection of a key heritage asset and \$4.5M will be allocated to the general capital program for 2024/2025.

#### **Capital Works**

This budget will deliver \$8.4M of capital works, focused on the delivery of previous commitments and renewal of our existing assets.

Projects include:

- Road renewal and resealing across the Shire \$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 \$300,000 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 \$1.5 million, predominantly grant funded.

### **Other Information**

The 2024/2025 Annual Budget is fully compliant with legislation.

Council will continue to listen to the community on their needs and we will continue to strive to deliver high quality services that align to our community's priorities and expectations.

We are committed to the completion of a revised longer-term financial plan and Council will engage with our communities through July on this ten-year financial plan and look to adopt the plan at the September 2024 meeting.

The projections for the three subsequent budget years indicate a cash shortfall of approximately \$4 million in those years. The scope of the capital works program has already been curtailed to renewal works and the tight cash environment constrains the ability to service any additional borrowings. Options to address the cash shortfall are the further reduction of operating costs, and therefore services to ratepayers, and seeking a rate variation from the Essential Services Commission or a combination of the two.

It is therefore possible that Council may apply for a rate variation to increase the average rate cap for the financial year 2025/2026.

The annual budget is responsible and well-measured given our financial constraints and continues to show investment and support of our community within a challenging financial environment and allows Council to deliver on the final year of the Community Vision and Community Plan.

### **Community submissions**

Council received 22 submissions to the Draft Budget 2024/2025.

These submissions can be collated into the following seven themes with council responses and actions provided. An individual response will be provided to each submitter following the adoption of the budget.

Officers thank the community for their submissions.

Affordable Housing	<p>The Affordable Housing Action Plan and Strategy are a key priority for Council that can be further considered with dedicated funding in this area.</p> <p>\$100,000 funding has been included in the budget by Council to support the delivery of the Strategy and addressing the housing challenges facing our Shire.</p>
Building Renewal Program	<p>The 2024/2025 Building Renewal Program is being finalised for the new financial year. Discussions with key stakeholders to determine the full scope and estimated costs of renewal works will be required to determine the priorities for funding from the program.</p>
Doug Lindsay Reserve	<p>Throughout the 2023/2024 period, officers have engaged with all key stakeholders to review the existing adopted Master Plan in the context of further developing a long-term vision for the enhanced provision of diverse and inclusive sport and recreation infrastructure within the reserve.</p> <p>Final feedback from all stakeholders will enable a further review and consideration of any proposed updates to the existing Masterplan.</p> <p>Officers will continue to work with all stakeholders on the use of the reserve and explore opportunities for the use of other existing facilities at the reserve.</p>
Financial position of Council	<p>Council is addressing the budget deficits and in 2024/2025 has identified \$1.5m (nearly 5%) of recurring operational savings that will be implemented. This is while seeking to minimise the impact on service delivery.</p> <p>Council has identified that additional funding of \$4m is required from 2025/2026 to ensure the long-term sustainability of Council. Various options are available to Council that require to be further developed with the annual budget process.</p> <p>Council is addressing this by embarking on engagement with the community in July to engage on Council's ten-year financial plan. This exercise will be priority to address the additional funding that is required and support from the community is essential to ensure the long-term</p>

	sustainability of Council.
Lake Daylesford Pedestrian Access	<p>There is currently no proposed allocation for expansion of the formal footpath network for 2024/2025.</p> <p>Council is currently planning its future year's priority program via the Integrated Transport Strategy. Public submissions were sought from the public and other stakeholders in late 2023 for areas of improvement such as footpaths. The proposals will form part of the draft that will be opened for public comment, and these can be followed on our Participate Hepburn website:  <a href="https://participate.hepburn.vic.gov.au/future-hepburn/transport">https://participate.hepburn.vic.gov.au/future-hepburn/transport</a></p>
Open Space Reserves	<p>The public open space reserve is a statutory reserve that is ringfenced for use on open space initiatives and improvements to the community. Contributions to the reserve are received from subdivisions of properties by individuals and developers across the whole of Hepburn Shire. However, it should be noted that the contributions generated in one area of the Shire are for the sole use in that area where it was generated.</p>
Rating Differentials and Valuations	<p><i>Valuations:</i></p> <p>The valuation of land is an independent process that is undertaken on an annual basis by the Valuer General Victoria (VGV) and as such Council has no influence over land value increases.</p> <p>Rates are a legislated process that are based on the valuation determined by the VGV and a differential rate is applied to this valuation to calculate the rates levy for that property.</p> <p><i>Differentials:</i></p> <p>Council can only apply an increase to the total general rates revenue in line with the mandated rate cap as set by the Minister for Local Government. For 2024/2025, any increase to the total general rates is capped at 2.75%.</p> <p>Council has a rating strategy that determines how the allocation of the total general rates is distributed to the individual ratepayer. This aims to ensure a fair and equitable allocation of the rates levy across the</p>

	<p>community via the use of rating differentials.</p> <p>Definition changes to commercial rates and higher differential rates for short term accommodation can be considered as part of a review of Council’s rating strategy. Where Council is aware a short stay accommodation provider is in operation that properties rating classification is updated from ‘residential’ to ‘commercial’ and therefore pay a higher level of rates.</p> <p>It should be noted that a ‘short stay differential’ would not generate additional income for Council.</p>
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## **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.

### **COMMUNITY AND STAKEHOLDER ENGAGEMENT**

The draft 2024/2025 Annual Budget has been completed with input from officers and Councillors. The draft was subject to a media release as well as being advertised in local newspapers and on social media. The document was also available on Council’s website, inviting community comment via Participate Hepburn.

A Councillor Briefing was held on 17 June 2024 for Council to consider community feedback received. Councillors and officers have taken this feedback and subsequent information received into account when formulating the final 2024/2025 Annual Budget.

The community engagement strategy undertaken is consistent with Council’s adopted Community Engagement Policy.

## **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.

## **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**

A Gender Impact Assessment (GIA) was undertaken on the draft Budget 2024/2025 and attached for reference. Gender is a fundamental consideration for the Budget, as it:

- provides for Council operations that include services, assets, facilities, programs and activities, and
- it also incorporates the major initiatives identified by the Council as priorities in the Council Plan, to be undertaken during the next financial year.

The 2024/2025 Annual Budget has been developed to continue to fund the delivery of the Community Vision and Council Plan (including Municipal Health and Wellbeing Plan). This includes alignment with the five Key Focus Areas in the Council Plan.





2024 | 2025  
**FINAL BUDGET**  
*delivering for our community*

*Hepburn*  
SHIRE COUNCIL





## ACKNOWLEDGEMENT OF COUNTRY

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

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

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## Mayor and CEO Introduction

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 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 projections for the three years 2025/26 to 2027/2028 indicate a cash shortfall of approximately \$4m in each of those years. As the scope of the capital works program has already been curtailed to renewal works and the tight cash environment constrains the ability to service any additional borrowings, the options to address that cash shortfall are the further reduction of operating costs, and therefore services to ratepayers, and seeking a rate variation from the Essential Services Commission or a combination of the two.

It is therefore possible that Council may apply for rate variation to increase the average rate cap for the financial year 2025/26.

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 \$42.8M million (\$33.8 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 \$40.7 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 \$10.1 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 \$8.4 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 17% (or \$8.7M) from the 2023/2024 forecast actual to \$42.8M. Excluding depreciation, budgeted expenditure will decrease by 21% (or \$8.9M) 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.

<b>Cash Impact of Recurrent Activities &amp; Projects</b>		<b>\$'000</b>
Surplus/ (Deficit)		(2,063)
Add back Depreciation		9,093
<b>Cash Impact of Profit &amp; Loss</b>		<b>7,130</b>
Capital Project Expenditure (Gross)		(8,388)
<b>Cash Impact of 2024-25 Recurrent Activities &amp; Projects</b>		<b>1,358</b>
Loan Borrowings		5,528
<b>Cash Impact Surplus</b>		<b>4,170</b>

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
<b>Less</b>	
Statutory Reserves	1,753
Discretionary Reserves	3,404
Trust Funds and Deposits	1,496
<b>Budgeted unrestricted cash as at 30 June 2025</b>	<b>295</b>

## 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 \$2.06M to \$368.97M 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 \$2.06M, which is an improvement of \$2.11M 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 \$0.46M 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 \$8.36M 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 across the three financial years to balance the budget and improve Council's 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 \$8.39M 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 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

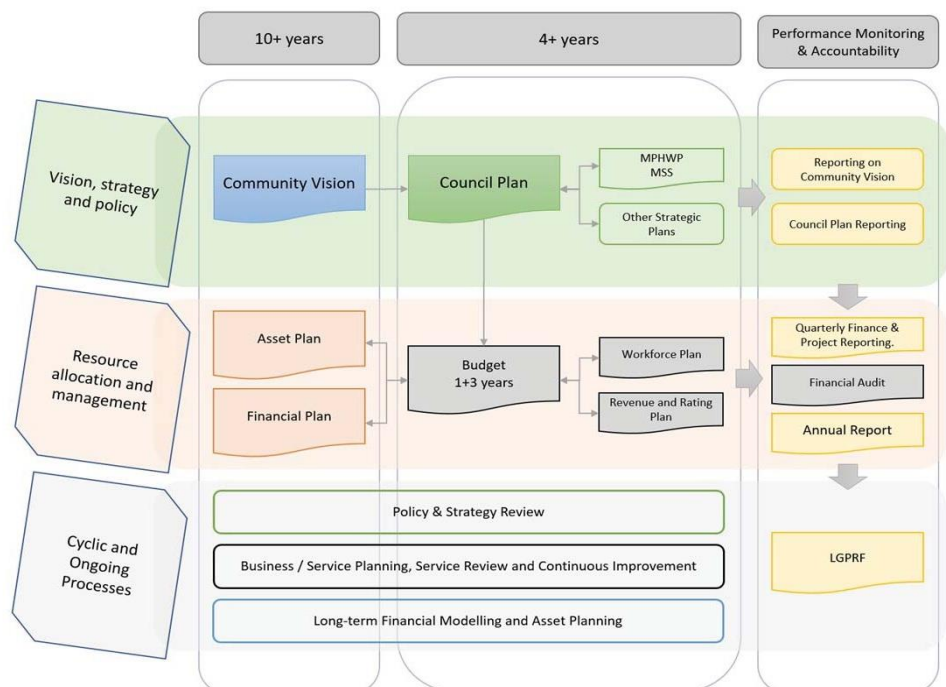
This section outlines the alignment between the Annual Budget and the realisation of the Community Vision and Council Plan within a cohesive integrated planning and budgeting structure. This framework steers the Council in recognising community needs and aspirations across varying timelines: long term (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.*

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





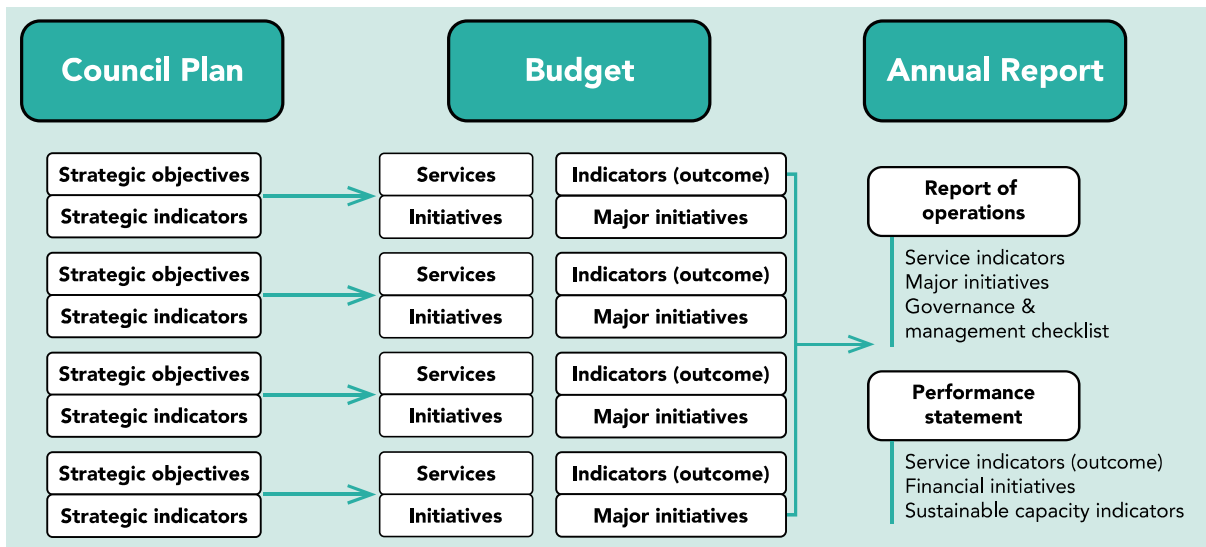
# Services and service performance indicators

02

This section provides a description of the services and initiatives to be funded in the Budget for the 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)
<b>Net Cost to Council for Focus Area 1</b>			<b>(516)</b>	<b>178</b>	<b>666</b>

### 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
<b>Net Cost to Council for Focus Area 2</b>			<b>10,445</b>	<b>9,708</b>	<b>11,380</b>

**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	2,217
		Rev	628	535	516
		Net	1,904	1,706	1,701
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
<b>Net Cost to Council for Focus Area 3</b>			<b>1,981</b>	<b>1,918</b>	<b>2,960</b>

#### 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 Actual \$'000	2023-24 Forecast \$'000	2024-25 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
<b>Net Cost to Council for Focus Area 4</b>			<b>1,170</b>	<b>1,147</b>	<b>1,175</b>

### 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
<b>Net Cost to Council for Focus Area 5</b>			<b>7,656</b>	<b>6,967</b>	<b>7,410</b>



**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)	<i>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement</i>
Statutory planning	Service standard	Planning applications decided within required timeframes.  (Percentage of regular and VicSmart planning application decisions made within legislated timeframes)	<i>[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</i>
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)	<i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>
Libraries	Participation	Library membership.  (Percentage of the population that are registered library members)	<i>[Number of registered library members / Population] x100</i>
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)	<i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>
Aquatic facilities	Utilisation	Utilisation of aquatic facilities.  (Number of visits to aquatic facilities per head of population)	<i>Number of visits to aquatic facilities / Municipal population</i>
Animal management	Health and safety	Animal management prosecutions.  (Percentage of animal management prosecutions which are successful)	<i>Number of successful animal management prosecutions / Total number of animal management prosecutions</i>
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)	<i>[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100</i>
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)	<i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>  <i>[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</i>

## 2.7 Reconciliation of Strategic Objectives with Budgeted Operating Result

Strategic Objective	Net Cost \$'000	Expenditure \$'000	Revenue \$'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	2,959	4,692	1,733
Diverse economy and opportunities	1,175	1,265	90
A dynamic and responsive Council	7,068	7,295	227
<b>Total</b>	<b>23,249</b>	<b>32,859</b>	<b>9,609</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation	9,092		
Finance costs	401		
<b>Deficit before funding sources:</b>	<b>32,742</b>		
<b>Funding sources added in:</b>			
Rates and charges	21,169		
Victorian Grants Commission	6,676		
Capital Grants	2,312		
Capital Contributions	524		
<b>Total Funding Sources</b>	<b>30,680</b>		
<b>Operating surplus / (deficit) for the year</b>	<b>(2,062)</b>		

## 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
<b>Planned 2024/25 operational efficiencies</b>		<b>1,500</b>

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

	Notes	Forecast Actual	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	26,159	<b>26,936</b>	27,727	28,598	29,491
Statutory fees and fines	4.1.2	926	<b>894</b>	916	939	963
User fees	4.1.3	971	<b>741</b>	767	794	822
Grants - Operating	4.1.4	8,240	<b>7,785</b>	7,659	7,957	8,267
Grants - Capital	4.1.4	8,434	<b>2,312</b>	1,497	2,059	1,572
Contributions - monetary	4.1.5	570	<b>520</b>	520	520	520
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		200	<b>24</b>	302	311	336
Other income	4.1.6	1,762	<b>1,492</b>	1,496	1,531	1,567
<b>Total income / revenue</b>		47,260	<b>40,703</b>	40,883	42,709	43,537
<b>Expenses</b>						
Employee costs	4.1.7	18,130	<b>17,269</b>	17,717	18,354	19,015
Materials and services	4.1.8	23,246	<b>14,889</b>	14,369	14,721	15,149
Depreciation	4.1.9	8,809	<b>9,092</b>	9,328	9,629	9,898
Bad and doubtful debts - allowance for impairment losses		15	<b>15</b>	15	15	15
Borrowing costs		211	<b>401</b>	641	553	461
Other expenses	4.1.10	1,019	<b>1,099</b>	1,127	1,171	1,184
<b>Total expenses</b>		51,429	<b>42,765</b>	43,195	44,444	45,721
<b>Additional Savings/ Revenue *</b>		-	-	(4,056)	(4,157)	(4,260)
<b>Surplus/(deficit) for the year</b>		<b>(4,169)</b>	<b>(2,062)</b>	<b>1,745</b>	<b>2,422</b>	<b>2,076</b>
<b>Other comprehensive income items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment / (decrement)		-	-	-	-	-
<b>Total other comprehensive result</b>		-	-	-	-	-
<b>Total comprehensive result</b>		<b>(4,169)</b>	<b>(2,062)</b>	<b>1,745</b>	<b>2,422</b>	<b>2,076</b>

\*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 Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		5,311	6,948	6,732	7,239	7,789
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
<b>Total current assets</b>	4.2.1	<b>10,099</b>	<b>10,070</b>	<b>10,161</b>	<b>10,735</b>	<b>11,355</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		380,957	380,042	379,772	379,639	379,005
<b>Total non-current assets</b>	4.2.1	<b>380,957</b>	<b>380,042</b>	<b>379,772</b>	<b>379,639</b>	<b>379,005</b>
<b>Total assets</b>		<b>391,057</b>	<b>390,112</b>	<b>389,933</b>	<b>390,375</b>	<b>390,360</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Trade and other payables		3,354	2,372	2,374	2,407	2,420
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
<b>Total current liabilities</b>	4.2.2	<b>11,026</b>	<b>8,540</b>	<b>8,631</b>	<b>8,755</b>	<b>8,866</b>
<b>Non-current liabilities</b>						
Provisions		506	506	506	506	506
Interest-bearing liabilities	4.2.3	8,494	12,097	10,084	7,979	5,777
<b>Total non-current liabilities</b>	4.2.2	<b>9,000</b>	<b>12,603</b>	<b>10,590</b>	<b>8,485</b>	<b>6,284</b>
<b>Total liabilities</b>		<b>20,026</b>	<b>21,143</b>	<b>19,221</b>	<b>17,241</b>	<b>15,149</b>
<b>Net assets</b>		<b>371,031</b>	<b>368,969</b>	<b>370,713</b>	<b>373,134</b>	<b>375,210</b>
<b>Equity</b>						
Accumulated surplus		146,269	144,692	146,486	149,157	151,134
Reserves		224,762	224,277	224,227	223,977	224,077
<b>Total equity</b>		<b>371,031</b>	<b>368,969</b>	<b>370,713</b>	<b>373,134</b>	<b>375,210</b>

### 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 Re- serves \$'000
<b>2023/24 FORECAST</b>					
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)
<b>Balance at end of the financial year</b>		<b>371,031</b>	<b>146,269</b>	<b>219,120</b>	<b>5,642</b>
<b>2024/25 BUDGET</b>					
Balance at beginning of the financial year		371,031	146,269	219,120	5,642
Surplus/(deficit) for the year		(2,062)	(2,062)	-	-
Transfers to other reserves	4.3.1	-	(400)	-	400
Transfers from other reserves	4.3.1	-	885	-	(885)
<b>Balance at end of the financial year</b>	4.3.2	<b>368,969</b>	<b>144,692</b>	<b>219,120</b>	<b>5,157</b>
<b>2025/26 BUDGET</b>					
Balance at beginning of the financial year		368,969	144,692	219,120	5,157
Surplus/(deficit) for the year		1,745	1,745	-	-
Transfers to other reserves		-	(250)	-	250
Transfers from other reserves		-	300	-	(300)
<b>Balance at end of the financial year</b>		<b>370,713</b>	<b>146,486</b>	<b>219,120</b>	<b>5,107</b>
<b>2026/27 BUDGET</b>					
Balance at beginning of the financial year		370,713	146,486	219,120	5,107
Surplus/(deficit) for the year		2,422	2,422	-	-
Transfers to other reserves		-	(350)	-	350
Transfers from other reserves		-	600	-	(600)
<b>Balance at end of the financial year</b>		<b>373,134</b>	<b>149,157</b>	<b>219,120</b>	<b>4,857</b>
<b>2027/28 Budget</b>					
Balance at beginning of the financial year		373,134	149,157	219,120	4,857
Surplus/(deficit) for the year		2,076	2,076	-	-
Transfers to other reserves		-	(250)	-	250
Transfers from other reserves		-	150	-	(150)
<b>Balance at end of the financial year</b>		<b>375,210</b>	<b>151,134</b>	<b>219,120</b>	<b>4,957</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2028

	Notes	Forecast Actual	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
		Inflows (Outflows)	<b>Inflows (Outflows)</b>	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		28,330	<b>27,942</b>	27,667	28,537	29,428
Statutory fees and fines		926	<b>894</b>	916	939	963
User fees		971	<b>741</b>	767	794	822
Grants - operating		8,240	<b>7,101</b>	7,659	7,957	8,267
Grants - capital		8,434	<b>1,506</b>	1,497	2,059	1,572
Contributions - monetary		570	<b>520</b>	520	520	520
Interest received		330	<b>130</b>	100	100	100
Other receipts		1,432	<b>973</b>	1,396	1,431	1,467
Employee costs		(18,130)	<b>(17,269)</b>	(17,717)	(18,354)	(19,015)
Materials and services		(23,379)	<b>(15,872)</b>	(14,346)	(14,688)	(15,134)
Other payments		(1,034)	<b>(1,114)</b>	(1,142)	(1,186)	(1,199)
Additional savings / revenue		-	<b>-</b>	3,788	4,150	4,253
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>6,690</b>	<b>5,551</b>	<b>11,105</b>	<b>12,258</b>	<b>12,043</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(25,324)	<b>(8,388)</b>	(9,471)	(9,932)	(9,863)
Proceeds from sale of property, infrastructure, plant and equipment		200	<b>235</b>	715	746	936
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(25,124)</b>	<b>(8,153)</b>	<b>(8,755)</b>	<b>(9,186)</b>	<b>(8,927)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(211)	<b>(401)</b>	(641)	(553)	(461)
Proceeds from borrowings		5,887	<b>5,528</b>	-	-	-
Repayment of borrowings		(408)	<b>(888)</b>	(1,925)	(2,013)	(2,105)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>5,269</b>	<b>4,239</b>	<b>(2,566)</b>	<b>(2,566)</b>	<b>(2,566)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(13,165)	<b>1,637</b>	<b>(216)</b>	<b>507</b>	<b>550</b>
Cash and cash equivalents at the beginning of the financial year		18,476	<b>5,311</b>	6,948	6,732	7,239
<b>Cash and cash equivalents at the end of the financial year</b>		<b>5,311</b>	<b>6,948</b>	<b>6,732</b>	<b>7,239</b>	<b>7,789</b>

### 3.5 Statement of Capital Works

For the four years ending 30 June 2028

	Notes	Forecast Actual	Budget	Projections		
		2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Property</b>						
Buildings and improvements		6,669	1,983	2,153	1,051	1,077
<b>Total property</b>		<b>6,669</b>	<b>1,983</b>	<b>2,153</b>	<b>1,051</b>	<b>1,077</b>
<b>Plant and equipment</b>						
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
<b>Total plant and equipment</b>		<b>1,004</b>	<b>1,567</b>	<b>2,364</b>	<b>2,504</b>	<b>2,502</b>
<b>Infrastructure</b>						
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	-	-	-
<b>Total infrastructure</b>		<b>17,651</b>	<b>4,838</b>	<b>4,954</b>	<b>6,377</b>	<b>6,285</b>
<b>Total capital works expenditure</b>	4.5.1	<b>25,324</b>	<b>8,388</b>	<b>9,471</b>	<b>9,932</b>	<b>9,863</b>
<b>Represented by:</b>						
New asset expenditure		11,987	175	-	-	-
Asset renewal expenditure		11,586	7,373	9,471	9,932	9,863
Asset upgrade expenditure		1,751	840	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>25,324</b>	<b>8,388</b>	<b>9,471</b>	<b>9,932</b>	<b>9,863</b>
<b>Funding sources represented by:</b>						
Grants		8,434	2,312	1,497	2,059	1,572
Contributions & asset sales		624	40	-	-	-
Council cash		10,379	509	7,974	7,872	8,291
Borrowings		5,887	5,528	-	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>25,324</b>	<b>8,388</b>	<b>9,471</b>	<b>9,932</b>	<b>9,863</b>



### 3.6 Statement of Human Resources

For the four years ending 30 June 2028

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

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

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

Directorate	Comprises				
	Budget 2024/25	Permanent Full Time	Part Time	Temporary 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)	-	-	-
<b>Total staff</b>	<b>174.3</b>	<b>120.5</b>	<b>43.6</b>	<b>8.4</b>	<b>1.7</b>



## Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>EXECUTIVE SERVICES</b>				
<b>Permanent - Full time</b>	<b>498</b>	<b>515</b>	<b>536</b>	<b>557</b>
Women	204	211	220	228
Men	294	304	316	329
Persons of self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>82</b>	<b>84</b>	<b>88</b>	<b>91</b>
Women	82	84	88	91
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive Services</b>	<b>580</b>	<b>600</b>	<b>624</b>	<b>648</b>
<b>COMMUNITY AND CORPORATE</b>				
<b>Permanent - Full time</b>	<b>2,191</b>	<b>2,266</b>	<b>2,137</b>	<b>2,124</b>
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
<b>Permanent - Part time</b>	<b>1,515</b>	<b>1,567</b>	<b>1,630</b>	<b>1,694</b>
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
<b>Total Community and Corporate</b>	<b>3,706</b>	<b>3,832</b>	<b>3,767</b>	<b>3,818</b>
<b>DEVELOPMENT AND REGULATION</b>				
<b>Permanent - Full time</b>	<b>2,793</b>	<b>2,942</b>	<b>3,060</b>	<b>3,181</b>
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
<b>Permanent - Part time</b>	<b>179</b>	<b>185</b>	<b>192</b>	<b>200</b>
Women	45	46	48	50
Men	104	107	112	116
Persons of self-described gender	-	-	-	-
Vacant Positions	30	31	32	33
<b>Total Development and Regulation</b>	<b>2,971</b>	<b>3,127</b>	<b>3,252</b>	<b>3,380</b>

Summary of Planned Human Resources Expenditure for the four years ended 30 June 2028 continued

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>INFRASTRUCTURE AND OPERATIONS</b>				
<b>Permanent - Full time</b>	<b>6,708</b>	<b>6,936</b>	<b>7,215</b>	<b>7,500</b>
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
<b>Permanent - Part time</b>	<b>972</b>	<b>688</b>	<b>717</b>	<b>747</b>
Women	506	403	420	437
Men	466	285	297	310
Persons of self-described gender	-	-	-	-
<b>Total Infrastructure and Operations</b>	<b>7,680</b>	<b>7,624</b>	<b>7,932</b>	<b>8,246</b>
<b>PEOPLE AND TRANSFORMATION</b>				
<b>Permanent - Full time</b>	<b>1,724</b>	<b>1,783</b>	<b>1,855</b>	<b>1,928</b>
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
<b>Permanent - Part time</b>	<b>1,191</b>	<b>1,232</b>	<b>1,281</b>	<b>1,332</b>
Women	1,100	1,137	1,183	1,230
Men	91	94	98	102
Persons of self-described gender	-	-	-	-
<b>Total People and Transformation</b>	<b>2,915</b>	<b>3,015</b>	<b>3,136</b>	<b>3,260</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,191</b>	<b>1,024</b>	<b>1,066</b>	<b>1,109</b>
<b>Operational Staff Efficiencies to be determined</b>	<b>(754)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total staff expenditure</b>	<b>18,290</b>	<b>18,468</b>	<b>19,024</b>	<b>19,708</b>
Of which:				
<b>Capitalised labour costs</b>	<b>1,021</b>	<b>751</b>	<b>669</b>	<b>693</b>



## Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>EXECUTIVE SERVICES</b>				
<b>Permanent - Full time</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
<b>Permanent - Part time</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>
Women	0.8	0.8	0.8	0.8
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
<b>Total Executive Services</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>
<b>COMMUNITY AND CORPORATE</b>				
<b>Permanent - Full time</b>	<b>18.0</b>	<b>18.0</b>	<b>16.0</b>	<b>15.0</b>
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
<b>Permanent - Part time</b>	<b>15.9</b>	<b>15.9</b>	<b>15.9</b>	<b>15.9</b>
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
<b>Total Community and Corporate</b>	<b>33.9</b>	<b>33.9</b>	<b>31.9</b>	<b>30.9</b>
<b>DEVELOPMENT AND REGULATION</b>				
<b>Permanent - Full time</b>	<b>24.5</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>
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
<b>Permanent - Part time</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>
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
<b>Total Development and Regulation</b>	<b>26.6</b>	<b>27.1</b>	<b>27.1</b>	<b>27.1</b>

Summary of Planned Human Resources Expenditure for the four years ended 30 June 2028 continued

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>INFRASTRUCTURE AND DELIVERY</b>				
<b>Permanent - Full time</b>	<b>69.0</b>	<b>69.0</b>	<b>69.0</b>	<b>69.0</b>
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
<b>Permanent - Part time</b>	<b>10.2</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>
Women	5.2	4.4	4.4	4.4
Men	4.9	3.1	3.1	3.1
Persons of self-described gender	-	-	-	-
<b>Total Infrastructure and Delivery</b>	<b>79.2</b>	<b>76.5</b>	<b>76.5</b>	<b>76.5</b>
<b>PEOPLE AND TRANSFORMATION</b>				
<b>Permanent - Full time</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>
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
<b>Permanent - Part time</b>	<b>14.7</b>	<b>14.7</b>	<b>14.7</b>	<b>14.7</b>
Women	13.5	13.5	13.5	13.5
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	-	-	-	-
<b>Total People and Transformation</b>	<b>28.7</b>	<b>28.7</b>	<b>28.7</b>	<b>28.7</b>
<b>Casuals and temporary staff</b>	<b>10.1</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>
<b>Operational Staff Efficiencies to be determined (est.)</b>	<b>(8.0)</b>			
<b>Total staff numbers</b>	<b>174.3</b>	<b>170.3</b>	<b>168.3</b>	<b>167.3</b>
Of which:				
<b>Capitalised labour</b>	<b>8.7</b>	<b>6.0</b>	<b>5.0</b>	<b>5.0</b>



# Notes to the financial statements

## 04

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

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

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change	%
General rate for residential properties	0.002108	<b>0.002217</b>	0.0001	5.17%
Rate concession for farm properties	0.001370	<b>0.001441</b>	0.0001	5.18%
General rate for commercial properties	0.002445	<b>0.002572</b>	0.0001	5.19%
General rate for mixed use properties	0.002445	<b>0.002572</b>	0.0001	5.19%
General rate for industrial properties	0.002445	<b>0.002572</b>	0.0001	5.19%
General rate for vacant land township properties	0.002635	<b>0.002771</b>	0.0001	5.16%
General rate for vacant land other properties	0.002108	<b>0.002217</b>	0.0001	5.17%
Rate concession for trust for nature properties	0.001054	<b>0.001108</b>	0.0001	5.12%
Rate concession for recreational properties	0.001054	<b>0.001108</b>	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	<b>13,814</b>	297	2.2%
Farm	2,298	<b>2,514</b>	216	9.4%
Commercial	2,208	<b>2,416</b>	208	9.4%
Industrial	99	<b>106</b>	7	6.6%
Mixed Use	318	<b>367</b>	49	15.4%
Vacant land – township	779	<b>756</b>	(22)	-2.9%
Vacant land – other	871	<b>830</b>	(40)	-4.6%
Trust for nature	21	<b>23</b>	2	8.6%
Recreational	14	<b>15</b>	1	7.7%
<b>Total amount to be raised by general rates</b>	<b>20,126</b>	<b>20,842</b>	<b>716</b>	<b>3.6%</b>



**4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year.**

Type or class of land	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%
<b>Total number of assessments</b>	<b>11,806</b>	<b>11,885</b>	<b>79</b>	<b>0.7%</b>

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'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%
<b>Total value of land</b>	<b>9,947,301</b>	<b>9,780,658</b>	<b>(166,643)</b>	<b>-1.7%</b>

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

Type of Charge	Per Rateable Property 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$	%
Kerbside landfill - township (120L) - fortnightly*	209	120	(89)	-42.6%
Kerbside landfill - rural (140L) - fortnightly	177	140	(37)	-20.9%
Kerbside mixed recycling (240L) - fortnightly	131	110	(21)	-16.0%
Kerbside food and garden organics (120L) - weekly	-	190	190	0.0%
Kerbside landfill - commercial (240L) - weekly	484	485	1	0.2%
Waste management improved charge	230	230	-	0.0%
Waste management unimproved charge	230	230	-	0.0%

\*weekly 23/24 moving to fortnightly in 24/25

**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 \$'000	2024/25 \$'000	Change \$'000	%
Kerbside landfill - township (120L) - fortnightly*	1,226	662	(564)	-46.0%
Kerbside landfill - rural (140L) - fortnightly	402	261	(141)	-35.0%
Kerbside mixed recycling (240L) - fortnightly	1,125	910	(215)	-19.1%
Kerbside food and garden organics (120L) - weekly	-	1,071	1,071	0.0%
Kerbside landfill - commercial (240L) - weekly	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%
<b>Total</b>	<b>5,601</b>	<b>5,767</b>	<b>166</b>	<b>3.0%</b>

\*weekly 23/24 moving to fortnightly in 24/25

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

Type of Charge	2023/24 \$'000	2024/25 \$'000	Change \$	%
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 landfill - township (120L) - fortnightly*	1,766	1,112	(654)	-37.0%
Kerbside landfill - rural (140L) - fortnightly	1,125	910	(215)	-19.1%
Kerbside mixed recycling (240L) - fortnightly	-	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%
<b>Total rates and charges</b>	<b>26,159</b>	<b>26,936</b>	<b>778</b>	<b>3.0%</b>

\*weekly 23/24 moving to fortnightly in 24/25

**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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'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%
<b>Total statutory fees and fines</b>	<b>926</b>	<b>894</b>	<b>(32)</b>	<b>-3.4%</b>

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

#### 4.1.3 User fees

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'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%
<b>Total user fees</b>	<b>971</b>	<b>741</b>	<b>(230)</b>	<b>-23.6%</b>

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	6,100	8,303	2,202	36.1%
State funded grants	10,574	1,794	(8,780)	-83.0%
<b>Total grants received</b>	<b>16,674</b>	<b>10,096</b>	<b>(6,578)</b>	<b>-39.4%</b>
<b>(A) OPERATING GRANTS</b>				
<b>Recurrent – Commonwealth Government</b>				
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%
<b>Recurrent – State Government</b>				
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%
<b>Total recurrent grants</b>	<b>1,050</b>	<b>7,344</b>	<b>6,294</b>	<b>599.5%</b>
<b>Non-recurrent – State Government</b>				
Information Technology	42	28	(14)	-33.8%
Community health	20	-	(20)	-100.0%
Family and children	82	-	(82)	-100.0%
Commerce and tourism	29	100	71	249.7%
Storm recovery	6,968	-	(6,968)	-100.0%
Waste and Environment	40	-	(40)	-100.0%
Other	9	313	(304)	3330.9%
<b>Total non-recurrent grants</b>	<b>7,190</b>	<b>441</b>	<b>(6,749)</b>	<b>-93.9%</b>
<b>Total operating grants</b>	<b>8,240</b>	<b>7,785</b>	<b>(456)</b>	<b>-5.5%</b>
<b>(B) CAPITAL GRANTS</b>				
<b>Recurrent – Commonwealth Government</b>				
Roads to recovery	967	968	1	0.1%
<b>Total recurrent grants</b>	<b>967</b>	<b>968</b>	<b>1</b>	<b>0.1%</b>
<b>Non-recurrent – Federal Government</b>				
Local Government Community Infrastructure Funding	2,298	657	(1,641)	-71.4%
Roads and bridges	2,560	-	(2,560)	-100.0%
<b>Non-recurrent – State Government</b>				
Roads	465	-	(465)	-100%
Buildings	930	-	(930)	-100%
Recreation	1,153	686	(467)	-40.5%
Other	61	-	(61)	-100.0%
<b>Total non-recurrent grants</b>	<b>7,467</b>	<b>1,344</b>	<b>(6,124)</b>	<b>-82.0%</b>
<b>Total capital grants</b>	<b>8,434</b>	<b>2,312</b>	<b>(6,122)</b>	<b>-72.6%</b>
<b>Total grants</b>	<b>16,674</b>	<b>10,096</b>	<b>(6,578)</b>	<b>-39.4%</b>

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to decrease by 5.5% or \$0.456 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%
<b>Total contributions</b>	<b>570</b>	<b>520</b>	<b>(50)</b>	<b>-8.8%</b>

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%
<b>Total other income</b>	<b>1,762</b>	<b>1,492</b>	<b>(270)</b>	<b>-15.3%</b>

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%
<b>Total employee costs</b>	<b>18,130</b>	<b>17,269</b>	<b>(861)</b>	<b>-4.7%</b>

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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Contract and consultant payments	16,452	<b>8,609</b>	(7,843)	-47.7%
Materials and maintenance	4,183	<b>3,517</b>	(665)	-15.9%
Utilities	528	<b>616</b>	88	16.7%
Office administration	554	<b>388</b>	(166)	-30.0%
Information technology	886	<b>1,084</b>	198	22.3%
Insurance	643	<b>675</b>	32	4.9%
<b>Total materials and services</b>	<b>23,246</b>	<b>14,889</b>	<b>(8,357)</b>	<b>-36.0%</b>

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 36% or \$8.357M 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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	2,558	<b>2,616</b>	58	2.3%
Plant & equipment	1,071	<b>1,175</b>	104	9.7%
Infrastructure	5,180	<b>5,302</b>	122	2.4%
<b>Total depreciation and amortisation</b>	<b>8,809</b>	<b>9,093</b>	<b>284</b>	<b>3.2%</b>

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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Auditors remuneration – VAGO	56	<b>56</b>	-	0.0%
Auditors remuneration – Internal	32	<b>33</b>	1	1.6%
Councillors allowances	293	<b>318</b>	24	8.3%
Community grants	390	<b>409</b>	19	4.9%
Others	247	<b>283</b>	36	14.6%
<b>Total other expenses</b>	<b>1,019</b>	<b>1,099</b>	<b>30</b>	<b>3.5%</b>

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 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>ASSETS</b>				
<b>Current assets</b>				
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%
<b>Total current assets</b>	10,099	10,070	(30)	-1.4%
<b>Non-current assets</b>				
Property, infrastructure, plant & equipment	380,957	380,042	(915)	-0.2%
<b>Total non-current assets</b>	380,957	380,042	(915)	-0.2%
<b>Total assets</b>	391,076	390,112	(965)	-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	%
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
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%
<b>Total current liabilities</b>	11,026	8,540	(2,486)	-22.5%
<b>Non-current liabilities</b>				
Provisions	506	506	-	0.0%
Interest-bearing liabilities	8,494	12,097	3,603	42.4%
<b>Total non-current liabilities</b>	9,000	12,603	3,603	40.0%
<b>Total liabilities</b>	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 Actual 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	<b>9,382</b>	<b>14,022</b>

Borrowings are an important funding source which enables funding for capital works or other items as identified without adversely affecting Council's liquidity position. Council has identified 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 2024/25	Projections		
	\$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Cash and cash equivalents at end of financial year</b>	<b>6,948</b>	6,732	7,239	7,789
<i>Less</i>				
Statutory Reserves	<b>1,753</b>	1,453	953	953
Discretionary Reserves	<b>3,404</b>	3,654	3,904	4,004
Trust funds and Deposits	<b>1,496</b>	1,496	1,496	1,496
<b>Budgeted unrestricted cash at end of Financial Year</b>	<b>295</b>	<b>129</b>	<b>886</b>	<b>1,336</b>

## 4.3 Statement of Changes in Equity

### 4.3.1 Reserves

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2024/2025 Budget</b>				
Balance at beginning of the financial year	371,031	146,269	219,120	5,642
Surplus/(deficit) for the year	(2,062)	(2,062)	-	-
Transfers to other reserves	-	(400)	-	400
Transfers from other reserves	-	885	-	(885)
<b>Balance at end of the Financial Year</b>	<b>368,969</b>	<b>144,692</b>	<b>219,120</b>	<b>5,157</b>

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

\*Indicates statutory reserve

### 4.3.2 Equity

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Equity</b>				
Accumulated surplus	146,269	<b>144,692</b>	(1,577)	-1.1%
Reserves	224,762	<b>224,277</b>	(485)	-0.2%
<b>Total Equity</b>	371,031	<b>368,969</b>	(2,062)	-0.6%

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	<b>Inflows</b>		
	(Outflows)	<b>(Outflows)</b>		
Rates and charges	28,330	<b>27,942</b>	(388)	-1.4%
Statutory fees and fines	926	<b>894</b>	(32)	-3.5%
User fees	971	<b>741</b>	(230)	-23.6%
Grants - operating	8,240	<b>7,101</b>	(1,139)	-13.8%
Grants - capital	8,434	<b>1,506</b>	(6,928)	-82.1%
Contributions - monetary	570	<b>520</b>	(50)	-8.8%
Interest received	330	<b>130</b>	(200)	-60.6%
Other receipts	1,432	<b>973</b>	(459)	-32.1%
Employee costs	(18,130)	<b>(17,269)</b>	861	-4.7%
Materials and services	(23,379)	<b>(15,872)</b>	7,507	-32.1%
Other payments	(1,034)	<b>(1,114)</b>	(80)	7.8%
<b>Net cash provided by/(used in) operating activities</b>	<b>6,690</b>	<b>5,551</b>	<b>(1,138)</b>	<b>-17.0%</b>

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

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

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
	Inflows	<b>Inflows</b>		
	(Outflows)	<b>(Outflows)</b>		
Payments for property, infrastructure, plant and equipment	(25,324)	<b>(8,388)</b>	16,935	-66.9%
Proceeds from sale of property, infrastructure, plant and equipment	200	<b>235</b>	35	17.5%
<b>Net cash provided by/ (used in) investing activities</b>	<b>(25,124)</b>	<b>(8,153)</b>	<b>16,970</b>	<b>-67.5%</b>

Cash flows from investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and other financial assets including term deposits greater than 90 days maturity.

The 2024/2025 budget for net cash used in investing activities is \$8.15M, which is \$16.97M 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	%
	Inflows (Outflows)	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%
<b>Net cash provided by/(used in) operating activities</b>	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 Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	6,669	1,983	(4,686)	-70%
Plant and equipment	1,004	1,567	563	56%
Infrastructure	17,651	4,838	(12,813)	-73%
<b>Total</b>	25,324	8,388	(16,936)	-67%

	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Grants \$'000	Contrib./ Asset Sale \$'000	Council Cash \$'000	Loan \$'000
Property	1,983	-	1,883	100	-	-	400	1,583
Plant and equipment	1,567	-	1,567	-	-	-	-	1,567
Infrastructure	4,838	175	3,923	740	2,312	40	109	2,378
<b>Total</b>	<b>8,388</b>	175	7,373	840	2,312	40	509	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
<b>PROPERTY</b>								
<b>Buildings</b>								
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	-	-	-	200	100
Newlyn Kitchen Pavilion Floor	60	-	60	-	-	-	-	60
Mineral Springs Pavilion Floor	200	-	200	-	-	-	200	-
Daylesford Town Hall Renewal Stage 1	1,028	-	1,028	-	-	-	-	1,028
<b>Total Property</b>	<b>1,983</b>	<b>-</b>	<b>1,883</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>1,583</b>
<b>PLANT AND EQUIPMENT</b>								
<b>Plant, Machinery and Equipment</b>								
Vehicle and Plant Replacement	1,287	-	1,287	-	-	-	-	1,287
<b>Computers and Telecommunications</b>								
IT Hardware / Technology Renewal Program	230	-	230	-	-	-	-	230
<b>Library books</b>								
Library Collection Renewal	50	-	50	-	-	-	-	50
<b>Total Plant and Equipment</b>	<b>1,567</b>	<b>-</b>	<b>1,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,567</b>
<b>INFRASTRUCTURE</b>								
<b>Roads</b>								
Road Reseals Program	1,948	-	1,948	-	1,305	-	-	643
Gravel Resheet Program	630	-	630	-	-	-	-	630
<b>Bridges</b>								
Bridge and Major Culvert Renewal Program	125	-	125	-	-	-	-	125
<b>Footpaths and Cycleways</b>								
Footpath Improvement and Renewal Program	445	-	445	-	-	-	-	445
<b>Drainage</b>								
Drainage/Kerb & Channel Implementation and Renewal and Program	198	-	198	-	-	-	-	198
<b>Recreational, Leisure &amp; Community Facilities</b>								
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
<b>Parks, Open Space and Streetscapes</b>								
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	-
<b>Total Infrastructure</b>	<b>4,838</b>	<b>175</b>	<b>3,923</b>	<b>740</b>	<b>2,312</b>	<b>40</b>	<b>109</b>	<b>2,378</b>
<b>Total Capital Works</b>	<b>8,388</b>	<b>175</b>	<b>7,373</b>	<b>840</b>	<b>2,312</b>	<b>40</b>	<b>509</b>	<b>5,528</b>

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	Coud Cash \$'000	Borrowings \$'000
<b>Property</b>									
Buildings	2,153	-	2,153	-	2,153	500	-	1,653	-
<b>Total Property</b>	<b>2,153</b>	<b>-</b>	<b>2,153</b>	<b>-</b>	<b>2,153</b>	<b>500</b>	<b>-</b>	<b>1,653</b>	<b>-</b>
<b>Plant and Equipment</b>									
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	-
<b>Total Plant and Equipment</b>	<b>2,364</b>	<b>-</b>	<b>2,364</b>	<b>-</b>	<b>2,364</b>	<b>-</b>	<b>448</b>	<b>1,916</b>	<b>-</b>
<b>Infrastructure</b>									
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	-
<b>Total Infrastructure</b>	<b>4,954</b>	<b>-</b>	<b>4,954</b>	<b>-</b>	<b>4,954</b>	<b>997</b>	<b>-</b>	<b>3,957</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,471</b>	<b>-</b>	<b>9,471</b>	<b>-</b>	<b>9,471</b>	<b>1,497</b>	<b>448</b>	<b>7,526</b>	<b>-</b>

2026/2027	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Coud Cash \$'000	Borrowings \$'000
<b>Property</b>									
Buildings	1,051	-	1,051	-	-	-	-	1,051	-
<b>Total Property</b>	<b>1,051</b>	<b>-</b>	<b>1,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,051</b>	<b>-</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,611	-	1,611	-	-	-	460	1,151	-
Computers and telecommunications	830	-	830	-	-	-	-	830	-
Library books	63	-	63	-	-	-	-	63	-
<b>Total Plant and Equipment</b>	<b>2,504</b>	<b>-</b>	<b>2,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460</b>	<b>2,044</b>	<b>-</b>
<b>Infrastructure</b>									
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	-
<b>Total Infrastructure</b>	<b>6,377</b>	<b>-</b>	<b>6,377</b>	<b>-</b>	<b>6,377</b>	<b>2,059</b>	<b>-</b>	<b>4,318</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,932</b>	<b>-</b>	<b>9,932</b>	<b>-</b>	<b>9,932</b>	<b>2,059</b>	<b>460</b>	<b>7,413</b>	<b>-</b>

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

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

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
<b>Property</b>									
Buildings	1,077	-	1,077	-	1,077	-	-	1,077	-
<b>Total Property</b>	<b>1,077</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>1,077</b>	<b>-</b>	<b>-</b>	<b>1,077</b>	<b>-</b>
<b>Plant and Equipment</b>									
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	-
<b>Total Plant and Equipment</b>	<b>2,502</b>	<b>-</b>	<b>2,502</b>	<b>-</b>	<b>2,502</b>	<b>-</b>	<b>619</b>	<b>1,883</b>	<b>-</b>
<b>Infrastructure</b>									
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	-
<b>Total Infrastructure</b>	<b>6,284</b>	<b>-</b>	<b>6,284</b>	<b>-</b>	<b>6,284</b>	<b>1,572</b>	<b>-</b>	<b>4,712</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>9,863</b>	<b>-</b>	<b>9,863</b>	<b>-</b>	<b>9,863</b>	<b>1,572</b>	<b>619</b>	<b>7,672</b>	<b>-</b>

## 4.6 Non-Capital Works 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	-	
Council Plan and Health & Wellbeing Plan	90	-	90
Creswick Trails Activation	100	100	-
Open Access Libraries	185	185	-
<b>Total Non-Capital Projects</b>	<b>815</b>	<b>285</b>	<b>530</b>





## 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 / -
<b>Governance</b>									
<b>Consultation and engagement</b> <i>(Council decisions made and implemented with community input)</i>	<b>Satisfaction with community consultation and engagement</b> <i>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council</i>	1	42	46	50	50	51	52	+
<b>Roads</b>									
<b>Condition</b> <i>(sealed local roads are maintained at the adopted condition standard)</i>	<b>Sealed local roads below the intervention level</b> <i>Number of kms of sealed local roads below the renewal intervention level set by Council / kms of sealed local roads</i>	2	98%	98%	98%	98%	98%	98%	o
<b>Statutory Planning</b>									
<b>Service standard</b> <i>(planning application processing and decisions are in accordance with legislative requirements)</i>	<b>Planning applications decided within the relevant required time</b> <i>Number of planning application decisions made within the relevant required time / Number of planning application decisions made</i>	3	70%	70%	70%	70%	70%	70%	+
<b>Waste Management</b>									
<b>Waste diversion</b> <i>(amount of waste diverted from landfill is maximised)</i>	<b>Kerbside collection waste diverted from landfill</b> <i>Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins</i>	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 / -
<b>Liquidity</b>									
<b>Working Capital</b> <i>(sufficient working capital is available to pay bills as and when they fall due)</i>	<b>Current assets compared to current liabilities</b> <i>Current assets / current liabilities</i>	5	238%	92%	118%	120%	126%	133%	+
<b>Obligations</b>									
<b>Asset renewal</b> <i>(assets are renewed as planned)</i>	<b>Asset renewal compared to depreciation</b> <i>Asset renewal and upgrade expense / Asset depreciation</i>	6	96.5%	151.4%	91.4%	100.4%	103.1%	99.7%	o
<b>Stability</b>									
<b>Rates concentration</b> <i>(revenue is generated from a range of sources)</i>	<b>Rates compared to adjusted underlying revenue</b> <i>Rate revenue / adjusted underlying revenue</i>	7	54.6%	66.7%	71.9%	69.6%	69.5%	69.4%	+
<b>Efficiency</b>									
<b>Expenditure level</b> <i>(resources are used efficiently in the delivery of services)</i>	<b>Expenses per property assessment</b> <i>Total expenses / no. of property assessments</i>	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		Actual	Forecast	Budget	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+ / o / -
<b>Operating position</b>									
<b>Adjusted underlying result</b>	<b>Adjusted underlying surplus (or deficit)</b>								
<i>(an adjusted underlying surplus is generated in the ordinary course of business)</i>	<i>Adjusted underlying surplus (deficit) / Adjusted underlying revenue</i>	9	-24.8%	-31.1%	-12.8%	1.9%	2.1%	2.4%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b>	<b>Unrestricted cash compared to current liabilities</b>								
<i>(sufficient cash that is free of restrictions is available to pay bills as and when they fall due)</i>	<i>Unrestricted cash / current liabilities</i>	10	4%	-8%	43%	46%	58%	65%	o
<b>Obligations</b>									
<b>Loans and borrowings</b>	<b>Loans and borrowings compared to rates</b>								
<i>(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)</i>	<i>Interest bearing loans and borrowings / rate revenue</i>	11	15.7%	35.9%	52.1%	38.7%	31.3%	24.0%	+
<b>Loans and borrowings</b>	<b>Loans and borrowings repayments compared to rates</b>								
<i>(level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)</i>	<i>Interest and principal repayments on interest bearing loans and borrowings / rate revenue</i>		9.2%	2.4%	4.8%	8.2%	8.0%	7.7%	+
<b>Indebtedness</b>	<b>Non-current liabilities compared to own-source revenue</b>								
<i>(level of long term liabilities is appropriate to the size and nature of a Council's activities)</i>	<i>Non-current liabilities / own source revenue</i>		13.7%	30.0%	41.9%	30.5%	23.7%	17.0%	+
<b>Stability</b>									
<b>Rates effort</b>	<b>Rates compared to property values</b>								
<i>(rating level is set based on the community's capacity to pay)</i>	<i>Rate revenue / CIV of rateable properties in the municipal district</i>	12	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	o
<b>Efficiency</b>									
<b>Revenue level</b>	<b>Average rate per property assessment</b>								
<i>(resources are used efficiently in the delivery of services)</i>	<i>General rates and municipal charges / no. of property assessments</i>	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)

		Rounded
Fee Unit effective from 1 July 2023 - 30 Jun 2024	15.90	15.90
Penalty Unit effective from 1 July 2023 - 30 Jun 2024	192.31	193.00
Fee Unit effective from 1 July 2022 - 30 Jun 2023	15.29	15.30
Penalty Unit effective from 1 July 2022 - 30 Jun 2023	184.92	185.00

### Emergency Management

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Fire Prevention</b>		
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



## Health

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>ENVIRONMENTAL HEALTH</b>		
<b>Food Act 1984</b>		
<b>CLASS 1: High risk unpackaged food supplied to vulnerable people</b>		
Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$550.00	\$685.00
<b>CLASS 2: Handling unpackaged high risk potentially hazardous foods</b>		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$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
<b>CLASS 3: Handling and supplying low risk unpackaged foods</b>		
(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
<b>CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods</b>		
(A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	\$400.00	\$414.00
(B) Home based or temporary food premises making chutneys, jams and relishes	\$350.00	\$365.00
<b>CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores)(Notification Form required to be completed and submitted to Council</b>	Fee Exempt	Fee Exempt
<b>Non-Compliant Food Premises – Inspection Fees</b>		
Inspection Fee for Non-Compliant Food Premises – Class 2	\$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
<b>Stretrader (Temporary and Mobile Premises)</b>		
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
<b>Other Fees</b>		
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 re-sample 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

## Health (cont.)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Public Health and Wellbeing Act 2008</b>		
Beauty premises, day spa, nails and hair removal premises*	\$180.00	\$357.00
Skin Penetration - tattooing and piercing*	\$350.00	\$420.00
<b>Prescribed Accommodation – hotels/motels, recreation camps, B&amp;Bs (NOT self contained or exclusive use of Units, Villas, Houses)*</b>		
6 to 10 persons*	\$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
<b>Residential Tenancies Act 1970</b>		
Caravan Parks* (3 Yearly Fee)	as per Sched 5 of the Residential Tenancies Act	as per Sched 5 of the Residential Tenancies Act
Transfer of Registration*	\$79.50 (5 Fee Units)	\$81.60 (5 Fee Units)
<b>Public Health and Wellbeing Regulations 2019</b>		
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
<b>Environment Protection Act 2017</b>		
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	\$798.20 48.88 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	\$798.20 48.88 Fee Units
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	\$593.00	\$608.30 37.25 Fee Units
Transfer on-site wastewater management system permit, Regulation 197	\$159.00	\$162.20 9.93 Fee Units
Fee to amend on-site wastewater management system permit. Regulation 198	\$166.00	\$169.50 10.38 Fee Units
Exception Fee for on-site 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 on-site wastewater management system permit Regulation 200	\$133.00	\$135.70 8.31 Fee Units
Extension of Time for Septic Permit	\$292.00	\$302.00
<b>General Fees</b>		
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
Special request for inspection – septic, food premises	\$250.00	\$300.00
<b>NOTES</b> 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.		
<b>Unit Fee for July 2024 \$16.33</b>		

## Town Planning

### Part 1: Prescribed Statutory Fees (subject to change by State Government)

Fees for amendment to planning scheme (regulation 6)

Stage	Stage of Amendment	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
1	For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	(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	(1021 fee units)	(1021 fee units)
	(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	(2040 fee units)	(2040 fee units)
	(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	(2727 fee units)	(2727 fee units)
	b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.		
3	For: a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	\$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)

## Town Planning (cont.)

Description of Charge		Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Class	Type of Application		
6	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000	(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)
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)

## Town Planning (cont.)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
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Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)

Class	Type of Application	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
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)
19	Amendment to a class 22 permit	(89 fee units)	(89 fee units)



## Town Planning (cont.)

Description of Charge		Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
Regulation	Type of Application		
10	For combined permit applications	Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
12	Amend an application for a permit or an application to amend a permit	<p>a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9</p> <p>b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below</p> <p>c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit</p>	
13	For a combined application to amend permit	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
14	For a combined permit and planning scheme amendment	Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made	
15	For a certificate of compliance	(22 fee units)	(22 fee units)
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)	<p>a) \$23.85 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>	<p>a) \$23.85 (1.5 fee units) for an application not made electronically</p> <p>b) \$7 for an application made electronically</p>
18	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council		

## Town Planning (cont.)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Part 2: Administrative Charges (Non Statutory Fees)</b>		
<b>Enquiries</b>		
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
<b>Extension of Time</b>		
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
<b>Refunds</b>		
Cancellation/withdrawal of application when no work carried out	Refund ¾ of application fee	Refund ¾ of application fee
Cancellation/withdrawal after direction to advertise but before commenced	Refund ½ of application fee	Refund ½ of application fee
Cancellation/withdrawal after advertising commenced	No Refund	No Refund
Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided)	\$169.00	\$175.00
<b>Other fees</b>		
Condition Plan assessment - First Submission (plans submitted for endorsement as required by conditions of a planning permit)	\$0.00	\$0.00
Condition Plan assessment - Second and subsequent submission (plans submitted for endorsement as required by conditions of a planning permit)	\$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
<b>Advertising</b>		
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
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

**NOTES****Statutory Fees**

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

**Administrative charges for photocopying and printing**

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

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

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

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

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

## Building Services

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Residential</b>		
New Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)
Alteration to Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)
Addition to a Dwelling	\$626.00 plus \$6.15 per m <sup>2</sup> (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m <sup>2</sup> (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
<b>Commercial/Industrial</b>		
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)
<b>Demolition</b>		
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)
<b>Other Permits/Services</b>		
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

## Building Services (cont.)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
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<b>Requests for Information</b>		
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
<b>Swimming Pools and Spas</b>		
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
<b>Other Fees</b>		
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.

## Waste

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>TRANSFER STATION DISPOSAL FEES</b>		
<b>Domestic Waste &amp; Recyclables</b>		
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
Co-mingled recyclables - up to 240L bin	\$9.00	\$11.00
Co-mingled recyclables - ½ m³	\$21.00	\$22.00
Co-mingled recyclables - per m³	\$42.00	\$44.00
Glass up to 120L	N/A	\$5.00
Separated recyclable cardboard & paper	No charge	No charge
<b>Tyres</b>		
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
<b>Other</b>		
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.



## Infrastructure

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>INFRASTRUCTURE</b>		
Legal Point of Discharge*	TBC (9.77 fee units)	TBC (9.77 fee units)
<b>Consent to Work on Road where speed greater than 50 kph</b>		
Works on road, shoulder or pathway (max speed greater than 50 kph)	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)
<b>Consent to Work on Road where speed not more than 50 kph</b>		
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)
<b>Street Signage (Tourist Accommodation)</b>		
Blade supply and installation	\$256.00	\$265.00
Blade plus pole supply and installation	\$321.00	\$333.00
<b>Road Discontinuance Fee</b>		
Road Discontinuance Fee	N/A	\$750.00
<b>Vic Roads signage installation</b>		
One pole	\$230.00	\$239.00
Two poles	\$251.00	\$260.00
<b>Land Use Activity Agreements LUAA</b>		
Facilitation fee - Advisory	\$416.00	\$431.00
Facilitation fee - Negotiation and other	\$1,560.00	\$1,615.00
<b>Water Sensitive Urban Design Contribution WSUD</b>		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution \$1,500.00	\$8.00 per sq/m	\$8.30 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
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

- Minimum contribution fee is \$1,500 including when a partial contribution is made.
- Partial contributions will be based on the amount of treatment what will not be met with proposed stormwater treatment infrastructure. For example if a treatment will achieve 80% then the partial contribution will be 20% of the rate based on the development type.

## Compliance and Local Laws

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Animal Registration Fees</b>		
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)		
<b>Live Stock Impounding - Agistment Fees</b>		
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
<b>Live Stock Impounding - Release Fees</b>		
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
<b>Abandoned Vehicles</b>		
Impounded vehicle release fee	\$120.00	\$179.00
Towing contractor fees	At contractors cost	At contractors cost
<b>Parking Fines</b>		
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)

## Compliance and Local Laws (cont.)

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>Other</b>		
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
Real estate 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		

**2024/25 Penalty Unit is \$197.60**

## Visitor Information Centres & Swimming Pools

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>VISITOR INFORMATION CENTRES</b>		
Basic	\$0.00	\$0.00
Premium	\$178.00	\$185.00
Premium website listing with multiple categories and multiple VIC brochure display		
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).		
<b>SWIMMING POOLS</b>		
Child Day Entry	\$0.00	\$0.00
Spectators Day Entry	\$0.00	\$0.00
Private Function <b>Per Day</b>	\$1,100.00	\$1,139.00
School Entry per student	\$4.00	\$5.00

## Libraries

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>LIBRARIES</b>		
Fines	N/A	N/A
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	\$4.60 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
<b>NOTE</b> GST is applicable unless it is the copying of official documents.		





## Functions in Reserves and Facilities

Description of Charge	Fee/Charge 2023/24 (inc GST)			Fee/Charge 2024/25 (inc GST)		
	*Community	Not for Profit / Government	Private or Commercial	*Community Hourly	Not for Profit / Government Hourly	Private or Commercial Hourly
<b>CRESWICK HUB - OFFICE HOURS ONLY</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
<b>MEETING ROOM</b>						
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
<b>THE WAREHOUSE - CLUNES</b>						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
<b>COMMUNITY MEETING ROOM - ULLUMBURRA</b>						
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
<b>COMMUNITY ACTIVITY ROOM - ESMOND GALLERY</b>						
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
<b>ALL OTHER FACILITIES NOT PREVIOUSLY LISTED</b>						
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

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

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

## Copying, Rates, FOI, Housing

Description of Charge	Fee/Charge 2023/24 (inc GST)	Fee/Charge 2024/25 (inc GST)
<b>PHOTOCOPYING / PRINTING</b>		
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.		

<b>RATES INFORMATION</b>		
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

<b>FREEDOM OF INFORMATION</b>		
Online documentation, search time at the pay rate of the Council officer searching for documentation	Calculated per request	Calculated per request
Freedom of information access supervision fee (per ¼ hr)*	\$23.85 (1.5 fee units) per hour or part of an hour	\$24.50 (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	\$24.50 (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*	\$31.80 (2 fee units)	\$32.70 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		



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COUNCIL OFFICES

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DAYLESFORD

24 Vincent Street  
Daylesford

CRESWICK

68 Albert Street  
Creswick

CLUNES

The Warehouse - Clunes  
36 Fraser Street, Clunes

TRENTHAM

13 Albert Street  
Trentham

**6 CLOSE OF MEETING**