

Final Budget

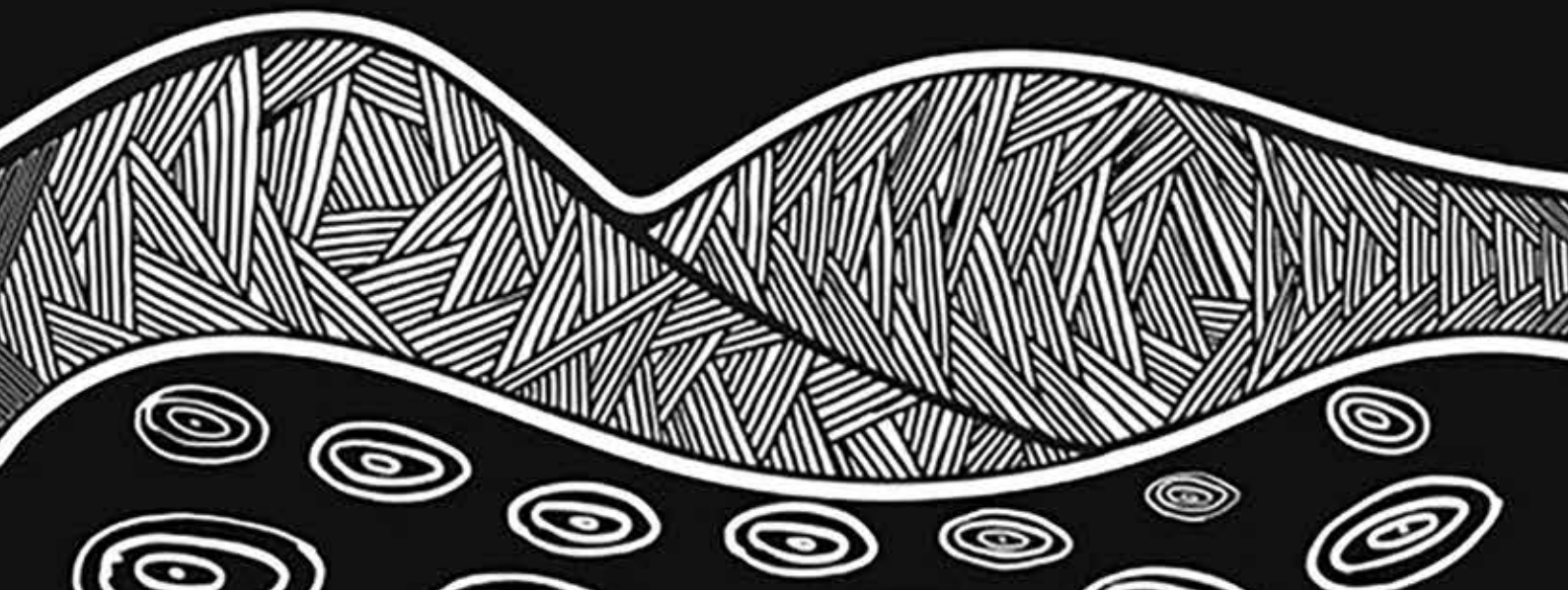
2025–2026



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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Cr Don Henderson
Mayor



Bradley Thomas
Chief Executive

Mayor and CEO introduction

Hepburn Shire Council is entering a new chapter, one defined by a strong commitment to our community, improving our customer responsiveness and ensuring our financial sustainability.

Financial sustainability is at the core of our plan for the future. We need strong economic foundations to allow us to meet the challenges ahead. By making the difficult but important decisions today, we will be protecting our ability to deliver for our community tomorrow.

In the first year of our Council term, the Council Plan 2025–2029 (including the Municipal Health & Wellbeing Plan), and the 2025/2026 budget identifies a financial outlook being repeated across many of the 79 local governments in Victoria.

In September 2024 Council adopted its Financial Vision, which was proactively created to support Council’s obligations towards financial sustainability. The vision was created in partnership with Council and the community, and acts as a strategic guide to detail the provision of services, priorities, and projects that meet community needs, while ensuring financial stability over the next ten years.

Our Council Plan 2025–2029 has been developed within the remit of our Financial Vision, and is focused on getting back to the basics, this budget delivers on year 1 of the Council Plan.

The 2025/26 budget strives to make tough but responsible decisions to ensure that Hepburn Shire is financially viable in the short and long-term.

The operating expenditure for 2025/2026 is projected to be \$40.8 million (\$31.3 million excluding depreciation). The budget will deliver a \$13.07 million capital works program for 2025/2026, focused on the delivery of previous project commitments and renewal of our existing assets.

Major areas of investment throughout 2025/2026 includes:

- Over \$1 million of strategic planning investment to continue the implementation of Future Hepburn (Township Structure Plans, Rural Strategy and Integrated Transport Strategy).
- The roads capital expenditure is \$6.59 million, significantly higher than recent years and likely to be the largest non-flood recovery investment. Over the past five financial years, the average expenditure on roads capital works has been \$3.03 million. This investment has been made possible with \$3.64 million of State and Federal funding.
- Operational funding for roads, facilities, and asset maintenance of \$4.88 million, Parks and Open Space funding of \$2.23 million and investment in waste operations (kerbside collections, transfer stations) of \$3.97 million.

Council has made the difficult but necessary decision to reduce operating expenditure by \$2.53 million across services, further detailed throughout the budget.

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.

The budget projects \$6.19 million in cash reserves on 30 June 2026 and unrestricted cash is forecast as \$0.44 million. This is an extremely modest buffer and has required Council to consider thoroughly the most effective means to ensure financial stability and sustainability.

Revenue collected through rates and charges, State and Federal Government grants and other sources, is projected to be \$43.9 million. Rates have been increased by 10 per cent, in line with the State Government Rate Cap of 3.0 per cent, together with a permanent uplift of 7 per cent rate cap variation for 2025/2026 as approved by the Essential Services Commission to ensure the financial viability and long-term sustainability of Council.

This decision supports the previous work identified through the Financial Vision 2024–2027 and is made in conjunction with the operating efficiencies to be delivered.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 10.0 per cent increase due to revaluations. Rate increases are impacted by the average rate increase (10.0 per cent) 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 10.0 per cent. If your property value increased by less than the average, your rates may increase by less than 10.0 per cent and may in fact reduce from the previous year.

Council has weekly kerbside collections across the Shire and a review of the standard annual fees for 2025/2026 has retained these annual fees at the 2024/2025 rates with the exception of food and organics (FOGO) for township residents which has reduced by \$40 per annum. This ability to reduce overall

charges associated with waste collection is extremely positive and demonstrates Council working hard to ensure value for money and reducing costs where possible.

This budget includes \$11.42 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.

This budget includes no new borrowings.

The financial outlook of many local governments highlights the need for ongoing advocacy and partnerships with all tiers of government. We will continue to emphasise to State and Federal Governments that local government is a vital tier of government that must be appropriately funded.

Creating this budget has been a challenging process, as anticipated. Numerous workshops have been conducted with Councillors and Officers to develop the Council Plan and the associated budget. We recognise that many of the decisions in this budget may not be well-received. However, it is crucial that we make these tough decisions. Not only do we have a legal responsibility to ensure the Council's financial viability, but we also have a moral duty to make what we believe are the best decisions for both the present and the future. We are confident that this budget accomplishes that.



Cr Don Henderson
Mayor



Bradley Thomas
Chief Executive



Executive summary

The overall operating expenditure budgeted for 2025/2026 is projected to decrease by 11 per cent (or \$4.9m) from the 2024/2025 forecast actual, bringing it down to \$40.8m. This reduction aligns with the Financial Vision 2024–2027, which aims to achieve a fiscally responsible budget and ensure financial sustainability for Council. This budget takes into account the challenging environment characterised by the Local Government sectors tough financial position, increased capital delivery costs, general inflation and significant cost of living pressures for the community.

The 2025/2026 budget has been developed within the objectives of the Financial Vision and the new Council Plan 2025–2029 acknowledging operational savings are required to ensure unrestricted cash remains positive. The 2025/2026 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 2025/2026 budget is founded on a number of assumptions, including the final impact of the 2024/2025 financial year. It is

difficult to estimate a closing cash position as at June 2025 given a number of factors including the timing of grant payments, project delivery and carry-forward impacts. The closing cash position as at 30th June 2025, as reflected in the audited 2024/2025 financial statements, will have an influence on the 2025/2026 budget, and forms part of reporting in September 2025.

Council has budgeted both a surplus, and an adjusted underlying surplus for the 2025/2026 year, and while a positive unrestricted cash position – these are positive trends and improvements on prior financial years.

Operating results

Adjusted underlying result	\$'000
Total Income	43,955
Total Expense	40,788
Surplus / (deficit) for the year	3,167
Less non-operating income and expenditure	
Grants capital (non-recurrent)	2,412
Capital contributions other sources	250
Non-monetary contributions	-
Adjusted underlying surplus / (deficit)	505

Impact on untied cash	\$'000
Cash and Cash Equivalents at end of 2025/2026	6,198
Less	
Statutory Reserves	2,488
Discretionary Reserves	1,536
Trust Funds and Deposits	1,736
Budgeted unrestricted cash as at 30 June 2026	437

1. Rates and charges

The projected total revenue from rates and charges is \$28.9m, which includes an average rate increase of 10.0 per cent. This increase consists of a rate cap variation for a permanent uplift of 7 per cent to ensure the financial viability and long-term sustainability of the Council, and a 3 per cent rate cap in accordance with the Fair Go Rates System (FGRS), which limits rate increases for Victorian councils as determined by the Minister for Local Government.

The required level of rates and charges has been evaluated in the context of the Financial Vision 2024–2027, considering the Council's other income sources and the planned expenditure on community services and works. A 7 per cent rate cap variation has been requested from the Essential Services Commission, aligning with the Council's current and projected financial outlook.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 10.0 per cent increase due to revaluations. Rate increases are impacted by the average rate increase (10.0 per cent) 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 10.0 per cent. If your property value increased by less than the average, your rates may increase by less than 10.0 per cent and may in fact reduce from the previous year.

Based on current revaluation movements, 8 per cent of ratepayers will actually pay less rates, 42 per cent in the 0-10 per cent category and 50 per cent will be over the 10 per cent when comparing 2024/2025 to 2025/2026 rates.

Council has weekly kerbside collections across the Shire and a review of the standard annual fees for 2025/2026 has retained these annual fees at the 2024/2025 rates with the exception of food and organics (FOGO) for township residents which has reduced by \$40 per annum. The standard annual fee for a residential property kerbside collection (fortnightly garbage collection, recycling and weekly FOGO) will be \$610 per annum or the equivalent of \$11.73 per week. This is in comparison to the prior year of \$650 per annum for a residential property that had the same kerbside collections. This ability to reduce overall charges associated with waste collection is extremely positive and demonstrates Council working hard to ensure value of money and reducing costs where possible.

2. Financial position

The financial position of Council is expected to slightly improve with net assets (net worth) to increase by \$3.17m to \$485.05m during 2025/2026 – predominately due to the increase in capital works undertaken.

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 30/6/2025 this measure is budgeted to slightly deteriorate from 1.26 to 1.04 predominately due to a decreasing cash balance at 30/6/2026. The trend on the budgeted ratio for 2025/2026 remains within 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. This is consistent with Council's Financial Vision, with the financial position improving over the medium term.

3. Operating result

The expected operating result for the 2025/2026 year is a surplus of \$3.17m, which is an improvement of \$1.52m in comparison to the 2024/2025 forecast – predominately due to the planned \$2.53m in operation savings, and the fact that rates income will increase by \$2.25m due to the increased rates cap and growth.

It is vital that a Council generates operating surpluses across the life of budget, to fund capital works and borrowing repayments.

Operating grants will decrease by \$1.15m due to the removal of one-off grants for special operating projects in 2024/2025 removed from the 2025/2026 budget, as these projects are scheduled for completion. Capital Grants will decrease by \$4.12m as major capital projects with associated grant funding associated are scheduled for completion in 2024/2025.

Although the total grants is decreasing, due to one off grants, it is pleasing to note that recurrent (on-going) grants are budgeted to increase by \$0.55m to a total of \$8.97m for our community.

Expenditure will decrease by \$4.98m, which includes a reduction in materials and services of \$2.92m, partly due to operational efficiency targets set for 2025/2026, amounting to \$2.53m. Further reductions are attributed to a scaled-back special operating projects program in 2025/2026 compared to 2024/2025. Employee costs will decrease by a net of \$1.21m as a result of the efficiency targets, although allowances have been made for the Enterprise Agreement increase, and employer on-cost increases.

Council has budgeted an adjusted underlying surplus of \$0.51m for the 2025/2026 fiscal year, which is projected to grow over the budget period. This adjusted underlying result represents the net surplus for the year, modified to exclude non-recurrent capital grants, capital contributions from other sources, and non-monetary contributions. It serves as a key indicator of Council's financial sustainability and its capacity to meet its service delivery goals.

4. Financial sustainability

A budget spanning four years until 30 June 2029 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, has been undertaken and continues on from the previous work associated with the Financial Vision 2024–2027. 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.





5. Services

In mid-2024, the Council collaborated with the community to create the Financial Vision. This was followed by the development of the Council Plan 2025–29 and other essential documents that are part of the Integrated Strategic Planning and Reporting Framework in early 2025 (section 1.1).

As part of the adopted Financial Vision was a commitment that Council would:

- *Requests that the Chief Executive Officer work with Councillors to analyse all services offered by Council, so as to ensure that the Council Plan 2025–2029 and Budget 2025–26 identify operational saving and/or new revenue opportunities needed to realise the Financial Vision; and*
- *Take into account operational savings, services changes and new revenue opportunities in the development of the 2025/26 budget, and by 30 June 2025.*

Council will continue to work with the community in the coming years to ensure that community priorities and expectations are aligned with the Council’s service delivery model. This alignment must be achieved within a financially sustainable framework. For more details on the cost of the Council’s services, please refer to section 2 of this document. The following table provides a summary of the budgeted permanent savings or additional revenue for 2025/2026 onwards, with more specific details in section 2. It is important to note that these savings or additional revenue are in addition to the \$1.5m identified and achieved for 2024/2025.

Area	Saving 2025/26 compared to 2024/25		Explanation
Councillors, Executive and Leadership	\$505k	28%	There has been a reduction in the number of roles within the Executive and Leadership structure. While some service reductions are inevitable, it has been crucial to prioritise and protect investment in direct service delivery to the community as much as possible.
Inclusive Communities	\$264k	36%	Reduction in services and realignment of purpose in relation to services such as wellbeing (\$50k), inclusion and positive aging (\$95k), reconciliation (\$10k), arts and culture (\$67k). Council will move away from delivering services and rather partner with and advocate for our community, with other stakeholders.
ICT (Technology)	\$258k	14%	Due to significant enhancements in ICT infrastructure and processes over recent years, along with capital funding in the 2025/2026 budget, the Council has been able to ensure operational efficiencies and reduce ICT investment. Council will maintain highly secure ICT infrastructure and continue to invest in digital improvements to enhance service delivery.
Recreation and Sport	\$229k	26%	Likely reduction in aquatic opening hours, as well as streamlining support provided to clubs and partners in the recreation sector. Council has a continued priority to invest in capital renewal (and upgrades when funding is available). \$82k relates to the reduction in funding for aquatics. \$32k of this is actually a budgeting input error and so the true reduction in funding of swimming pool operations is \$50,000 (or around 10 per cent). The additional \$147k savings is proposed to be in staffing within our recreation services.
Waste, Sustainability and Circular Economy	\$212k	3%	There will be a reduction in services related to the circular economy (\$100k) and biodiversity (\$28k), along with a realignment of purpose concerning sustainability (\$84k). Council will shift from delivering services and direct funding to community groups, instead focusing on partnering with and advocating for our community. Additionally, the Council will ensure that sustainability practices have a greater internal focus, and are embedded across the organisation.
Roads and Infrastructure ^	\$209k	4%	Minor reduction (4 per cent) in spend across these key infrastructure areas to be achieved through creating efficiencies. Council will continue to maintain significant investment in assets including renewal, upgrades and maintenance.



Area	Saving 2025/26 compared to 2024/25		Explanation
Financial services	\$170k	8%	A primary focus for funding reduction has been achieving savings within internal services to prioritise and protect investment in direct service delivery to the community. It is crucial to manage this while ensuring appropriate oversight and governance continue.
Planning and building	\$162k	7%	Significant increases to statutory planning, building and strategic planning have occurred over recent years. This high level of funding compared to other small rural councils will continue even with the slight reduction.
Customers, libraries and communications	\$152k	10%	There are opportunities to explore the most effective ways to deliver services and engagement. With the launch of Open Libraries in mid-2025 and improved digital access, savings can be achieved without significantly impacting service delivery. The likely closure of Duke Street Customer Service will align Daylesford with the hub-like services available in Creswick, Clunes, and Trentham. The \$152k reduction is spilt into two – Customer Experience (CX) / Libraries of \$75,000 and Communications of \$77,000.
Early, middle and youth years	\$146k	23%	Reduction in services and realignment of purpose in relation to services, with reduction in Early and Middle Years (\$66k) and Youth Services (\$80k). Council will move away from delivering services and rather partner with and advocate for our community.
Economic development and visitor economy	\$130k	13%	Operational savings (\$82k) and a refocus on economic development resources will enable us to continue supporting our strong visitor economy and partners, Daylesford Macedon Tourism and Tourism Midwest Victoria. Additionally, we will place an increased focus on assisting new and growing businesses across the shire and in all industries.
Governance	\$115k	7%	A primary focus for funding reduction has been achieving savings within internal services to prioritise and protect investment in direct service delivery to the community. It is crucial to manage this while ensuring appropriate oversight and governance continue.
Emergency management and community safety	\$50k	4%	Increase revenue by maintaining a strong focus on ensuring compliance with local laws to safeguard our community, including areas such as animal control, environmental health, planning, and local regulations.
Buildings and facilities ^	\$20k	1%	Minor savings as we realign our cleaning schedules of council facilities, mainly staff office areas.
People and culture	\$18k	2%	A primary focus for funding reduction has been achieving savings within internal services to prioritise and protect investment in direct service delivery to the community. It is crucial to manage this while ensuring appropriate oversight and governance continue.
Parks and open spaces ^	\$0	0%	Although there are no direct savings, the responsibility for maintaining Djuwang Baring and increased open spaces ensures that efficiencies will need to be achieved within the teams to deliver more services without a significant increase in the budget.
Total	\$2,639k	8%	Includes \$103k reduction of funding within waste charges as a result of reduced allocation of services within the Circular Economy area, and thus total savings amount to \$2.535 million.

^ These areas are subject to a detailed service review in 2025/2026 to further identify opportunities for efficiencies and possible savings as a result of service changes, which would inform any proposed changes in the 2026/2027 budget.

6. Cash and investments

Cash and investments are expected to decrease by \$1.50m over the year, reaching \$6.19m by 30 June 2026. This reduction is in comparison to the 2024/2025 forecast. The primary factor affecting the cash balance in the upcoming year is the anticipated decline in grant funding for both operating and capital programs. The 2024/2025 capital program heavily relied on substantial capital grant funding to complete major projects. Moving forward, the focus of the capital program will be on renewing and protecting the existing asset base.

Council has continued to focus on returning its unrestricted cash to a positive position. Unrestricted cash is forecast as a surplus of only \$0.44m at 30 June 2026. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure.

It is important to note that Council adopts a conservative approach in calculating unrestricted cash by including discretionary reserve balances. This approach is taken because Council has committed to the community on the use of these funds, even though there are no legislative restrictions. Reporting by State Government, including that by the Victorian Auditor General's Office (VAGO) excludes discretionary reserves. If Council were to use this ratio, the unrestricted cash would be higher than the budgeted position of \$0.44m.

The level of unrestricted cash is manageable but needs constant attention, and is in line with our Financial Vision, with the level being on the lower side early in the 10-years and improving over the medium term.

7. Capital works

Detail of the Capital Works program for 2025/2026 can be found in section 4.5 of this document.

The \$13.07m capital works program is funded by Council cash and reserves as well as:

- \$4.17m in grants and contributions; and
- No new borrowings will be used to fund the 2025/2026 capital works program.

The 2025/2026 capital works budget prioritises the completion of current projects and the renewal of existing assets, rather than creating new assets given the financial outlook. Any new assets or upgrades to existing assets will be managed through the use of grant and reserve funds.

Council's draft budget does not include carried forward projects from 2024/2025. 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, Asset 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)

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.

Community engagement & communications	Community aspirations	Community Vision			Performance monitoring & accountability
	Strategic and financial direction for Council term	Council Plan including - priority outcomes			
		Hepburn Life	Future Hepburn	Hepburn Working Together	
		Financial Vision			
	Services to deliver upon Council's strategic & financial direction	Four year service plans			
	Resourcing our services	Long Term Financial Plan			
		Asset Plan	Revenue and Rating Plan	Workforce plan	
		Budget			
	Annual Business Plan	Business plans			
	Individual delivery	Employee performance plans			

Layer	Description	Documents
Community aspirations	Community aspirations are set out in our Community Vision.	Community Vision
Strategic direction	The strategic and financial direction and priorities across the Council term.	Council Plan and Financial Vision
Council services	Services that will deliver upon Council's strategic and financial priorities.	Service Catalogue and Service Map
Resourcing	How we will resource our services to deliver Council's strategic and financial priorities.	Financial Plan, Asset Plan, Workforce Plan and Annual Budget
Annual business plan	The projects and initiatives funded through the annual Budget that will deliver on Council's strategic and financial priorities.	Annual Plan
Individual delivery	Individual employee plans that align our Council Officers roles and responsibilities to Council's strategic and financial priorities.	Employee Performance Plans

1.2 Our Community Vision

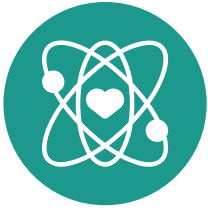


The Community Vision is a result of extensive engagement activities undertaken with a broad cross-section of our community during the Hepburn Together project in 2021. The engagement activities brought the voice of the community to Council. Our community's goals, aspirations and priorities were captured and used to develop the Community Vision to shape the long-term direction of the Shire.

The Community Vision 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 domain strategies as set out in the four-year Council Plan 2025-2029. The three domain strategies described in the Council Plan are:

Domain Strategies	Outcomes
1. Hepburn Life 	<ul style="list-style-type: none">• Connected communities that are resilient and adaptable, and empowered - able to respond to and recover from climate-related impacts, emergencies and other community challenges.• A healthy and inclusive community, where all people regardless of background or life stage have the opportunity to participate and thrive.• An informed and engaged community.
2. Future Hepburn 	<ul style="list-style-type: none">• Preserve the unique character of our towns and communities, plan for future growth and protect our productive rural landscape.• Responsible management of infrastructure and environment to support wellbeing now and for future generations.• A dynamic, vibrant and resilient economic environment.
3. Hepburn Working Together 	<ul style="list-style-type: none">• Future-focused services that are easy to use and inclusive.• Maintain corporate governance to enable good Council decision making and to ensure long-term financial viability.• An engaged, safe and skillful workforce.

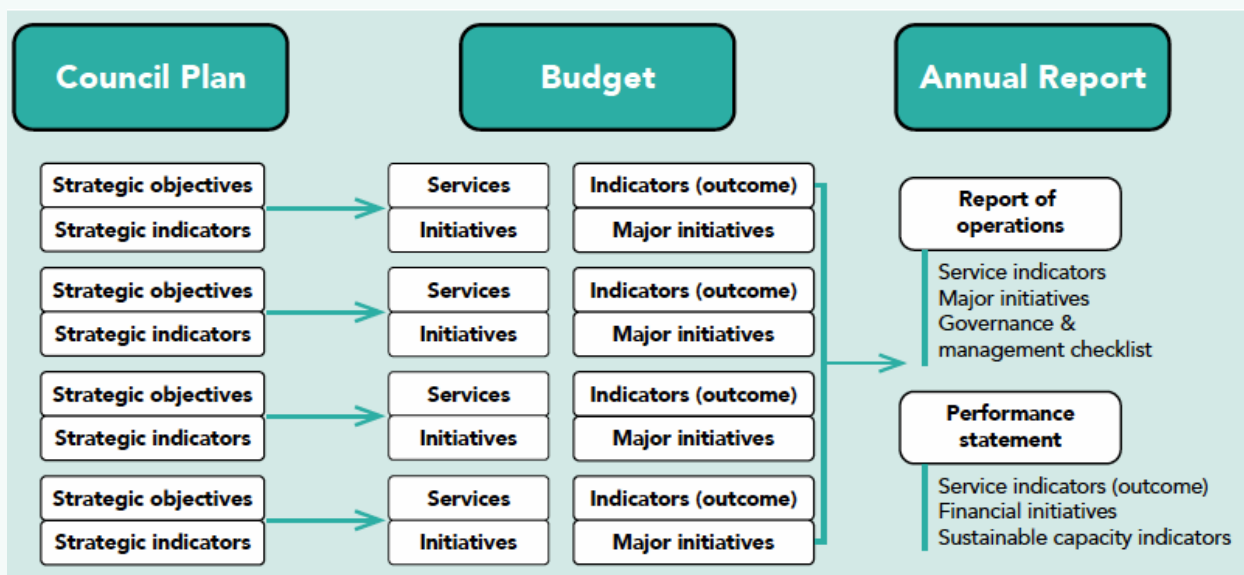
02

Services and performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025–2026 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.

For each service area, the primary domain has been chosen to align services with the Council Plan. However, it is important to note that each service will inevitably overlap with multiple domains.

2.1 Development and community

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	Alignment with Council Plan Domains and Objectives			2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000	
	Life	Future	Together				
Emergency management	✓			Exp	439	982	469
We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.				Rev	121	774	273
				Net	318	208	196
Environmental health	✓			Exp	657	475	393
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.				Rev	218	198	263
				Net	439	277	130
Compliance	✓			Exp	572	722	676
Through education and local law enforcement, including animal management, the compliance team provides a safe community for all to enjoy.				Rev	236	227	261
				Net	336	495	415
Statutory and strategic planning		✓		Exp	1,970	2,240	2,427
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 team 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.				Rev	485	491	360
				Net	1,485	1,749	2,067
Biodiversity		✓		Exp	164	305	105
In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control.				Rev	-	128	-
				Net	164	177	105
Building services	✓			Exp	586	609	499
To provide quality regulatory advice on all building matters associated with properties in the shire.				Rev	180	-	80
				Net	406	609	419
Library services	✓			Exp	565	662	495
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.				Rev	187	368	183
				Net	378	295	312

Continued

Service Area	Alignment with Council Plan Domains and Objectives				2023–24 Actual \$'000	2024–25 Forecast \$'000	2025–26 Budget \$'000
	Life	Future	Together				
Customer experience			✓	Exp	753	745	749
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.				Rev	5	5	5
				Net	748	740	744
Communications			✓	Exp	389	412	327
Council delivers effective communication through varied channels to ensure all who wish to be informed are.				Rev	-	-	-
				Net	389	412	327
Net cost to council for development and community					4,663	4,962	4,715

* Numbers are subject to minor roundings

INITIATIVES

- Adoption of the Creswick Flood Study and initiate the Clunes Flood Study (if grant successful).
- Operate Open Library services across our four library sites.
- Adoption of the Integrated Transport Strategy.
- Ensure the successful transition of the Building Services functions to Mount Alexander Shire Council as a shared service.
- Undertake the next stage of Future Hepburn strategic planning implementation (subject to Council resolution).
- Completion of submission to the environment effects statement (EES) in opposition to the Western Renewables Link.

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Food safety	Health and safety	100%	100%	100%
Animal management	Health and safety	100%	100%	100%
Statutory planning	Service standard	18%	20%	30%
Libraries	Participation	28%	30%	30%

2.2 Infrastructure and delivery

Service area	Alignment with Council Plan Domains and Objectives				2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
	Life	Future	Together				
Assets, roads and maintenance				Exp	7,915	5,696	5,385
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.				Rev	172	103	84
				Net	7,743	5,593	5,301
Early years services				Exp	847	602	490
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.				Rev	334	225	230
				Net	513	377	260
Recreation				Exp	1,057	1,043	725
This service provides a proactive and planned approach to the maintenance, renewal and upgrade of recreation assets, and provide strategic direction for future recreation and aquatic facilities.				Rev	26	211	81
				Net	1,031	832	644
Community services				Exp	769	1,020	503
This service seeks to identify and create opportunities with residents to participate in enhancing community health and wellbeing.				Rev	-	-	-
				Net	769	1,020	503
Parks and open spaces				Exp	2,330	2,362	2,366
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.				Rev	-	-	-
				Net	2,330	2,362	2,366
Economic development and tourism				Exp	1,077	910	893
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.				Rev	65	63	25
				Net	1,012	847	868
Youth				Exp	288	236	180
This service seeks to engage our young people. Invest in them now and create our community leaders for the future.				Rev	36	36	40
				Net	252	200	140

Continued

Service area	Alignment with Council Plan domains and objectives			2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
	Life	Future	Together			
Waste Management and Cleaning Services		✓		Exp	5,934	6,552
				Rev	6,040	6,116
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.				Net	(106)	81
						(111)
Sustainability		✓		Exp	472	378
				Rev	65	-
To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources.				Net	407	378
						195
Property & facilities		✓		Exp	1,906	1,863
				Rev	1,182	1,217
To make decisions on property management arrangements that are underpinned by service plans, the long-term financial plan and a minimisation of risks.				Net	724	646
						618
Net cost to Council for infrastructure and delivery					14,676	12,336
						10,785

* numbers are subject to minor roundings

INITIATIVES

- Prepare a briefing for Councillors that reviews the implementation of the Leases and Licences policy to ensure equitable compliance is fast-tracked across the shire.
- Undertake the largest single year of capital works associated with Roads spend (\$6.6m)
- Complete a service review to identify efficiencies and opportunities within the works and operations services.
- Complete a service review to identify efficiencies and opportunities within the Parks and Open Spaces services.
- Finalise a 12-month evaluation of the Food and Garden Organics roll out.
- Transition community services, youth, and early years services to a partnership and advocacy model with other community organisations rather than direct service delivery, where appropriate.
- Transition to the new Visitor Economy Partnership.

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Roads	Condition	98%	98%	98%
Waste Management	Waste Diversion	38%	45%	50%
Aquatic Facilities	Utilisation	1.10	1.66	1.67

2.3 Performance and transformation

Service Area	Alignment with Council Plan Domains and Objectives				2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
	Life	Future	Together				
Financial Services			✓	Exp	1,931	1,365	1,533
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.				Rev	988	436	252
				Net	943	929	1,281
ICT			✓	Exp	2,088	2,324	1,735
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.				Rev	-	-	-
				Net	2,088	2,324	1,735
People and Culture			✓	Exp	1,120	1,121	1,168
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.				Rev	-	-	-
				Net	1,120	1,121	1,168
Governance and Risk			✓	Exp	1,556	1,871	1,618
Good governance is provided through the development and implementation of policies and procedures that support good decision making.				Rev	7	6	3
				Net	1,549	1,865	1,615
Net Cost to Council for Performance and Transformation					5,700	6,239	5,800

* numbers are subject to minor roundings

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.
- Further digitise payment methods, especially in relation to rate notice payments.
- Implementation of new organisational structure, to support the new Council Plan.
- Develop four-year service plans to ensure each service aligns with the direction of the new Council Plan.

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Governance	Consultation and engagement	52	52	53

2.4 Service performance outcome indicators

These are standard service performance indicators as required by State Legislation.

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>

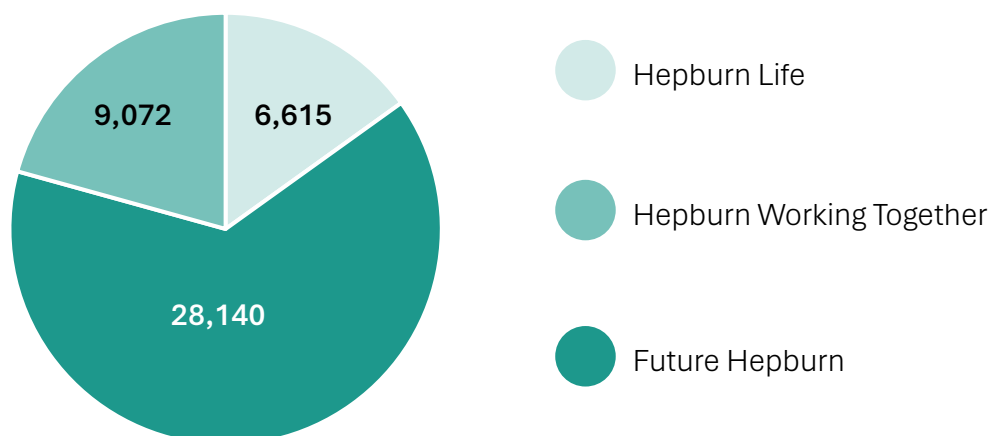
2.5 Reconciliation of strategic objectives with budgeted result

Operating result reconciliation

Domain	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Hepburn Life	3,018	4,429	1,411
Future Hepburn	11,411	19,200	7,789
Hepburn Working Together	6,870	7,131	261
Total	21,299	30,760	9,461
Expenses added in:			
Depreciation & Amortisation	9,473		
Finance costs	555		
Deficit before funding sources	31,327		
Funding sources added in:			
Rates and charges	23,421		
Victorian Grants Commission	6,654		
Capital Grants	3,962		
Capital Contributions	457		
Total Funding Sources	34,494		
Operating surplus / (deficit) for the year	3,167		

2.6 Total budgeted expenditure by domain

2025/26 Budgeted Expenditure by Domain - \$'000 (Operational and Capital Works)



2.7 Operating efficiencies

Council has been required this year to make decisions on the reduction of \$2.53m in operational budgets while minimising the impact on services. This is in addition to the \$1.5m of operational efficiencies that was achieved in 2024/2025. The table in the services section of the Executive Summary details the areas identified for changes to budgets in 2025/2026 to achieve these operational efficiencies.

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 an impact on service delivery. The \$2.53m in operational expenditure savings is equivalent to 6.2 per cent of the total operating expenditure and comes on top of implementing \$1.50m in 2024/2025.

It is noted that these operational efficiencies are over, and above the offset of costs associated with a general increase in expense. Across the organisation we have seen increases to almost all costs – including materials, legal fees, 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 2025/2026 has been supplemented with projections to 2028/2029.

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 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	26,936	28,951	29,791	30,714	31,660
Statutory fees and fines	4.1.2	894	908	1,044	1,080	1,118
User fees	4.1.3	741	792	827	865	904
Grants - Operating	4.1.4	8,862	7,458	7,746	8,046	8,358
Grants - Capital	4.1.4	8,087	3,962	1,841	1,938	1,938
Contributions - monetary	4.1.5	280	250	250	250	250
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		24	207	296	312	300
Other income	4.1.6	1,592	1,427	1,459	1,491	1,524
Total income / revenue		47,416	43,955	43,254	44,696	46,051
Expenses						
Employee costs	4.1.7	17,269	16,063	16,004	16,580	17,177
Materials and services	4.1.8	16,641	13,719	13,991	14,413	14,904
Depreciation	4.1.9	10,380	9,473	9,832	10,150	10,445
Bad and doubtful debts - allowance for impairment losses		15	5	5	5	5
Borrowing costs		401	555	480	403	322
Other expenses	4.1.10	1,064	973	1,021	1,031	1,277
Total expenses		45,769	40,788	41,333	42,581	44,130
Surplus/(deficit) for the year		1,647	3,167	1,921	2,115	1,921
Other comprehensive income Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment / (decrement)		-	-	-	-	-
Total other comprehensive result		-	-	-	-	-
Total comprehensive result		1,647	3,167	1,921	2,115	1,921

3.2 Balance sheet

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS						
Current assets						
Cash and cash equivalents		7,697	6,198	6,360	6,808	6,814
Trade and other receivables		5,859	3,066	3,197	3,243	3,291
Inventories		5	5	5	5	5
Other assets		80	80	80	80	80
Total current assets	4.2.1	13,641	9,349	9,642	10,136	10,190
Non-current assets						
Property, infrastructure, plant & equipment		491,611	495,206	494,691	494,245	493,970
Total non-current assets	4.2.1	491,611	495,206	494,691	494,245	493,970
Total assets		505,252	504,554	504,333	504,381	504,160
LIABILITIES						
Current liabilities						
Trade and other payables		2,810	2,525	2,410	2,447	2,489
Trust funds and deposits		1,736	1,736	1,736	1,736	1,736
Unearned Income		1,629	-	-	-	-
Provisions		2,679	2,679	2,679	2,679	2,679
Interest-bearing liabilities	4.2.3	1,951	2,026	2,103	2,184	2,269
Total current liabilities	4.2.2	10,806	8,967	8,929	9,047	9,173
Non-current liabilities						
Provisions		537	537	537	537	537
Interest-bearing liabilities	4.2.3	12,026	10,000	7,897	5,713	3,444
Total non-current liabilities	4.2.2	12,563	10,537	8,434	6,249	3,981
Total liabilities		23,369	19,504	17,362	15,296	13,153
Net assets		481,883	485,050	486,971	489,086	491,006
Equity						
Accumulated surplus		142,660	146,986	148,927	150,991	152,912
Reserves		339,223	338,064	338,044	338,094	338,094
Total equity		481,883	485,050	486,971	489,086	491,006

3.3 Statement of changes in equity

For the four years ending 30 June 2029

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024/25 Forecast					
Balance at beginning of the financial year		480,237	140,192	334,040	6,005
Surplus/(deficit) for the year		1,647	1,647	-	-
Transfers to other reserves			(900)	-	900
Transfers from other reserves		-	1,721	-	(1,721)
Balance at end of the financial year		481,883	142,660	334,040	5,184
2025/26 Budget					
Balance at beginning of the financial year		481,883	142,660	334,040	5,184
Surplus/(deficit) for the year		3,167	3,167	-	-
Transfers to other reserves	4.3.1	-	(1,403)	-	1,403
Transfers from other reserves	4.3.1	-	2,562	-	(2,562)
Balance at end of the financial year	4.3.2	485,050	146,986	334,040	4,025
2026/27 Budget					
Balance at beginning of the financial year		485,050	146,986	334,040	4,025
Surplus/(deficit) for the year		1,921	1,921	-	-
Transfers to other reserves		-	(900)	-	900
Transfers from other reserves		-	920	-	(920)
Balance at end of the financial year		486,971	148,927	334,040	4,005
2027/28 Budget					
Balance at beginning of the financial year		486,971	148,926	334,040	4,005
Surplus/(deficit) for the year		2,115	2,115	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	150	-	(150)
Balance at end of the financial year		489,086	150,991	334,040	4,055
2028/29 Budget					
Balance at beginning of the financial year		489,086	150,991	334,040	4,055
Surplus/(deficit) for the year		1,921	1,921	-	-
Balance at end of the financial year		491,006	152,912	334,040	4,055

3.4 Statement of cash flows

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		28,121	31,744	29,660	30,668	31,612
Statutory fees and fines		894	908	1,044	1,080	1,118
User fees		741	792	827	865	904
Grants - operating		9,523	6,550	7,746	8,046	8,358
Grants - capital		8,087	3,633	1,841	1,938	1,938
Contributions - monetary		280	250	250	250	250
Interest received		230	170	170	170	170
Other receipts		1,362	866	1,289	1,321	1,354
Employee costs		(17,269)	(16,063)	(16,004)	(16,580)	(17,177)
Materials and services		(17,979)	(14,004)	(14,106)	(14,376)	(14,862)
Other payments		(1,079)	(978)	(1,026)	(1,036)	(1,282)
Net cash provided by/(used in) operating activities	4.4.1	12,912	13,867	11,691	12,346	12,383
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(17,477)	(13,068)	(9,732)	(10,261)	(10,621)
Proceeds from sale of property, infrastructure, plant and equipment		235	207	710	869	750
Net cash provided by/ (used in) investing activities	4.4.2	(17,242)	(12,861)	(9,022)	(9,392)	(9,871)
Cash flows from financing activities						
Finance costs		(401)	(555)	(480)	(403)	(322)
Proceeds from borrowings		5,528	-	-	-	-
Repayment of borrowings		(932)	(1,951)	(2,026)	(2,103)	(2,184)
Net cash provided by/(used in) financing activities	4.4.3	4,196	(2,506)	(2,506)	(2,506)	(2,506)
Net increase/(decrease) in cash & cash equivalents		(134)	(1,499)	162	448	6
Cash and cash equivalents at the beginning of the financial year		7,832	7,697	6,198	6,360	6,808
Cash and cash equivalents at the end of the financial year		7,697	6,198	6,360	6,808	6,814

3.5 Statement of capital works

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Buildings and improvements		3,392	2,212	1,051	1,077	1,104
Total property		3,392	2,212	1,051	1,077	1,104
Plant and equipment						
Plant, machinery and equipment		1,287	1,331	1,611	2,222	2,245
Computers and telecommunications		265	610	830	215	221
Library books		50	62	63	65	66
Total plant and equipment		1,602	2,003	2,504	2,502	2,532
Infrastructure						
Roads		3,617	6,589	5,034	4,783	5,646
Bridges		3,266	276	236	1,077	248
Footpaths and cycleways		195	229	210	215	221
Drainage		98	320	103	106	108
Recreational, leisure and community facilities		2,020	858	226	248	237
Parks, open space and streetscapes		3,178	581	368	253	524
Other infrastructure		110	-	-	-	-
Total infrastructure		12,483	8,853	6,177	6,682	6,984
Total capital works expenditure	4.5.1	17,477	13,068	9,732	10,261	10,621
Represented by:						
New asset expenditure		2,511	2,284	-	-	-
Asset renewal expenditure		13,891	10,298	9,732	10,261	10,621
Asset upgrade expenditure		1,075	485	-	-	-
Total capital works expenditure	4.5.1	17,477	13,068	9,732	10,261	10,621
Funding sources represented by:						
Grants		8,087	3,962	1,841	1,938	1,938
Contributions & asset sales		40	237	710	869	750
Council cash		3,822	8,868	7,181	7,454	7,933
Borrowings		5,528	-	-	-	-
Total capital works expenditure	4.5.1	17,477	13,068	9,732	10,261	10,621

3.6 Statement of human resources

For the four years ending 30 June 2029

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	17,269	16,063	16,004	16,580	17,177
Employee costs - capital	1,045	1,043	1,080	1,119	1,160
Total staff expenditure	18,314	17,106	17,084	17,699	18,337
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees *	172.6	155.8	155.8	155.8	155.8
Temp staff and contractors	1.7	0.4	0.4	0.4	0.4
Total staff numbers	174.3	156.2	156.2	156.2	156.2

* allows for operational staff efficiencies in 2025/26 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 2025/26	Permanent		Temporary	
		Full Time	Part Time	Fixed Term & Casual	Contractors
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Services	410	410	-	-	-
Development and Community	4,461	3,230	515	717	-
Infrastructure and Delivery	9,356	7,384	974	977	22
Performance and Transformation	3,209	2,461	747	-	-
Total Permanent Staff expenditure	15,720	13,485	2,235		
Total Fixed Term & Casual Staff	1,695			1,695	
Total Contractors Costs	22				22
Operational Staff efficiencies to be determined	(330)	(330)			
Subtotal - All Staffing Costs	17,106	13,155	2,235	1,695	22
Capitalised labour costs	(1,043)	(1,043)	-	-	-
Total expenditure	16,063	12,112	2,235	1,695	22

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

Directorate	Budget 2025/26	Comprises			
		Permanent		Temporary	
		Full Time	Part Time	Fixed Term & Casual	Contractors
Executive Services	2.0	2.0	-	-	-
Development and Community	39.8	26.0	4.7	8.9	0.2
Infrastructure and Delivery	92.8	73.0	8.6	11.0	0.2
Performance and Transformation	24.9	18.0	6.9	-	-
Operational Staff efficiencies to be determined (est.)	(3.3)	(3.3)	-	-	-
Total staff	156.2	115.7	20.2	19.9	0.4

Several vacancies that arose during the 2024/25 year have not been filled in anticipation of reduced FTE numbers in 2025/26 due to the required operational savings.



Summary of planned human resources expenditure

For the four years ending 30 June 2029

	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000
EXECUTIVE SERVICES				
Permanent - Full time	410	425	440	456
Women	106	109	113	118
Men	305	316	327	339
Persons of self-described gender	-	-	-	-
Total Executive Services	410	425	440	456
DEVELOPMENT AND COMMUNITY				
Permanent - Full time	3,230	3,238	3,351	3,467
Women	1,765	1,721	1,779	1,839
Men	1,178	1,220	1,264	1,309
Persons of self-described gender	-	-	-	-
Vacant Positions	287	297	308	319
Permanent - Part time	515	533	552	572
Women	391	406	420	435
Men	123	128	132	137
Persons of self-described gender	-	-	-	-
Total Development and Community	3,744	3,771	3,903	4,039
INFRASTRUCTURE AND DELIVERY				
Permanent - Full time	7,384	7,439	7,702	7,976
Women	1,655	1,508	1,562	1,618
Men	5,559	5,755	5,958	6,169
Persons of self-described gender	-	-	-	-
Vacant Positions	170	176	182	189
Permanent - Part time	973	905	937	971
Women	722	748	775	803
Men	191	94	97	101
Persons of self-described gender	-	-	-	-
Vacant Positions	60	62	65	67
Total Infrastructure and Delivery	8,357	8,343	8,639	8,947
PERFORMANCE AND TRANSFORMATION				
Permanent - Full time	2,461	2,426	2,511	2,597
Women	1,767	1,707	1,765	1,824
Men	589	610	632	655
Persons of self-described gender	-	-	-	-
Vacant Positions	106	109	113	118
Permanent - Part time	747	671	694	720
Women	705	627	649	673
Men	42	44	45	47
Persons of self-described gender	-	-	-	-
Total Performance and Transformation	3,209	3,097	3,205	3,317
Casuals, temporary and other expenditure	1,716	1,778	1,842	1,909
Operational Staff Efficiencies to be determined	(330)	-	-	-
Total staff expenditure	17,106	17,084	17,699	18,337
<i>Of which:</i>				
Capitalised labour costs	1,043	1,080	1,119	1,160

Continued

	2025/26	2026/27	2027/28	2028/29
	FTE	FTE	FTE	FTE
EXECUTIVE SERVICES				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Total Executive Services	2.0	2.0	2.0	2.0
DEVELOPMENT AND COMMUNITY				
Permanent - Full time	26.0	26.0	26.0	26.0
Women	14.0	14.0	14.0	14.0
Men	9.0	9.0	9.0	9.0
Persons of self-described gender	-	-	-	-
Vacant Positions	3.0	3.0	3.0	3.0
Permanent - Part time	4.7	4.7	4.7	4.7
Women	3.4	3.4	3.4	3.4
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	-	-	-	-
Total Development and Community	30.7	31.9	30.7	30.7
INFRASTRUCTURE AND DELIVERY				
Permanent - Full time	73.0	73.0	73.0	73.0
Women	15.0	15.0	15.0	15.0
Men	56.0	56.0	56.0	56.0
Persons of self-described gender	-	-	-	-
Vacant Positions	2.0	2.0	2.0	2.0
Permanent - Part time	8.6	8.6	8.6	8.6
Women	6.1	6.1	6.1	6.1
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	-	-	-	-
Vacant Positions	0.5	0.5	0.5	0.5
Total Infrastructure and Delivery	81.6	81.6	81.6	81.6
PERFORMANCE AND TRANSFORMATION				
Permanent - Full time	18.0	18.0	18.0	18.0
Women	12.0	12.0	12.0	12.0
Men	5.0	5.0	5.0	5.0
Persons of self-described gender	-	-	-	-
Vacant Positions	1.0	1.0	1.0	1.0
Permanent - Part time	6.9	6.9	6.9	6.9
Women	6.5	6.5	6.5	6.5
Men	0.4	0.4	0.4	0.4
Persons of self-described gender	-	-	-	-
Total Performance and Transformation	24.9	24.9	24.9	24.9
Casuals and temporary staff	20.3	20.3	20.3	20.3
Operational Staff Efficiencies to be determined (est.)	(3.3)	-	-	-
Total staff numbers	156.2	156.2	156.2	156.2
<i>Of which:</i>				
Capitalised labour	8.8	8.8	8.8	8.8

04

Notes to the financial statements

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

4.1 Comprehensive income statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year, without an approved Essential Services Commission (ESC) approved rate cap application. For 2025/2026 year the FGRS cap has been set at 3.00 per cent. 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 the context of the Financial Vision 2024–2027, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community. A rate cap variation has been sought from the ESC that aligns with the current and projected financial outlook of Council and as such, the average revenue generated by the general rate and municipal charge will increase by 10.00 per cent. This comprises:

- A permanent uplift of 7 per cent relating to the financial viability and long-term sustainability of the Council; and
- 3 per cent being the rate cap set by the Minister for Local Government for 2025/2026.

This budget will raise total rates and charges for 2025/2026 of \$28,951,181.

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

	Forecast Actual 2024/25	Budget 2025/26	Change	
	\$'000	\$'000	\$'000	%
General rates*	20,842	23,094	2,252	10.8%
Waste management charge	2,674	2,647	(26)	-1.0%
Service rates and charges	3,093	2,883	(210)	-6.8%
Supplementary rates and rate adjustments	120	120	-	0.0%
Interest on rates and charges	200	200	-	0.0%
Revenue in lieu of rates	7	7	-	0.0%
Total rates and charges	26,936	28,951	2,014	7.5%

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

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

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change	%
General rate for residential properties	0.002217	0.002414	0.0002	8.86%
Rate concession for farm properties	0.001441	0.001569	0.0001	8.87%
General rate for commercial properties	0.002572	0.002800	0.0002	8.85%
General rate for mixed use properties	0.002572	0.002800	0.0002	8.85%
General rate for industrial properties	0.002572	0.002800	0.0002	8.85%
General rate for vacant land township properties	0.002771	0.003017	0.0002	8.87%
General rate for vacant land other properties	0.002217	0.002414	0.0002	8.86%
Rate concession for trust for nature properties	0.001108	0.001207	0.0001	8.92%
Rate concession for recreational properties	0.001108	0.001207	0.0001	8.92%

*Cents/\$CIV are subject to minor changes as the general revaluation is finalised, and will be amended when the budget is adopted in June 2025. The percentage change is not equal to 10 per cent (the rate rise) as the cents/\$CIV considers the movement in valuations of properties.

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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Residential	13,814	15,610	1,796	13.0%
Farm	2,514	2,674	159	6.3%
Commercial	2,416	2,628	212	8.8%
Industrial	106	122	16	15.2%
Mixed Use	367	409	41	11.3%
Vacant land - township	756	782	25	3.4%
Vacant land - other	830	829	(2)	-0.2%
Trust for nature	23	24	1	4.5%
Recreational *	15	17	3	18.9%
Total amount to be raised by general rates	20,842	23,094	2,252	10.8%

* Recreational not subject to the rate cap

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	2024/25	2025/26	Change	%
	Budget Number	Budget Number		
Residential	8,002	8,146	144	1.8%
Farm	1,168	1,188	20	1.7%
Commercial	948	927	(21)	-2.2%
Industrial	63	63	-	0.0%
Mixed use	129	126	(3)	-2.3%
Vacant land - township	679	659	(20)	-2.9%
Vacant land - other	860	835	(25)	-2.9%
Trust for nature	24	24	-	0.0%
Recreational	12	13	1	8.3%
Total number of assessments	11,885	11,981	96	0.8%

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	2024/25	2025/26	Change	%
	\$'000	\$'000	\$'000	
Residential	6,231,023	6,467,771	236,748	3.8%
Farm	1,744,784	1,704,366	(40,418)	-2.3%
Commercial	939,321	938,589	(732)	-0.1%
Industrial	41,230	43,620	2,390	5.8%
Mixed Use	142,805	145,960	3,155	2.2%
Vacant land - township	272,939	259,164	(13,775)	-5.0%
Vacant land - other	374,596	343,334	(31,262)	-8.3%
Trust for Nature	20,710	19,885	(825)	-4.0%
Recreational	13,250	14,470	1,220	9.2%
Total value of land	9,780,658	9,937,159	156,501	1.6%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024/25 \$	2025/26 \$	\$	%
Kerbside landfill - township (120L) - fortnightly	120	120	-	0.0%
Kerbside landfill - rural (140L) - fortnightly	140	140	-	0.0%
Kerbside mixed recycling (240L) - fortnightly	110	110	-	0.0%
Kerbside food and garden organics (120L) - weekly	190	150	(40)	-21.1%
Kerbside landfill - commercial (240L) - weekly	485	485	-	0.0%
Waste management improved charge	230	230	-	0.0%
Waste management unimproved charge	230	230	-	0.0%

4.1.1(h) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Kerbside landfill - township (120L) - fortnightly	662	684	22	3.3%
Kerbside landfill - rural (140L) - fortnightly	261	317	56	21.3%
Kerbside mixed recycling (240L) - fortnightly	910	905	(5)	-0.5%
Kerbside food and garden organics (120L) - weekly	1,071	848	(223)	-20.8%
Kerbside landfill - commercial (240L) - weekly	189	129	(60)	-31.8%
Waste management improved charge	2,269	2,266	(4)	-0.2%
Waste management unimproved charge	404	382	(23)	-5.6%
Total	5,767	5,530	(237)	-4.1%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	13,814	15,610	1,796	13.0%
Farm	2,514	2,674	159	6.3%
Commercial	2,416	2,628	212	8.8%
Industrial	106	122	16	15.2%
Mixed Use	367	409	41	11.3%
Vacant land - township	756	782	25	3.4%
Vacant land - other	830	829	(2)	-0.2%
Trust for Nature	23	24	1	4.5%
Recreational	15	17	3	18.9%
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	1,112	1,130	17	1.5%
Kerbside landfill - rural (140L) - fortnightly	910	905	(5)	-0.5%
Kerbside mixed recycling (240L) - fortnightly	1,071	848	(223)	-20.8%
Waste management improved charge	2,269	2,266	(4)	-0.2%
Waste management unimproved charge	404	382	(23)	-5.6%
Total rates and charges	26,936	28,951	2,015	7.5%

4.1.1(j) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates (Prior year annualised)	\$20,272,397	\$20,982,320
Number of rateable properties (excluding recreational)	11,873	11,965
Base Average Rates	\$1,707.44	\$1,753.64
Maximum Rate Increase (set by the State Government)	2.75%	10.00%
Capped Average Rate	\$1,754.39	\$1,929.01
Maximum General Rates and Municipal Charges Revenue	\$20,829,888	\$23,080,552
Budgeted General Rates and Municipal Charges Revenue	\$20,827,274	\$23,076,520
Budgeted Supplementary Rates	\$120,000	\$120,000
Budgeted Total Rates and Municipal Charges Revenue	\$20,947,274	\$23,196,520

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 (2025/2026: 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 0.0024135 per cent (0.24135 cents in the dollar of CIV) for all rateable residential properties;
- A concessional rate of 0.0015688 per cent (0.15688 cents in the dollar of CIV) for all rateable farm properties;
- A general rate of 0.0027997 per cent (0.27997 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.0027997 per cent (0.27997 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.0027997 per cent (0.27997 cents in the dollar of CIV) for all rateable mixed use properties;
- A general rate of 0.0030169 per cent (0.30169 cents in the dollar of CIV) for all rateable vacant land-township properties;

- A general rate of 0.0024135 per cent (0.24135 cents in the dollar of CIV) for all rateable vacant land-other properties;
- A concessional rate of 0.0012068 per cent (0.12068 cents in the dollar of CIV) for all rateable trust for nature properties;
- A concessional rate of 0.0012068 per cent (0.12068 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. There are no changes to rating differentials proposed in the 2025/2026 budget. Comprehensive details on rates can be found in the Revenue and Rating Plan 2025–2029.

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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Infringements and costs	58	58	-	0.0%
Permits	101	174	73	72.6%
Registration fees	240	280	40	16.7%
Planning fees	410	300	(110)	-26.8%
Other fees and fines	86	97	12	13.5%
Total statutory fees and fines	894	908	15	1.6%

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 unit rates are made in accordance with legislative requirements. The reduction in planning fees is due to a decrease in development activities (planning applications) compared to previous years, which saw an increase in development post-pandemic.

4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Aquatic centres	11	11	-	0.0%
Building services	30	100	70	229.7%
Waste management services	615	550	(65)	-10.6%
Other fees and charges	84	130	46	54.1%
Total user fees	741	792	51	6.8%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of building services. User charges are projected to increase by 6.8 per cent or \$51,000 over 2025/2026, mainly due to increases as a result of reviewing service delivery methods, and a desire following community deliberate panel to increase user fees where possible rather than have further reduction in services. The council plan includes



4.1.4 Grants

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

	Forecast Actual 2024/25	Budget 2025/26	Change	
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	12,389	8,204	(4,185)	-33.8%
State funded grants	4,560	3,215	(1,344)	-29.5%
Total grants recieved	16,949	11,420	(5,529)	-32.6%
(A) OPERATING GRANTS				
<i>Recurrent – Commonwealth Government</i>				
Financial Assistance Grants - General	4,378	4,545	167	3.8%
Financial Assistance Grants - Local Roads	2,028	2,108	81	4.0%
Community health	1	1	0	6.3%
<i>Recurrent - State Government</i>				
Libraries	177	177	-	0.0%
Maternal and child health	225	225	-	0.0%
Emergency management and preparation	120	120	-	0.0%
School crossing supervisors	46	46	-	0.0%
Youth	36	40	5	12.7%
Community safety	3	3	1	20.0%
Other	61	62	1	1.7%
Total recurrent grants	7,073	7,327	254	3.6%
<i>Non-recurrent - State Government</i>				
Community Health	52	-	(52)	-100.0%
Emergency management and preparation	321	128	(193)	-60.1%
Commerce and tourism	180	-	(180)	-100.0%
Storm Recovery	615	-	(615)	-100.0%
Libraries	185	-	(185)	-100.0%
Recreation	138	-	(138)	-100.0%
Other	298	2	(295)	-99.2%
Total non-recurrent grants	1,789	130	(1,659)	-92.7%
Total operating grants	8,862	7,458	(1,405)	-15.9%
(B) CAPITAL GRANTS				
<i>Recurrent – Commonwealth Government</i>				
Roads to recovery	1,259	1,550	291	23.1%
Total recurrent grants	1,259	1,550	291	23.1%
<i>Non-recurrent – Federal Government</i>				
Local Government Community Infrastructure Funding	2,163	-	(2,163)	-100.0%
Roads and bridges	2,560	-	(2,560)	-100.0%
<i>Non-recurrent – State Government</i>				
Roads	-	2,231	2,231	
Buildings	390	-	(390)	-100%
Recreation	1,566	182	(1,385)	-88.4%
Other	148	-	(148)	-100.0%
Total non-recurrent grants	6,828	2,412	(4,415)	-64.7%
Total capital grants	8,087	3,962	(4,125)	-51.0%
Total grants	16,949	11,420	(5,529)	-32.6%

Operating grants encompass all monies received from State and Federal sources to support the delivery of Council's services to ratepayers. Overall, the projected level of operating grants is expected to decrease by 15.9 per cent or \$1.405m compared to 2024/2025. This reduction is due to the completion of various one-off grants received for specific projects in previous financial years, which do not need to be budgeted for in 2025/2026. A detailed list of all grants by type and source, classified by type and source 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 51 per cent or \$5.146m compared to 2024/2025. This is due to the completion of projects in 2024/2025 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 2025/2026 year.

Although the total grants are decreasing, due to one off grants, it is pleasing to note that recurrent (on-going) grants are budgeted to increase by \$0.55m to a total of \$8.97m for our

4.1.5 Contributions

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Monetary	280	250	(30)	-10.7%
Total contributions	280	250	(30)	-10.7%

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. Reduction is as a result of development decreasing to more consistent levels than the post-pandemic surge.

4.1.6 Other income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Interest	230	170	(60)	-26.1%
Rental income	1,212	1,192	(20)	-1.6%
Other	150	65	(85)	-56.7%
Total other income	1,592	1,427	(165)	-10.4%

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 which is expected to reduce given Councils lower cash holdings, and rental income. Sale of materials within Other is anticipated to reduce in line with current sales trends from 2024/2025.

4.1.7 Employee costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Wages and salaries	14,613	13,797	(816)	-5.6%
WorkCover	379	458	79	20.8%
Superannuation	1,819	1,703	(116)	-6.4%
Fringe Benefits Tax	84	84	-	0.0%
Other initiatives	374	22	(352)	-94.2%
Total employee costs	17,269	16,063	(1,206)	-7.0%

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 7.0 per cent or \$1.21m compared to 2024/2025 due to a planned review of operational effectiveness across all services within Council to ensure future financial sustainability, and service cuts required per the Financial Vision.

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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Contract and consultant payments	9,909	6,579	(3,330)	-33.6%
Materials and maintenance	3,965	4,436	472	11.9%
Utilities	596	590	(6)	-0.9%
Office administration	336	326	(10)	-2.8%
Information technology	1,079	1,000	(79)	-7.3%
Insurance	757	787	30	4.0%
Total materials and services	16,641	13,719	(2,922)	-17.6%

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 17.6 per cent or \$2.922m compared to 2024/2025. A major impact of the decrease in costs relates to the identified operational efficiencies for Council and the finishing of works in 2024/2025 on one-off special operating projects.

4.1.9 Depreciation

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	2,865	2,652	(213)	-7.4%
Plant & equipment	1,192	1,042	(150)	-12.6%
Infrastructure	6,322	5,779	(543)	-8.6%
Total depreciation and amortisation	10,380	9,473	(907)	-8.7%

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 decreased due to a reduced capital program over the last year.

4.1.10 Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Auditors remuneration- VAGO	56	56	-	0.0%
Auditors remuneration - Internal	33	33	-	0.0%
Councillors allowances	318	312	(6)	-1.7%
Community grants	379	261	(119)	-31.3%
Others	278	312	34	12.1%
Total other expenses	1,064	973	(90)	-8.5%

Other expenses relate to a range of unclassified items including contributions to community groups, audit expenses, Councillor allowances and other miscellaneous expenditure items. Other expenses are budgeted to decrease by 8.5 per cent or \$90,000 compared to 2024/2025 due to a planned review of operational effectiveness across all services within Council to ensure future financial sustainability.



4.2 Balance sheet

4.2.1 Assets

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Assets				
Current assets				
Cash and cash equivalents	7,697	6,198	(1,499)	-19.5%
Trade and other receivables	5,859	3,066	(2,793)	-47.7%
Inventories	5	5	-	0.0%
Other assets	80	80	-	0.0%
Total current assets	13,641	9,349	(4,292)	-31.5%
Non-current assets				
Property, infrastructure, plant & equipment	491,611	495,206	3,594	0.7%
Total non-current assets	491,611	495,206	3,594	0.7%
Total assets	505,252	504,554	(698)	-0.1%

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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
LIABILITIES				
Current liabilities				
Trade and other payables	2,810	2,525	(285)	-10.1%
Trust funds and deposits	1,736	1,736	-	0.0%
Provisions	2,679	2,679	-	0.0%
Unearned Income	1,629	-	(1,629)	-100.0%
Interest-bearing liabilities	1,951	2,026	75	3.8%
Total current liabilities	10,806	8,967	(1,839)	-17.0%
Non-current liabilities				
Provisions	537	537	-	0.0%
Interest-bearing liabilities	12,026	10,000	(2,026)	-16.8%
Total non-current liabilities	12,563	10,537	(2,026)	-16.1%
Total liabilities	23,369	19,504	(3,865)	-16.5%

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 were impacted by new borrowings in 2024/2025 of \$5.528m.

Council has been, and will continue to be in a position to pay all debts as they are due and payable.

4.2.3 Borrowings

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

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000
Amount borrowed as at 30 June of the prior year	9,382	13,978
Amount proposed to be borrowed	5,528	-
Amount projected to be redeemed	(932)	(1,951)
Amount of borrowings as at 30 June	13,978	12,026

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 determined that no new loans will be taken out in 2025/2026.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2024/2025 (Forecast)				13,978
2025/2026	-	1,951	555	12,026
2026/2027	-	2,026	480	10,000
2027/2028	-	2,103	403	7,897
2028/2029	-	2,184	322	5,713

4.2.4 Unrestricted cash

	Budget 2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000
Cash and Cash Equivalents at end of financial year	6,198	6,360	6,808	6,814
<i>Less</i>				
Statutory Reserves	2,488	2,468	2,318	2,318
Discretionary Reserves	1,536	1,536	1,736	1,736
Trust Funds and Deposits	1,736	1,736	1,736	1,736
Budgeted unrestricted cash at end of financial year	437	620	1,018	1,024

Council has continued to focus on returning its unrestricted cash to a positive position. Unrestricted cash is forecast as a surplus of only \$0.44m at 30 June 2026. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure.

It is important to note that Council adopts a conservative approach in calculating unrestricted cash by including discretionary reserve balances. This approach is taken because Council has committed to the community on the use of these funds, even though there are no legislative restrictions. Reporting by State Government, including that by the Victorian Auditor Generals Officers (VAGO) excludes discretionary reserves. If Council were to use this ratio, the unrestricted cash would be higher, as demonstrated in the above table.

The level of unrestricted cash is manageable but needs constant attention, and is in line with our Financial Vision, with the level being on the lower side early in the 10-years and improving over the medium term.

4.3 Statement of changes in equity

4.3.1 Reserves

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025/2026 Budget				
Balance at beginning of the financial year	481,883	142,660	334,040	5,184
Surplus/(deficit) for the year	3,167	3,167	-	-
Transfers to other reserves	-	(1,403)	-	1,403
Transfers from other reserves	-	2,562	-	(2,562)
Balance at end of the financial year	485,050	146,986	334,040	4,025

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 2025/2026 are forecast to be a transfer from reserves of \$1.16m. Each reserve and their forecast balance are shown below, with all 'other reserves' cash backed.

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Asset revaluation reserve	334,040	334,040	-	0.0%
Other reserves				
Open Space Recreation Reserve *	1,853	1,379	(474)	-25.6%
Mineral Springs Reserves Financial Reserve	703	-	(703)	-100.0%
Waste Management Reserve	716	1,109	393	54.9%
Discretionary Reserves				
Mt Beckworth Pit Reserve	28	28	-	0.0%
Smeaton Hill Pit Reserve	74	74	-	0.0%
Staff Accommodation and Community Facilities Reserve	1,809	1,434	(375)	-20.7%
Total Other Reserves	5,183	4,025	(1,159)	-22.4%
Total Reserves	339,223	338,064	(1,159)	-0.3%

*Indicates statutory reserve

Council has allocated \$770,000 in the 2025/2026 capital works budget for repair and renewal of the ceiling at the Bathhouse in Hepburn Springs. This funding is sourced from the Mineral Springs reserve, which accounts for the reduced balance as of June 2026. The reserve will be replenished in the following years. The works commenced in April 2025, and an adjustment will be made after 30 June 2025 to accurately reflect the extent of the works in the 2024/2025 year.

The Daylesford Community Facilities (Detailed Design) will be subject to a further Council report (expected in August) and resolution following community engagement on the concept plans. The project will only proceed based on the council's resolution, and is funded from the Staff Accommodation and Community Facilities Reserve.

4.3.2 Equity

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Equity				
Accumulated surplus	142,660	146,986	4,326	3.0%
Reserves	339,223	338,064	(1,159)	-0.3%
Total Equity	481,883	485,050	3,167	0.7%

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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Rates and charges	28,121	31,744	3,622	12.9%
Statutory fees and fines	894	908	14	1.6%
User fees	741	792	51	6.8%
Grants - operating	9,523	6,550	(2,973)	-31.2%
Grants - capital	8,087	3,633	(4,454)	-55.1%
Contributions - monetary	280	250	(30)	-10.7%
Interest received	230	170	(60)	-26.1%
Other receipts	1,362	866	(496)	-36.4%
Employee costs	(17,269)	(16,063)	1,206	-7.0%
Materials and services	(17,979)	(14,004)	3,974	-22.1%
Other payments	(1,079)	(978)	100	-9.3%
Net cash provided by/(used in) operating activities	12,912	13,867	955	7.4%

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

4.4.2 Net cash flows provided by/used in investing activities

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
	Inflows (Outflows)	Inflows (Outflows)		
Payments for property, infrastructure, plant and equipment	(17,477)	(13,068)	4,409	-25.2%
Proceeds from sale of property, infrastructure, plant and equipment	235	207	(28)	-11.9%
Net cash provided by/ (used in) investing activities	(17,242)	(12,861)	4,381	-25.4%

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 2025/2026 budget for net cash used in investing activities is \$12.86m, which is \$4.38m less than 2024/2025. 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 2025/2026. This excludes any potential carry forward of capital works from 2024/2025 to 2025/2026.

4.4.3 Net cash flows provided by/used in financing activities

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
	Inflows (Outflows)	Inflows (Outflows)		
Finance costs	(401)	(555)	(154)	38.5%
Proceeds from borrowings	5,528	-	(5,528)	-100.0%
Repayment of borrowings	(932)	(1,951)	(1,019)	109.4%
Net cash provided by/(used in) financing activities	4,196	(2,506)	(6,702)	-159.7%

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 2025/2026 budget for cash flows provided by financing activities is a decrease in cash of \$6.7m from 2024/2025, as there are no new loans included in the 2025/2026 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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	3,392	2,212	(1,180)	-35%
Plant and equipment	1,602	2,003	401	25%
Infrastructure	12,483	8,853	(3,630)	-29%
Total	17,477	13,068	(4,409)	-25%

	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	2,212	-	1,727	485	-	-	2,212	-
Plant and equipment	2,003	-	2,003	-	-	207	1,796	-
Infrastructure	8,853	2,284	6,538	30	3,962	30	4,860	-
Total	13,068	2,284	10,268	515	3,962	237	8,868	-

4.5.2 Capital works program

	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council Cash	Loan
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY								
Buildings								
Hepburn Bathhouse - Ceiling Renewal *	770	-	770	-	-	-	770	-
Daylesford Community Facilities - Detailed Design*	375	-	-	375	-	-	375	-
Hepburn Bathhouse - Lift Renewal *	224	-	224	-	-	-	224	-
Minor Capital Works Program	165	-	165	-	-	-	165	-
Forward Design Program	150	-	150	-	-	-	150	-
Daylesford Transfer Station Masterplan *	110	-	-	110	-	-	110	-
Lake Jubilee Caravan Park - Toilet & Shed	103	-	103	-	-	-	103	-
Newlyn Recreation Reserve Floor Replacement	97	-	97	-	-	-	97	-
Wombat Hill Botanic Gardens - Glasshouse	85	-	85	-	-	-	85	-
Lee Medlyn Bottle Museum	73	-	73	-	-	-	73	-
Clunes Recreation Reserve Stadium	36	-	36	-	-	-	36	-
Park Lake Reserve - Rotunda	24	-	24	-	-	-	24	-
Park Lake Reserve - Rotunda	2,212	-	1,727	485	-	-	2,212	-

4.5.2 Capital works program

	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council Cash	Loan
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Vehicle and Plant Replacement	1,331	-	1,331	-	-	207	1,124	-
Computers and Telecommunications								
IT Hardware / Technology Renewal Program	610	-	610	-	-	-	610	-
Library books								
Library Collection Renewal	62	-	62	-	-	-	62	-
Total Plant and Equipment	2,003	-	2,003	-	-	207	1,796	-
INFRASTRUCTURE								
Roads								
Road Safety Improvements Program	2,284	2,284	-	-	2,091	-	193	-
Gravel Road Resheet Program	1,188	-	1,188		-	-	1,188	-
Bituminous Reseal Program	1,005	-	1,005		-	-	1,005	-
Charters Lane and Pearsons Road	850	-	850		619	-	231	-
Creswick - Lawrence Road	507	-	507		507	-	-	-
Burrall Street	424	-	424		424	-	-	-
Verge Improvements	110	-	110		-	-	110	-
Forward Design	110	-	110		-	-	110	-
Minor Capital Works	110	-	110	-	-	-	110	-
Bridges								
Hepburn Mineral Springs Pedestrian Bridge *	144	-	144	-	-	-	144	-
Minor Capital Works	132	-	132	-	-	-	132	-
Footpaths and Cycleways								
Lake Daylesford 'The Beach'	105	-	105	-	-	-	105	-
Minor Capital Works	100	-	100	-	-	-	100	-
Newlyn Township Path	24	-	24	-	-	-	24	-
Drainage								
Clunes Flood Study ^	210	-	210	-	140	-	70	-
Creswick Flood Study	55	-	55	-	-	-	55	-
Minor Capital Works	55	-	55	-	-	-	55	-
Recreational, Leisure & Community Facilities								
Sports Court Resurfacing	242	-	242	-	-	-	242	-
Trentham Sportsground Cricket Nets Renewal ^	242	-	242	-	182	20	41	-
Minor Capital Works	110	-	110	-	-	-	110	-
Forward Design Program	110	-	110	-	-	-	110	-
Pool Facilities Renewal Program	88	-	88	-	-	-	88	-
Soccer Club Upgrades	66	-	66	-	-	10	56	-
Bath Street Reserve Planning *	30	-	-	30	-	-	30	

Continued

	Project Cost \$'000	Asset Expenditure Types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Contrib./ Asset Sale	Council Cash	Loan
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE (cont.)								
Parks, Open Space and Streetscapes								
Hepburn Mineral Springs Reserves - Lighting *	145	-	145	-	-	-	145	-
Trentham Open Space Minor Projects *	144	-	144	-	-	-	144	-
Township Improvement Program	110	-	110	-	-	-	110	-
Queens Park Playground	97	-	97	-	-	-	97	-
BBQ & Park Furniture Renewal Program	55	-	55	-	-	-	55	-
TOTAL INFRASTRUCTURE	8,853	2,284	6,538	30	3,962	30	4,860	-
TOTAL CAPITAL WORKS	13,068	2,284	10,268	515	3,962	237	8,868	-

- The Daylesford Community Facilities (Detailed Design) will be subject to a further Council report and resolution following community engagement on the concept plans. The project will only proceed based on the council's resolution.
- Grant funding totalling \$321,500 is being sought for the Clunes Flood Study and Trentham Sportsground Cricket Nets, and these projects will proceed only if grant funding is awarded.
- Projects identified with an '*' are fully funded by Council Reserves amounting to a total movement of \$1.942m from the reserves.

The capital works program for 2025/2026 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 2024/2025 but not yet delivered will continue and funds will be carry-forward if not finalised by 30 June 2025.

4.5.3 Summary of planned capital works expenditure

For the years ended 30 June 2027, 2028, and 2029

2026/2027	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	1,051	-	1,051	-	1,051	-	250	801	-
Total Property	1,051	-	1,051	-	1,051	-	250	801	-
Plant and Equipment									
Plant, machinery and equipment	1,611	-	1,611	-	1,611	-	460	1,151	-
Computers and telecommunications	830	-	830	-	830	-	-	830	-
Library books	63	-	63	-	63	-	-	63	-
Total Plant and Equipment	2,504	-	2,504	-	2,504	-	460	2,044	-
Infrastructure									
Roads	5,034	-	5,034	-	5,034	1,841	-	3,193	-
Bridges	236	-	236	-	236	-	-	236	-
Footpaths and cycleways	210	-	210	-	210	-	-	210	-
Drainage	103	-	103	-	103	-	-	103	-
Recreational, leisure and community facilities	226	-	226	-	226	-	-	226	-
Parks, open space and streetscapes	368	-	368	-	368	-	-	368	-
Total Infrastructure	6,177	-	6,177	-	6,177	1,841	-	4,336	-
Total Capital Works Expenditure	9,732	-	9,732	-	9,732	1,841	710	7,181	-

2027/2028	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	1,077	-	1,077	-	1,077	-	250	827	-
Total Property	1,077	-	1,077	-	1,077	-	250	827	-
Plant and Equipment									
Plant, machinery and equipment	2,222	-	2,222	-	2,222	-	619	1,603	-
Computers and telecommunications	215	-	215	-	215	-	-	215	-
Library books	65	-	65	-	65	-	-	65	-
Total Plant and Equipment	2,502	-	2,502	-	2,502	-	619	1,883	-
Infrastructure									
Roads	4,783	-	4,783	-	4,783	1,938	-	2,845	-
Bridges	1,077	-	1,077	-	1,077	-	-	1,077	-
Footpaths and cycleways	215	-	215	-	215	-	-	215	-
Drainage	106	-	106	-	106	-	-	106	-
Recreational, leisure and community facilities	248	-	248	-	248	-	-	248	-
Parks, open space and streetscapes	253	-	253	-	253	-	-	253	-
Total Infrastructure	6,682	-	6,682	-	6,682	1,938	-	4,744	-
Total Capital Works Expenditure	10,261	-	10,261	-	10,261	1,938	869	7,454	-

For the four years ended 30 June 2029 continued

2028/2029	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Buildings	1,104		1,104	-	1,104	-	250	854	-
Total Property	1,104	-	1,104	-	1,104	-	250	854	-
Plant and Equipment									
Plant, machinery and equipment	2,245	-	2,245	-	2,245	-	500	1,745	-
Computers and telecommunications	221	-	221	-	221	-	-	221	-
Library books	66	-	66	-	66	-	-	66	-
Total Plant and Equipment	2,532	-	2,532	-	2,532	-	500	2,032	-
Infrastructure									
Roads	5,646	-	5,646	-	5,646	1,938	-	3,708	-
Bridges	248	-	248	-	248	-	-	248	-
Footpaths and cycleways	221	-	221	-	221	-	-	221	-
Drainage	108	-	108	-	108	-	-	108	-
Recreational, leisure and community facilities	237	-	237	-	237	-	-	237	-
Parks, open space and streetscapes	524	-	524	-	524	-	-	524	-
Total Infrastructure	6,984	-	6,984	-	6,984	1,938	-	5,046	-
Total Capital Works Expenditure	10,621	-	10,621	-	10,621	1,938	750	7,933	-

4.6 Non-capital projects program

For the years ended 30 June 2027, 2028, and 2029

Project name	Project Cost	Income	Net Cost to Council
	\$'000	\$'000	\$'000
Future Hepburn Stage 2A	283	-	283
Western Renewable Link	140	-	140
Integrated Transport Strategy	50	-	50
Djarra Engagement Land Practices	30	-	30
Total Non-Capital Projects	503	-	503

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		Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Governance									
Consultation and engagement	Satisfaction with community consultation and engagement								
<i>(Council decisions made and implemented with community input)</i>	<i>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council</i>	1	52	52	53	53	54	55	+
Roads									
Condition	Sealed local roads below the intervention level								
<i>(sealed local roads are maintained at the adopted condition standard)</i>	<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%	0
Statutory Planning									
Service standard	Planning applications decided within the relevant required time								
<i>(planning application processing and decisions are in accordance with legislative requirements)</i>	<i>Number of planning application decisions made within the relevant required time / Number of planning application decisions made</i>	3	18%	20%	30%	35%	40%	45%	+
Waste Management									
Waste diversion	Kerbside collection waste diverted from landfill								
<i>(amount of waste diverted from landfill is maximised)</i>	<i>Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins</i>	4	37.72%	45%	50%	52%	53%	54%	+

5.2 Targeted performance indicators – financial

Indicator	Measure	NOTES	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	141%	126%	104%	108%	112%	111%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	75.3%	144.2%	113.8%	99.0%	101.1%	101.7%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	75.0%	66.8%	70.1%	69.2%	69.1%	69.1%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,132	\$3,852	\$3,404	\$3,444	\$3,523	\$3,621	+

5.3 Financial Performance Indicators

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

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

Indicator	Measure	NOTES	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (or deficit)								
<i>(an adjusted underlying surplus is generated in the ordinary course of business)</i>	<i>Adjusted underlying surplus (deficit) / Adjusted underlying revenue</i>	9	-41.4%	-13.5%	1.2%	3.9%	4.2%	3.6%	+
Liquidity									
Unrestricted cash	<i>Unrestricted cash compared to current liabilities</i>								
<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	21%	10%	22%	24%	30%	30%	+
Obligations									
Loans and borrowings	Loans and borrowings compared to rates								
<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	36.0%	51.9%	41.5%	33.6%	25.7%	18.0%	+
Loans and borrowings	Loans and borrowings repayments compared to rates								
<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>		2.1%	4.9%	8.7%	8.4%	8.2%	7.9%	+
Indebtedness	<i>Non-current liabilities compared to own-source revenue</i>								
<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>		30.7%	41.6%	32.6%	25.2%	18.1%	11.2%	+
Stability									
Rates effort	Rates compared to property values								
<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
Efficiency									
Revenue level	Average rate per property assessment								
<i>(resources are used efficiently in the delivery of services)</i>	<i>General rates and municipal charges / no. of property assessments</i>	13	\$1,714	\$1,765	\$1,928	\$1,988	\$2,038	\$2,087	+

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 continually increase the satisfaction results 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 2025/2026 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 per cent 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. The higher the ratio the more reliant Council is on rate revenue compared to all other revenue sources. The rate concentration is steady across the years with 2025/2026 having a permanent increase of 7 per cent to the rates base, over and above the rate cap to improve the financial sustainability of Council.

8. Expenditure level

Expenditure levels increase in line with cost increases from 2025/2026 onwards. There is a reduction across 2023–2025 as service efficiencies are identified for Council that sees significant savings deducted from the expenditure budgets to ensure long-term sustainability of Council.

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

Reflects expected rate cap rises and the inclusion of the permanent 7 per cent rate cap variation for 2025/2026.



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 2025/26 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
The Mechanics Trentham
Daylesford Town Hall
Clunes Community Centre
Djuwang Baring

The Warehouse – Clunes

Copying/Rates/FOI/DP

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 for 2025/2026 are \$16.81 for a Fee Unit and \$203.51 for a Penalty Unit (with the total rounded to the nearest 10 cents)

		Rounded
Fee Unit effective from 1 July 2024 - 30 Jun 2025	16.33	16.40
Penalty Unit effective from 1 July 2024 - 30 Jun 2025	197.59	198.00
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

Emergency Management

Description of Charge	Fee/Charge 2024/25	Fee/Charge 2025/26
Fire Prevention		
Private grass slashing administration fee which is in addition to the contractor's charge	\$200.00	\$209.00
Costs of works to clear property	At contractors cost	At contractors cost
Failing to comply with notice	10 penalty units	10 penalty units

Environmental Health

Description of Charge	Fee/Charge 2024/25	Fee/Charge 2025/26
Environmental Health Food Act 1984		
New Registrations		
CLASS 1: High risk unpackaged food supplied to vulnerable people		
Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$685.00	\$1,520.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$615.00	\$1,034.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer, takeaway outlets employing less than 20 staff	\$615.00	\$1,034.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	\$414.00	\$850.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$216.00	\$265.00
CLASS 3: Handling and supplying low risk unpackaged foods		
(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	\$365.00	\$400.00
(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$155.00	\$265.00
(C) Food distribution, manufacturer, large warehouse	\$567.00	\$1,034.00
CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods		
(A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	\$414.00	\$657.00
(B) Home based or temporary food premises making chutneys, jams and relishes	\$365.00	\$400.00
CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores)(Notification Form required to be completed and submitted to Council	Fee Exempt	Fee Exempt
Non-Compliant Food Premises – Inspection Fees		
Inspection Fee for Non-Compliant Food Premises – Class 2	\$253.00	\$264.00
Inspection Fee for Non-Compliant Food Premises – Class 3	\$253.00	\$264.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	\$253.00	\$264.00
FoodTrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (community group)	\$197.00	\$250.00
Class 2 Food Vehicle or Stall (Business)	\$475.00	\$550.00
Class 2 (second food vehicle or stall of the same nature)	\$238.00	\$265.00
Class 2 (food vehicle or stall linked to a fixed premises)	\$238.00	\$265.00
Class 3 Food Vehicle or Stall (business)	\$305.00	\$425.00
Class 3 Food Vehicle or Stall (community group)	\$152.00	\$190.00
Business (1 event for no more than 2 consecutive days)	\$104.00	\$200.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$52.00	\$60.00
Other Fees		
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	\$253.00	\$500.00
Food Sampling Fee - requests from businesses and resample of non-compliant samples	\$200.00	\$250.00
Late Fee - applicable to renewal of registration if renewal fee is not received within 14 days of the due date	50% of annual registration fee	50% of annual registration fee

Environmental Health (cont.)

Description of Charge	Fee/Charge 2024/25	Fee/Charge 2025/26
Renewal of Registrations		
Failure to Renew from 30 days of expiry	2024/25 Charge (determined by Penalty Units)	5 Penalty Units for a person and 10 Penalty Units for a Body Corporate. 2025/2026 Penalty unit \$203.51
CLASS 1: High risk unpackaged food supplied to vulnerable people		
Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	\$685.00	\$1,010.00
CLASS 2: Handling unpackaged high risk potentially hazardous foods		
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	\$615.00	\$677.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer, takeaway outlets employing less than 20 staff	\$615.00	\$677.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	\$414.00	\$455.00
2(D) Premises include: Community groups, sporting clubs serving full meals	\$216.00	\$238.00
CLASS 3: Handling and supplying low risk unpackaged foods		
(A) Milk Bars, Convenience Stores, Fruit Stall, Prepackaged and home based manufacturer.	\$365.00	\$402.00
(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	\$155.00	\$171.00
(C) Food distribution, manufacturer, large warehouse	\$567.00	\$624.00
CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods		
(A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	\$414.00	\$455.00
(B) Home based or temporary food premises making chutneys, jams and relishes	\$365.00	\$402.00
CLASS 4: Low risk to public health packaged food		
(includes Newsagents, Pharmacies, Video Stores) (Notification Form required to be completed and submitted to Council)	Fee Exempt	Fee Exempt
Non-Compliant Food Premises – Inspection Fees		
Inspection Fee for Non-Compliant Food Premises – Class 2	\$253.00	\$264.00
Inspection Fee for Non-Compliant Food Premises – Class 3	\$253.00	\$264.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	\$253.00	\$264.00
FoodTrader (Temporary and Mobile Premises)		
Class 2 Food Vehicle or Stall (Community Group)	\$197.00	\$217.00
Class 2 Food Vehicle or Stall (Business)	\$475.00	\$523.00
Class 2 (second food vehicle or stall of the same nature)	\$238.00	\$262.00
Class 2 (food vehicle or stall linked to a fixed premises)	\$238.00	\$262.00
Class 3 Food Vehicle or Stall (business)	\$305.00	\$336.00
Class 3 Food Vehicle or Stall (community group)	\$152.00	\$167.00
Business (1 event for no more than 2 consecutive days)	\$104.00	\$114.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	\$52.00	\$57.00
Other Fees		
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

Environmental Health (cont.)

Description of Charge	Fee/Charge 2024/25	Fee/Charge 2025/26
Public Health and Wellbeing Act 2008		
Beauty premises, day spa, nails and hair removal premises *	\$357.00	\$500.00
Skin Penetration - tattooing and piercing *	\$420.00	\$500.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)*		
6 to 10 persons*	\$347.00	\$450.00
Over 50 persons*	\$417.00	\$1,000.00
New Hair Dresser registration	\$303.00	\$450.00
New Business Registration	150% of annual registration fee	150% of annual registration fee
Transfer of Registration of Public Health and Wellbeing Premises	50% of annual registration fee	50% of annual registration fee
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	50% of the annual registration fee	50% of the annual registration fee
Residential Tenancies Act 1970		
Caravan Parks* (3 Yearly Fee)	As per Schedule 5 of the Residential Tenancies Act	As per Schedule 5 of the Residential Tenancies Act
Transfer of Registration*	\$81.60 (5 Fee Units)	\$84.10 (5 Fee Units)
Public Health and Wellbeing Regulations 2019		
Category 1 Aquatic Facilities annual registration fee	\$227.00	\$237.00
Transfer of Registration Category 1 Aquatic Facilities	50% of annual registration fee	50% of annual registration fee
Environment Protection Act 2017		
Special Visit – Pre-purchase inspections *	\$300.00	\$314.00
Special Visit – Pre-purchase inspections within 48 hours*	\$450.00	\$470.00
New Septic Tank systems* Regulation 196 (1)b	\$798.20 48.88 Fee Units	\$821.70 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	\$798.20 48.88 Fee Units	\$821.70 48.88 Fee Units
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	\$608.30 37.25 Fee Units	\$626.20 37.25 Fee Units
Transfer onsite wastewater management system permit, Regulation 197	\$162.20 9.93 Fee Units	\$166.90 9.93 Fee Units
Fee to amend onsite wastewater management system permit. Regulation 198	\$169.50 10.38 Fee Units	\$174.50 10.38 Fee Units
Exception Fee for onsite wastewater management system permit. Regulation 199	\$239.60 14.67 Fee Units	\$246.60 14.67 Fee Units
If Council assessment exceeds 2.6 hours, an additional fee of 5.94 fee units for each hour os assessment over. Regulation 199	5.94 fee units per additional hour	5.94 fee units per additional hour
Renewal Fee for onsite wastewater management system permit Regulation 200	\$135.70 8.31 Fee Units	\$139.70 8.31 Fee Units
Extension of Time for Septic Permit	\$302.00	\$316.00
General Fees		
Property Enquiries/Plan Search – Commercial (site history/copies of permits/ copies of endorse plans/etc)*	\$248.00	\$259.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/ copies of endorse plans/etc)*	\$112.00	\$117.00
Written request for General Advice	\$300.00	\$314.00
Special request for inspection – septic, food premises	\$300.00	\$314.00
Note: 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.		
UNIT FEE FOR JULY 2025 \$16.81		

Town Planning

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
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Part 1: Prescribed Statutory Fees (subject to change by State Government)

Fees for amendment to planning scheme (regulation 6)

Stage

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)
	(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 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.		
	For: a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act. "	\$530.70 (32.5 fee units) if the Minister is not the planning authority	\$546.30 (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)

Town Planning (cont.)

Description of Charge		Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
4	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000	(87 fee units)	(87 fee units)
5	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000	(94 fee units)	(94 fee units)
6	To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000	(101 fee units)	(101 fee units)
7	VicSmart application if the estimated cost of development is \$10,000 or less	(13.5 fee units)	(13.5 fee units)
8	VicSmart application if the estimated cost of development is more than \$10,000	(29 fee units)	(29 fee units)
9	VicSmart application to subdivide or consolidate land	(13.5 fee units)	(13.5 fee units)
10	VicSmart application other than class 7, class 8 or class 9 permit	(13.5 fee units)	(13.5 fee units)
11	To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000	(77.5 fee units)	(77.5 fee units)
12	To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000	(104.5 fee units)	(104.5 fee units)
13	To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000	(230.5 fee units)	(230.5 fee units)
14	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000	(587.5 fee units)	(587.5 fee units)
15	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000	(1,732.5 fee units)	(1,732.5 fee units)
16	To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000	(3,894 fee units)	(3,894 fee units)
17	To subdivide an existing building (other than a class 9 permit)	(89 fee units)	(89 fee units)
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)

Town Planning (cont.)

Description of Charge		Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
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	All items include GST, except where denoted with an *	(89 fee units)	(89 fee units)
Applications to amend permits under section 72 of the Planning and Environment Act 1987 (Regulation 11)			
Class	Type of Application		
1	Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	(89 fee units)	(89 fee units)
2	Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	(89 fee units)	(89 fee units)
3	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is \$10,000 or less	(13.5 fee units)	(13.5 fee units)
4	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000	(42.5 fee units)	(42.5 fee units)
5	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$100,00 but not more than \$500,000	(87 fee units)	(87 fee units)
6	Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$500,000	(94 fee units)	(94 fee units)
7	Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less	(13.5 fee units)	(13.5 fee units)
8	Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000	(29 fee units)	(29 fee units)
9	Amendment to a class 9 permit	(13.5 fee units)	(13.5 fee units)
10	Amendment to a class 10 permit	(13.5 fee units)	(13.5 fee units)
11	Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less	(104.5 fee units)	(104.5 fee units)
12	Amendment to a class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000	(230.5 fee units)	(230.5 fee units)

Town Planning (cont.)

Description of Charge		Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
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)

Other Statutory Fees

Regulation	Type of Application	
10	For combined permit applications	Sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.
12	Amend an application for a permit or an application to amend a permit	<p>a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9</p> <p>b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below</p> <p>c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit</p>
13	For a combined application to amend permit	The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.
14	For a combined permit and planning scheme amendment	Under section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.
15	For a certificate of compliance	(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)
17	Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	

Part 2: Administrative Charges (Non Statutory Fees)

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Enquiries		
Written request for Heritage Control advice	\$185.00	\$194.00
Written request for Demolition Control advice (Section 29A – Form 8)	\$185.00	\$194.00
Written request for General Planning advice	\$185.00	\$194.00
Request a copy of a planning permit (on site archives - From 2012 onwards)	\$57.00	\$60.00
Request a copy of a planning permit (off site archives - Pre 2012)	\$239.00	\$347.00
Pre application advice including written response		\$250.00
Extension of Time		
Extension of time (first request)	\$304.00	\$318.00
Extension of time (second request)	\$452.00	\$473.00
Extension of time (third and subsequent requests)	\$677.00	\$708.00
Refunds		
Cancellation/withdrawal of application when no work carried out	Refund ¾ of application fee	Refund ¾ of application fee
Cancellation/withdrawal after direction to advertise but before commenced	Refund ½ of application fee	Refund ½ of application fee
Cancellation/withdrawal after advertising commenced	No Refund	No Refund
Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided)	\$175.00	\$183.00
Other fees		
Condition Plan assessment - First Submission (plans submitted for endorsement as required by conditions of a planning permit)	\$0.00	\$0.00
Condition Plan assessment - Second and subsequent submission (plans submitted for endorsement as required by conditions of a planning permit)	\$114.00	\$120.00
Preparation and registration of section 173 agreement	\$1,408.00	\$2,500.00
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 (first request)	\$304.00	\$318.00
Secondary Consent (subsequent requests)		\$467.00
Miscellaneous Planning Consent	\$452.00	\$473.00
Advertising		
Advertising – A3 Notice	\$125.00	\$131.00
Advertising – Letters to adjoining owners	\$66.00	\$69.00
Advertising – Notice in Newspaper	Invoice to applicant Re-coup full costs	Invoice to applicant Re-coup full costs

NOTES

Statutory Fees

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

Administrative charges for photocopying and printing

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

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

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

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).

The non-statutory fees are above the benchmark for the surrounding municipalities. A policy is to be formed to determine future non stat fees rises.

Building Services

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Residential		
New Dwelling	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,154)
Alteration to Dwelling	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)"	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,154)
Addition to a Dwelling	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,104.00)	\$648.00 plus \$6.15 per m ² (plus levy & lodgement fee) (Minimum \$1,154)
Garages/Carports up to \$10,000	\$621.00 (plus lodgement fee)	\$ 649.00 (plus lodgement fee)
Garages/Carports over \$10,000	\$702.00 (plus lodgement fee & levy)	\$733.00 (plus lodgement fee & levy)
Swimming Pools	\$688.00	\$719.00
Restump	\$434.00	\$454.00
Building Reg 326 (2) statutory fee	\$52.10 (3.19 fee units)	\$53.60 (3.19 fee units)
Lodgement Fees (Payable on Council & Private Building Surveyor Projects)*	\$134.40 (8.23 fee units)	\$138.30 (8.23 fee units)
Conducting an assessment for compliance under AS3959 (Bushfire Code)	\$380.00	\$398.00
Commercial/Industrial		
All works under \$5,000	\$603.00	\$631.00
Works valued \$5,000 – \$30,000	\$900.00	\$941.00
Works valued \$30,000 – \$250,000	\$Cost x 0.4% plus \$1,035	\$Cost x 0.4% plus \$1,082
Works valued \$250,000 – \$500,000	\$Cost x 0.25% plus \$2,070	\$Cost x 0.25% plus \$2,164
Works valued over \$500,000	\$Cost x 0.25% plus \$2,070	\$Cost x 0.25% plus \$2,164
Lodgement Fees (Commercial/Industrial)*	\$44.90 (2.75 fee units)	\$46.20 (2.75 fee units)

Building Services (cont.)

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Demolition		
Single Storey Building	\$782.00 plus Sec 29A fee \$75.10 (4.6 fee units)	\$782.00 plus Sec 29A fee \$77.30 (4.6 fee units)
Any other building more than one storey	\$1252.00 plus Sec 29A fee \$75.10 (4.6 fee units"	\$1252.00 plus Sec 29A fee \$77.30 (4.6 fee units)
Other Permits/Services		
Fences and signs	\$363.00	\$380.00
Swimming Pool Reports (Existing)	\$345.00	\$361.00
Request for variation of siting*	\$320.20 (19.61 fee units)	\$329.60 (19.61 fee units)
Any other service not otherwise provided for (per Hour)	\$293.00	\$307.00
Extension of Time for a Permit	\$304.00	\$318.00
Amendment to a Building Permit	\$333.00	\$348.00
Inspection associated with lapsed permits (per inspection)	\$243.00	\$254.00
State Government Building Levy Cost recovery of levy*	\$1.28 per \$1,000 of construction value	\$1.28 per \$1,000 of construction value
Requests for Information		
Property Certificates (last 10 years information)*		
Temporary Structures	\$333.00	\$348.00
Copies of Plans from Building files*	\$243.00	\$254.00
Written Advice	\$184.00	\$193.00
Any other service	\$125.00	\$131.00
Swimming Pools and Spas		
Pool or Spa registration fee	\$35.10	\$36.10
Information Search fee	\$52.10	\$53.60
Lodgement of a certificate of compliance	\$22.55	\$23.20
Lodgement of a certificate of non- compliance	\$395.20	\$437.10
Other Fees		
Issue Building Notice	No Charge	No Charge
Issue Building Order	\$900.00	\$941.00

2025/26 Statutory Fees: The value of a fee unit is \$16.81 and the value of a penalty unit is \$203.51

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 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Domestic Waste & Recyclables		
Standard Garbage Bag (approx. 120 litre)	\$11.00	\$12.00
Car/Boot Load (½ m³ max)	\$33.00	\$35.00
Utility/Small Trailer (1.0 m³ max)	\$66.00	\$70.00
Other Loads that are non-commercial / m³ *	\$66.00	\$70.00
Commercial or Industrial Waste	Not accepted	Not accepted
Clean Green Waste up to 240L bin	\$7.00	\$8.00
Clean Green Waste up to ½ m³	\$14.00	\$16.00
Clean Green Waste / m³	\$28.00	\$32.00
Food Organics up to 12L bucket	\$5.00	\$6.00
Food Organics 120L bin	\$7.00	\$8.00
Woody Weeds / m3	Not accepted	Not accepted
Comingled recyclables - up to 240L bin	\$11.00	\$12.00
Comingled recyclables - ½ m³	\$22.00	\$23.00
Comingled recyclables - per m³	\$44.00	\$46.00
Glass up to 120L	\$5.00	\$6.00
Separated recyclable cardboard & paper	No charge	No charge
Tyres		
Car	\$10.00	\$12.00
Light Truck	\$38.00	\$40.00
Truck	\$74.00	\$78.00
Tractor – Small	\$154.00	\$161.00
Tractor – Large	\$236.00	\$247.00
Rims only	No charge	No charge
Other		
Paint 4L container or smaller #	\$4.00	\$5.00
Paint 5L container or smaller #	\$7.00	\$8.00
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)	\$23.00	\$25.00
Televisions / Computer +	No charge	No charge
Other E-Waste Item	No charge	No charge
Concrete Rubble - per Cubic Metre	\$83.00	\$87.00
Mattresses	\$34.00	\$36.00
*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 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Legal Point of Discharge*	\$159.50 (9.77 fee units)	\$164.20 (9.77 fee units)
Consent to Work on Road where speed greater than 50 kph		
Consent to Work on Road where speed greater than 50 kph		
Works on road, shoulder or pathway (max speed greater than 50 kph)	\$703.80 (43.1 fee units)	\$724.50 (43.1 fee units)
Road but NOT on roadway, shoulder or pathway	\$383.75 (23.5 fee units)	\$395.00 (23.5 fee units)
Minor works but NOT on a road, shoulder or pathway	\$98.00 (6 fee units)	\$100.90 (6 fee units)
Consent to Work on Road where speed not more than 50 kph		
Works on road, shoulder or pathway	\$383.75 (23.5 fee units)	\$395.00 (23.5 fee units)
Road but NOT on roadway, shoulder or pathway	\$98.00 (6 fee units)	\$100.90 (6 fee units)
Minor works on a road, shoulder or pathway	\$151.90 (9.3 fee units)	\$156.30 (9.3 fee units)
Minor works but NOT on a road, shoulder or pathway	\$98.00 (6 fee units)	\$100.90 (6 fee units)
Street Signage (Tourist Accommodation)		
Blade supply and installation	\$265.00	\$277.00
Blade plus pole supply and installation	\$333.00	\$348.00
Road Discontinuance Fee		
Road Discontinuance Fee	\$750.00	\$784.00
Vic Roads signage installation		
One pole	\$239.00	\$276.00
Two poles	\$260.00	\$272.00
Land Use Activity Agreements LUA		
Facilitation fee - Advisory	\$431.00	\$451.00
Facilitation fee - Negotiation and other	\$1,615.00	\$1,688.00
Water Sensitive Urban Design Contribution WSUD		
Standard sizes subdivision 450 sq/m to 2000 sq/m. Minimum contribution \$1,600.00	\$8.30 per sq/m	\$8.70 per sq/m
High density subdivision less than 450 sq/m. Minimum contribution \$1,600.00	\$10.40 per sq/m	\$10.90 per sq/m
Industrial/Commercial development. Minimum contribution \$1,600.00	\$10.40 per sq/m	\$10.90 per sq/m
Low density subdivision larger than 2000 sq/m. Minimum contribution \$1,600.00	\$1.05 per sq/m	\$1.10 per sq/m
Minimum contribution fee is \$1,600 including when a partial contribution is made		
Partial contributions will be based on the amount of treatment that will not be met with proposed stormwater treatment infrastructure. For example, if a treatment will achieve 80% then the partial contribution will be 20% of the rate based on the development type.		
Shading denotes statutory fees as determined by legislation and therefore subject to any change in legislation.		

Compliance

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Animal Registration Fees		
Dog – Full fee*	\$166.00	\$174.00
Dog – Discounted fee*#	\$48.00	\$51.00
Pension- 50% of the category the dog is in	\$24.00	\$26.00
Dog - Dangerous / restricted breed fee	\$434.00	\$454.00
Dog - Kept for breeding at a registered domestic animal business	\$166.00	\$174.00
Dog - 1st year registration 50% of fee	\$83.00	\$87.00
Dog - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Cat – Full fee*	\$149.00	\$156.00
Cat – Discounted fee*#	\$44.00	\$46.00
Pension- 50% of the category the cat is in	\$22.00	\$23.00
Cat - 1st year registration 50% of fee	\$74.00	\$78.00
Cat - 1st year registration free Discounted fee*#	\$0.00	\$0.00
Cat - Kept for breeding at a registered domestic animal business	\$149.00	\$156.00
Replacement Tag	\$10.00	\$11.00
Domestic animal business registration*	\$284.00	\$297.00
Domestic animal business - New Registration*	150% of annual registration fee	150% of annual registration fee
Animal Reclaim Fee* (From Pound)	\$0.00	\$300.00
Community Foster Care Network Registration	\$41.00	\$43.00
#The discounted fees only apply if the animal meets eligibility criteria (ie. Micro-chipped and desexed)		
Medium animals (sheep/goats)*	\$17.00 per day, per animal	\$30.00 per day, per animal
Large animals (cows/horses)*	\$23.00 per day, per animal	\$50.00 per day, per animal
Sustenance fees	At cost	At cost
Identification tags	At cost	At cost
Transport contractor fees	At cost	At cost
Other incurred expenses (vet care, euthanasia, carcass disposal etc)	At cost	At cost
Live Stock Impounding - Release Fees		
Medium animals (sheep/goats)*	up to 3: \$65.00 4 or over: \$125.00	up to 3: \$90.00 4 or over: \$200.00
Large animals (cows/horses)*	up to 3: \$125.00 4 or over: \$340.00	up to 3: \$131.00 4 or over: \$355
Abandoned Vehicles		
Impounded vehicle release fee	\$179.00	\$250.00
Towing contractor fees	At contractors cost	At contractors cost

Compliance (cont.)

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Parking Fines		
Overstaying time*	\$39.50 (0.2 penalty unit)	\$40.70 (0.2 penalty unit)
In No Parking area*	N/A	N/A
Not within parking bay*	N/A	N/A
Not completely within parking bay*	N/A	N/A
Stopped in a No Stopping area*	\$197.60 (1 penalty unit)	\$203.50 (1 penalty unit)
Stopped in a parking area for the charging of electric vehicles*	\$118.60 (0.6 penalty unit)	\$122.10 (0.6 penalty unit)
Stopped in a parking area for people with disabilities*	\$197.60 (1 penalty unit)	\$203.50 (1 penalty unit)
Other		
Tradesperson Parking Permit*	\$33.00 per day	\$40.00 per day
A-Frame Signage*	\$93.00 per year	\$100.00 per year
Outdoor Dining - Seating*	CBD & Non CBD Seating up to 6 seats \$187 per year	CBD & Non CBD Seating up to 6 seats \$195 per year
	CBD & Non CBD Seating 7-12 seats \$341 per year	CBD & Non CBD Seating 7-12 seats \$357 per year
	CBD & Non CBD Seating over 13 seats \$566 per year	CBD & Non CBD Seating over 13 seats \$592 per year
Goods for Display or Sale*	CBD & Non CBD \$156 per year	CBD & Non CBD \$163 per year
Wind Barriers*	CBD & Non CBD \$92 per year	CBD & Non CBD \$96 per year
Other items - such as planter boxes, heaters, umbrellas, decorative items etc	\$88 per year	\$92 per year
Late Fee - Applicable to renewal of permits if the renewal fee is not received within 14 days of the due date	50% of annual permit fee	50% of annual permit fee
Cat Cage Hire*	\$100 Bond refundable on return of cage \$5.00 per day late fee if kept beyond 5 business days	N/A
Skip Bin Permit	\$135.00 per week or part thereof	\$145.00 per week or part thereof
Busking Permit	\$25.00 per day \$125.00 per year	\$30.00 per day \$140.00 per year *Applicants under 18 will have fees waived for Busking Permit
Street Stalls +	\$50.00 per day	\$50.00 per day
Hoarding / Fencing Permit	\$135.00 per week or part thereof	\$150.00 per week or part thereof
Excess Animals Permit	\$132.00	\$140.00
Itinerant Trader - other than Policy 19	\$540 (annual) \$180 (up to 1 week)	\$565 (annual) \$190 (up to 1 week)
Occupation of Road for Works	\$135 per week or part thereof	\$150 per week or part thereof
Roadside Grazing Permit (per year)	\$122	\$130

Compliance (cont.)

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Droving for a Distance > 2km	\$189	\$200
Realestate agent directional sign (per franchise/year)	\$230	\$250
Other Advertising Signs (per event) - includes event signage, election signage, or other temporary signage	\$37	\$40
Clothing Bins	\$145	\$150
Open Air Burning (per day)	\$27	\$30
Camping in a public place (per day/per campsite)	\$26	\$30
Camping on private land (for a period not exceeding 12 months) - includes camping, caravans and removable dwellings	\$118	\$250
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	\$145	\$152
Firewood Collection	No Charge	No Charge
Firewood Collection - Non Residents	\$32.00	\$34
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	50% of permit fee	50% of permit fee
+ Fees will be waived for Community Not for Profit organisations on application		
2025/26 Penalty Unit is \$203.51		

Visitor Information Centres & Swimming Pools

Visitor Information Centres		
Basic	\$0.00	\$0.00
Premium	\$185.00	\$0.00
Premium website listing with multiple categories and multiple VIC brochure display		
The Visitor Information Centre no longer collects fees / charges. Website listings for the Visit Hepburn Shire website are now managed through the Australian Tourism Data Warehouse (ATDW) external site. This sign up also provides a listing on many other tourism sites.		
Swimming Pools		
Child Day Entry	\$0.00	\$0.00
Adults Day Entry	\$0.00	\$0.00
Spectators Day Entry	\$0.00	\$0.00
Private Function Per Day	\$1,139.00	\$1,200.00
School Entry per student	\$5.00	\$5.20

Libraries

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Libraries		
Fines	N/A	N/A
Holds	Free (Maximum of 30 holds)	Free (Maximum of 30 holds)
Inter Library Loans	\$4.70 plus other charges incurred*	\$ 4.91 plus other charges incurred*
Inter Library Loans - Universities	\$26.00	\$28.00
Photocopying A3 per side	\$0.65	\$0.65
Photocopying A4 per side	\$0.35	\$0.35
Colour printing A4 per side	\$0.55	\$0.55
Colour printing A3 per side	\$1.10	\$1.10
Scanning	Free	Free
Lost or damaged items	Cost of replacement plus processing fee	Cost of replacement plus processing fee
Processing fee	\$7.40	\$8.00
Debt Collection charge	\$19.20	\$21.00
Book Club Package		
• Private Book Club	\$185 per club per year	N/A
• Library Book Club	\$70.00 per person per year	\$73.15 per person per year
Book Sales	From \$0.60 per item	From \$0.60 per item
Events	Variable fee from Free to \$100.00	Variable fee from Free to \$105.00
Note: GST is applicable unless it is the copying of official documents.		

Functions in Reserves and Facilities

Description of Charge	Fee/Charge 2024/25 (inc GST)			Fee/Charge 2024/25 (inc GST)		
ALL RESERVES AND FACILITIES						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
Insurance						
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users} *events not eligible	\$67.00	\$67.00	\$67.00	\$71.00	\$71.00	\$71.00
All Reserves						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Personal Training Subject to LTA	\$25.00	\$25.00	\$25.00	\$27.00	\$27.00	\$27.00
Doug Lindsay Reserve						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Local Community	Not for Profit/ Government	Private or Commercial	Local Community	Not for Profit/ Government	Private or Commercial
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Function + Kitchen	\$9.00	\$16.00	\$43.00	\$20.00	\$30.00	\$50.00
Victoria Park Daylesford						
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Local Community	Not for Profit/ Government	Private or Commercial	Local Community	Not for Profit/ Government	Private or Commercial
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Function + Kitchen	\$9.00	\$16.00	\$43.00	\$20.00	\$30.00	\$50.00
Function + Kitchen with alcohol	N/A	N/A	N/A	N/A	N/A	N/A
Wombat Hill Botanic Gardens						
	Local Community	Not for Profit/ Government	Private or Commercial	Local Community	Not for Profit/ Government	Private or Commercial
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Wedding Hourly Rate	\$28.00	\$28.00	\$28.00	\$100.00	\$100.00	\$100.00
Lake Daylesford Foreshore						
	Local Community	Not for Profit/ Government	Private or Commercial	Local Community	Not for Profit/ Government	Private or Commercial
Wedding Hourly Rate	\$28.00	\$28.00	\$28.00	\$100.00	\$100.00	\$100.00
Creswick Town Hall						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
Hepburn Shire Community Not for Profit						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Rehearsals/Regular user	\$4.50	\$6.75	\$9.00	\$10.00	\$20.00	\$50.00
Regular User - Use of Kitchen	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Meetings	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Functions – Use of Kitchen	\$21.50	\$32.25	\$43.00	\$30.00	\$50.00	\$100.00

Functions in Reserves and Facilities (cont.)

Description of Charge	Fee/Charge 2024/25 (inc GST)			Fee/Charge 2024/25 (inc GST)		
Clunes Town Hall						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
Hepburn Shire Community Not for Profit						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Rehearsals/Regular user (no Kitchen Use)	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Regular User - Use of Kitchen	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Meetings / Functions (no Kitchen Use)	\$8.00	\$12.00	\$16.00	\$20.00	\$30.00	\$50.00
Functions – Use of Kitchen	\$19.00	\$28.50	\$38.00	\$30.00	\$50.00	\$100.00
The Mechanics Trentham						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Community Hall + Kit's Kitchen	\$37.00	\$55.50	\$74.00	\$40.00	\$60.00	\$100.00
Loddon River Room - Bulatjal Yaluk	\$15.00	\$22.50	\$30.00	\$16.00	\$25.00	\$40.00
Campaspe River Room - Yaluk	\$10.00	\$15.00	\$20.00	\$11.00	\$16.00	\$21.00
Coliban River Room - Dindilong Yaluk	\$7.50	\$11.25	\$15.00	\$10.00	\$15.00	\$30.00
Puggles Room - Bupuwuk Yulawila	\$10.00	\$15.00	\$20.00	\$11.00	\$16.00	\$21.00
Kit's kitchen - kitchen hire with room hire	\$5.00	\$7.50	\$10.00	\$10.00	\$10.00	\$20.00
Kit's kitchen - kitchen hire only	\$15.00	\$22.50	\$30.00	\$16.00	\$25.00	\$40.00
Insurance admin fee (if no Certificate of Currency is provided) {charged once per annum for regular users}	\$67.00	\$67.00	\$67.00	\$70.00	\$70.00	\$70.00
Function with alcohol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Daylesford Town Hall						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
Hepburn Shire Community Not for Profit						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Rehearsals	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$40.00
Meetings	\$8.00	\$12.00	\$16.00	\$8.00	\$12.00	\$16.00
Functions and set up days	\$19.00	\$28.50	\$38.00	\$25.00	\$35.00	\$50.00
Function with alcohol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Senior Citizens Room	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$40.00
PA System	\$7.50	\$11.25	\$15.00	\$10.00	\$20.00	\$30.00

Functions in Reserves and Facilities (cont.)

Description of Charge	Fee/Charge 2024/25 (inc GST)			Fee/Charge 2024/25 (inc GST)		
Clunes Community Centre						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Oval Lights (per hour)						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Rehearsals/Regular User	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Meetings	\$8.00	\$12.00	\$16.00	\$10.00	\$20.00	\$50.00
Functions	\$19.00	\$28.50	\$38.00	\$20.00	\$30.00	\$50.00
Function with alcohol (1 Day or part there of)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
*Community refers to groups located outside Hepburn Shire Council boundaries						
Djuwang Baring - Events			Event application fee	Peak Season (September to April)	Low Season (May to August) (subject to seasonal closure)	
Community Event (any number of participants)	New Fee - 2025/26 Financial Year		\$65.00	\$0.00	\$0.00	
Small Commercial Event (Up to 200 Participants)	New Fee - 2025/26 Financial Year		\$200.00	\$2,000.00	\$1,000.00	
Medium Commercial Event (200 - 500 Participants)	New Fee - 2025/26 Financial Year		\$300.00	\$3,000.00	\$1,500.00	
Large Commercial Event (Over 500 Participants)	New Fee - 2025/26 Financial Year		\$400.00	\$5,000.00	\$3,000.00	
Major Event - National/State	New Fee - 2025/26 Financial Year		\$450.00	\$10,000.00	\$8,000.00	

The Warehouse - Clunes

Description of Charge	Fee/Charge 2024/25 (inc GST)			Fee/Charge 2024/25 (inc GST)		
Creswick Hub - Meeting Room Office Hours Only						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
Regular (per hour)	\$19.00	\$28.50	\$38.00	\$20.00	\$30.00	\$40.00
Casual (per hour)	\$31.00	\$46.50	\$62.00	\$33.00	\$49.00	\$65.00
Saturday Morning (per hour) Not Public Holidays	\$37.00	\$55.50	\$74.00	\$39.00	\$58.00	\$78.00
*Community refers to groups located outside Hepburn Shire Council boundaries						
The Warehouse - Clunes						
	*Community	Not for Profit/ Government	Private or Commercial	*Community	Not for Profit/ Government	Private or Commercial
No fee waiver is applicable to the hire of this venue - refer Council Policy 48						
Community Meeting Room - Ullumburra						
Regular (per hour)	\$19.00	\$28.50	\$38.00	\$20.00	\$30.00	\$40.00
Casual (per hour)	\$31.00	\$46.50	\$62.00	\$33.00	\$49.00	\$65.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays"	\$37.00	\$55.50	\$74.00	\$39.00	\$58.00	\$78.00
Community Activity Room - Esmond Gallery						
Regular (per hour)	\$19.00	\$28.50	\$38.00	\$20.00	\$30.00	\$40.00
Casual (per hour)	\$31.00	\$46.50	\$62.00	\$33.00	\$49.00	\$65.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays"	\$37.00	\$55.50	\$74.00	\$39.00	\$58.00	\$78.00
Weekly Hire	\$1,373.96	\$2,060.94	\$2,747.93	\$1,436.00	\$2,154.00	\$2,872.00
All Other Facilities Not Previously Listed						
Regular (per hour)	\$19.00	\$28.50	\$38.00	\$20.00	\$30.00	\$40.00
Casual (per hour)	\$31.00	\$46.50	\$62.00	\$33.00	\$49.00	\$65.00
Weekend (per hour) Fri evenings, Sat, Sun & Public Holidays"	\$37.00	\$55.50	\$74.00	\$39.00	\$58.00	\$78.00
*Community refers to groups located outside Hepburn Shire Council boundaries.						
A minimum hire of one hour will be charged to allow for set up and pack up.						

Copying, Rates, FOI, DP

Description of Charge	Fee/Charge 2024/25 (inc GST)	Fee/Charge 2025/26 (inc GST)
Photocopying/Printing		
A4 per side – Black & White	\$0.35	\$0.40
A4 per side – Colour	\$0.55	\$0.60
A3 per side – Black & White	\$0.65	\$0.70
A3 per side – Colour	\$1.05	\$1.10
Note: GST is applicable unless copying official documents.		
Rates Information		
Land information certificate* 1.82 fee units	\$29.70 (1.82 fee units)	\$30.60 (1.82 fee units)
Urgent Land information certificate	\$44.00	\$50.00
Duplicate/Reprint Rates Notice	\$19.00	\$25.00
Rate search 15 years	\$80.00	\$90.00
Rate search 30 Years	\$156.00	\$170.00
Freedom of Information		
Online documentation, search time at the pay rate of the Council officer searching for documentation	Calculated per request	Calculated per request
Freedom of information access supervision fee (per ¼ hr)*	\$24.50 (1.5 fee units) per hour or part of an hour	\$25.20 (1.5 fee units) per hour or part of an hour
Freedom of information search fee (per hr)*	\$24.50 (1.5 fee units) per hour or part of an hour	\$25.20 (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*	\$32.70 (2 fee units)	\$33.60 (2 fee units)
Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014		
Dishonoured Payments		
Direct Debit fee	\$11.00	\$15.00
Dishonoured Cheque Fee	\$11.00	\$15.00



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