

YARRIAMBIACK SHIRE COUNCIL

2025-26

**BUDGET
REPORT**



Yarriambiack
SHIRE COUNCIL



ACKNOWLEDGEMENT TO COUNTRY

We acknowledge that the activities of Yarriambiack Shire Council are held under the traditional skies and in the waterways and lands of the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk people and Council pays respect to their elders past and present

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MAYOR'S BUDGET MESSAGE FOR 2025/26

The budget for the 2025/26 fiscal year has been developed with a conservative approach, acknowledging the constrained financial environment in which we operate.

With rate capping set at 3%, we are facing increased costs that exceed this cap, placing considerable pressure on maintaining service levels and supporting community initiatives.

The absence of a renewed commitment from the Commonwealth Government for Local Roads and Community Infrastructure Funding is a significant blow, as these funds were crucial for our roadworks and infrastructure projects.

Despite these financial challenges we remain steadfast in our support for community providing allocations to support Swimming Pools, Progress Associations, Recreation Reserves, Halls, and Weir Pools. The tireless efforts of our volunteers are the backbone to providing an abundance of services and recreational activities to our communities, and their contribution cannot be overstated.

The Differential Farm rate will be set at 42% less than the general rate, with overall farm valuations in the Shire remaining stable compared to previous years' significant increases.

Waste and Recycling costs continue to be a struggle for Council, with the gap to achieving full cost recovery continuing to grow. We will adopt a 10% increase for 2025/26, accepting a deficit of \$315k as we undertake a full and extensive service review in late 2025, to achieve full cost recovery in the 2026/27 budget year.

Our advocacy efforts for the coming year will focus on securing funding for Roads and Associated Infrastructure, Community Recycling, and Assets. We will continue to highlight the financial challenges faced by rural communities to both State and Federal Governments, emphasizing the vast distances and low population density that add to our waste and recycling collection costs.

We will continue to push for funding for the developments at ANZAC Park, Hopetoun Former School Site, Murtoa Recreation Reserve, and the construction of the new Beulah Supermarket.

The housing and childcare shortage in our region is another critical issue we will continue to advocate for change.

In light of the escalating financial challenges, we are dedicated to pursuing service delivery partnerships, engaging with alternative service providers, and fostering innovation to enhance efficiency and achieve cost savings.

We are committed to pursuing funding opportunities to enhance the livability of our Shire.



MAYOR KYLIE ZANKER

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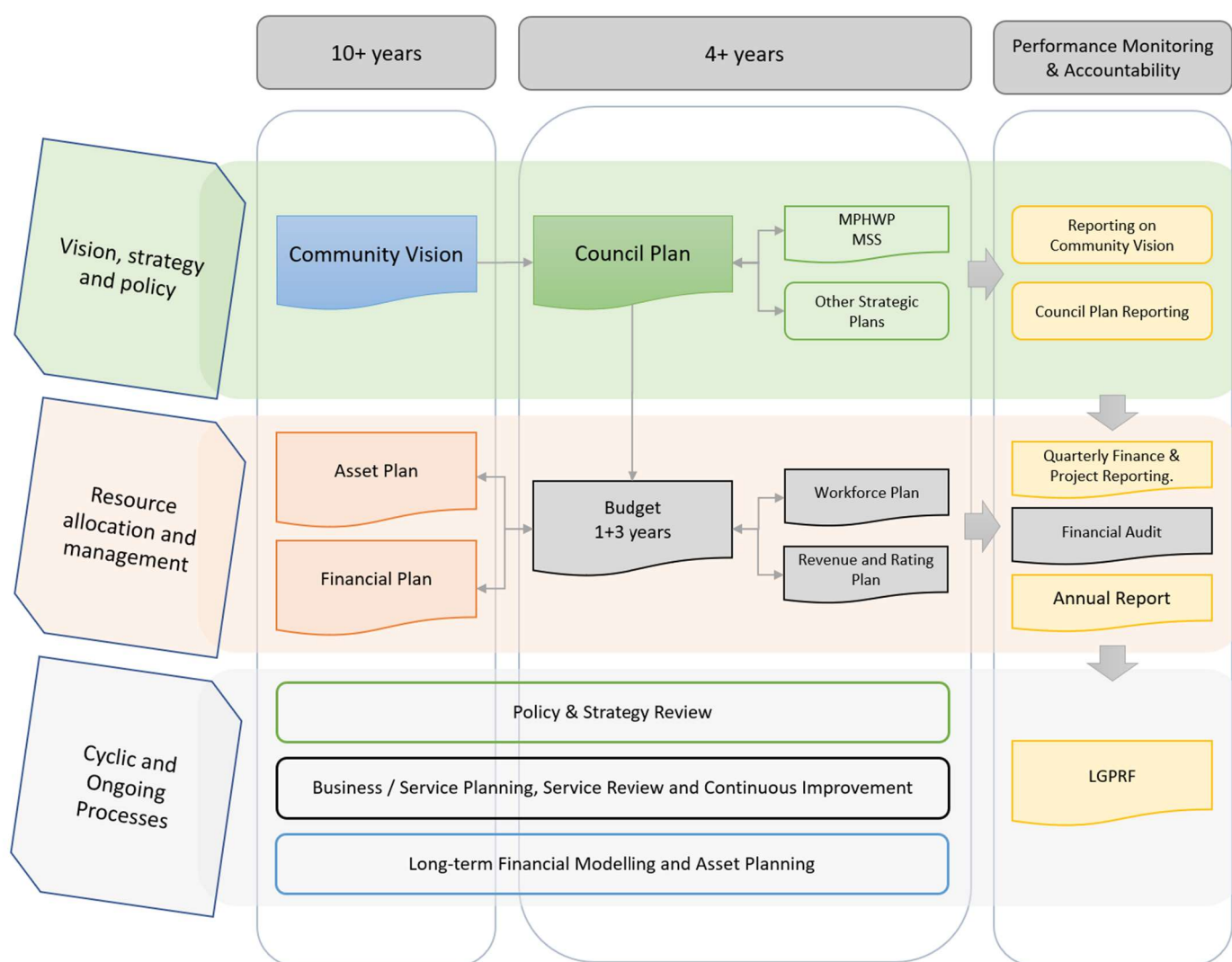
ANNUAL BUDGET

1. LINK TO THE INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 LEGISLATIVE PLANNING AND ACCOUNTABILITY FRAMEWORK

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Skills, Industry and Regions

The timing of each component of the integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

“A STRONG AND CONNECTED COMMUNITY PRIORITISING SUSTAINABLE AND INNOVATIVE APPROACHES TO SUPPORT THE WELLBEING OF OUR PEOPLE, ECONOMY AND ENVIRONMENT”

Community Vision

A strong and connected community prioritising sustainable and innovative approaches to support the wellbeing of our people, economy and environment.

We will achieve this shared vision by:

- Looking after our communities, with an aim of enhancing social connection through better infrastructure, safety, wellbeing, advocacy, health and education services.
- Supporting the diversification of our economy by focusing on tourism and agriculture.
- Committing to environmental responsibility by making decisions that consider the impact on our community's ecosystem.

Our Mission

Through strong leadership, transparency and strategic planning Councillors and Staff in partnership with the community will achieve our vision.



ICARE VALUES

We are responsible for passing on a Shire that meets the needs of generations beyond our own. Therefore, our work to create the Yarriambiack of the future is guided by the following values:

ICARE Values:

Integrity

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

Community Focus

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

Accountability

- We are careful, conscientious and diligent.
- Use public resources economically and efficiently.
- Investigate matters thoroughly and objectively.

Respect

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

Excellence

- Actively pursue positive outcomes for the community.



Yarriambiack
SHIRE COUNCIL

1.3 STRATEGIC OBJECTIVES

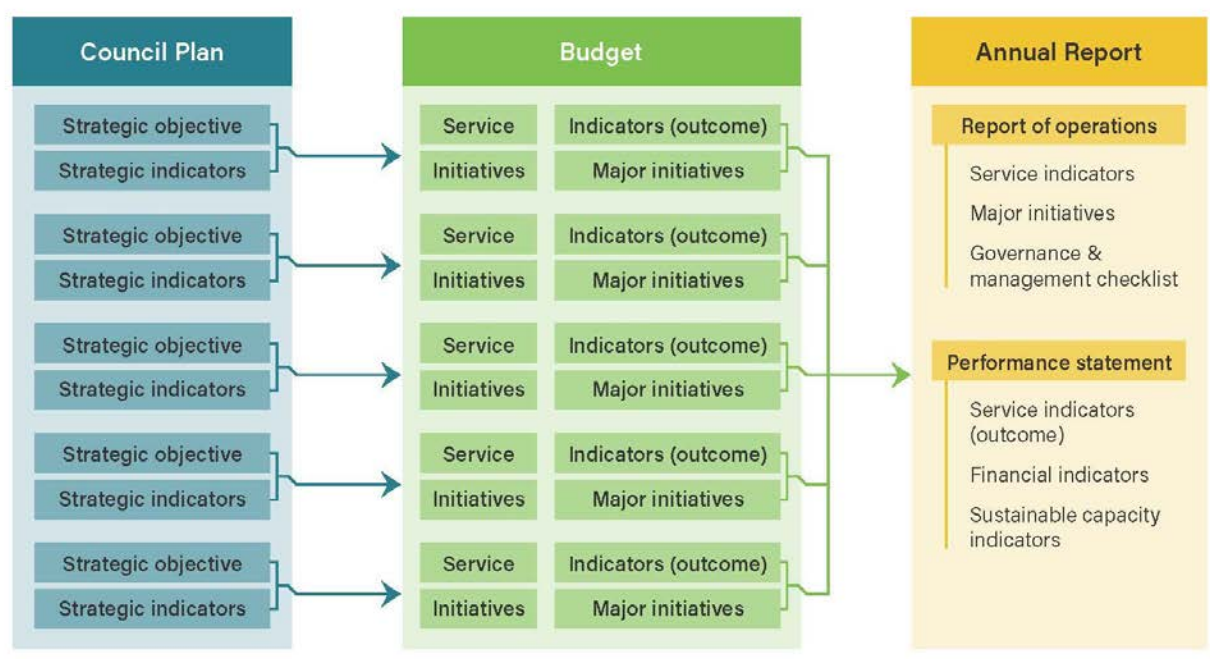
Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the four (4) strategic objectives as set out in the Draft Council Plan for the 2025-2029 years. The following is a list of the strategic objectives as described in the Draft Council Plan.

Strategic Objective 1	<p><i>An Innovative and Diversified Economy</i></p> <p>We will:</p> <ul style="list-style-type: none"> • Advocate and support agriculture, economic development and investment in our region. • Proactively communicate and advocate to Government bodies, to delivery positive tourism outcomes for our community, capitalising on opportunities as they arise. • Advocate for continued and enhanced funding to enable strategic investment in our roads, footpaths, and associated assets to support tourism, economic development and social inclusion and connection across our Shire. • Understand, support and advocate for services and associated skilled workforces to unlock economic and community development opportunities across our Shire.
Strategic Objective 2	<p><i>A Healthy and Inclusive Community</i></p> <p>We will:</p> <ul style="list-style-type: none"> • Develop and/or maintain strong partnerships to deliver high quality services and sustainable infrastructure to enhance the social health and wellbeing outcomes for all our residents. • Plan for and support diverse housing options to meet community needs now and into the future. • Advocate, prioritise, and invest in infrastructure that supports an accessible, inclusive, and socially connected community to improve livability. • Advocate and support community safety initiatives, that enhance community safety and the liveability of our communities. • Promote and support volunteerism throughout our Shire, recognising that collaborative efforts can lead to enhanced outcomes for our communities.
Strategic Objective 3	<p><i>A Resilient and Sustainable Natural Environment</i></p> <p>We will:</p> <ul style="list-style-type: none"> • Advocate and strategically position Council to maintain and enhance water security and harvesting. • Advocate for responsible land use, with consideration for the natural environment. • Embed climate change action into everything we do with a focus on decreased emissions, heat reduction and emergency management preparedness. • Strategically support the implementation of the State Government's circular economy policy by providing innovative solutions that meet the specific requirements of our community. • Elevate community education and positive engagement experience as a key priority while performing regulatory functions. • Support community groups to deliver on the Sport and Recreation Strategy and Recreation Reserve Master Plan initiatives, in alignment with Council's policies.
Strategic Objective 4	<p><i>A Council that serves its community</i></p> <p>We will:</p> <ul style="list-style-type: none"> • Undertake robust and transparent planning and risk management to ensure our organisation is sustainable now and into the future. • Embed good governance practices into all decision making. • Advocate for our community, on matters that are important to the entire municipal district. • Build trust through engaging with our community, delivering quality services and outcomes. • Consider a broad base of evidence before making decisions, ensuring value for money and responsive, innovative services and solutions are provided.

2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Draft Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



2.1 AN INNOVATIVE AND DIVERSIFIED ECONOMY

Service Area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustainable and growing local residential and business sectors. The services include town planning, economic development and building control.	Inc	(513,059)	(190,652)	(268,700)
		Exp	1,805,390	1,638,803	1,622,113
		Surplus / (deficit)	1,292,331	1,448,151	1,353,413
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Municipal Saleyard.	Inc	(100,514)	(82,170)	(99,000)
		Exp	138,585	115,566	117,684
		Surplus / (deficit)	38,071	33,396	18,684
Public Halls	This service provides contributions towards insurance for public halls.	Inc	-	-	-
		Exp	249,120	226,820	225,142
		Surplus / (deficit)	249,120	226,820	225,142
Other Heritage and Culture	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Inc	(1,605)	(2,680)	(2,895)
		Exp	89,311	93,688	82,971
		Surplus / (deficit)	87,706	91,008	80,076
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains and footpaths.	Inc	(2,555,399)	(2,773,546)	(3,370,463)
		Exp	10,241,445	9,328,828	9,721,422
		Surplus / (deficit)	7,686,046	6,555,282	6,350,959
Tourism and Area Promotion	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Inc	(422,084)	(496,069)	(237,500)
		Exp	713,655	735,315	897,827
		Surplus / (deficit)	291,571	239,246	660,327
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Inc	(78,100)	-	-
		Exp	232,151	174,846	263,983
		Surplus / (deficit)	154,051	174,846	263,983
Other Transport Services	This service provides for the works crew administration and plant operations as well as any private works.	Inc	(316,953)	(214,751)	(327,310)
		Exp	1,369,569	2,663,875	3,027,005
		Surplus / (deficit)	1,052,616	2,449,124	2,699,695

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Target
Roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	33	35	38
Statutory Planning	Percentage of planning application decisions subject to review by VCAT that were not set aside	100%	100%	100%

INITIATIVES

MAJOR PROJECTS/INITIATIVES	COUNCIL ROLE
Secure funding to develop the Hopetoun Former School Site for housing and tourism initiatives.	Deliver
Secure funding for the construction of the Beulah Supermarket	Deliver
Apply for and allocate funding to develop and construct connecting footpaths, walkways, and trails to improve accessibility.	Deliver
Secure funding to widen our strategic road network across the Shire.	Deliver
Revision of the Road Management Plan and Road Hierarchy to meet legislative timeline requirements.	Deliver
Revision of the Asset Management Plan, and development of Asset Class Plans to enable and support informed decision making.	Deliver
Replace public toilet amenities across the Shire, with accessible and inclusive infrastructure.	Deliver
Support Progress Associations (or equivalent) to enact their Community Action Plans to deliver positive outcomes for their respective communities.	Partner
Finalise planning scheme amendments to support effective and efficient development and planning across the Shire.	Deliver
Complete town structure plans that inform long-term, strategic guidance for future development and change in a town or area, addressing issues like land use, housing, infrastructure, and community need.	Deliver

SERVICE AREA	INITIATIVES	COST
<i>Community and Economic Development</i>	<ul style="list-style-type: none"> • Warracknabeal Courthouse activation • Progress Association annual contributions • SHARE Grants • Events & community engagement initiatives • Grant writing community workshops and Economic Development initiatives • Heritage planning review • Planning scheme review • Legal cost for potential planning panels • Demolition of derelict buildings 	\$5,000 \$17,072 \$60,000 \$18,000 \$21,000 \$45,000 \$75,000 \$30,000 \$150,000
<i>Public Halls</i>	<ul style="list-style-type: none"> • Annual contribution 	\$45,450
<i>Tourism and Area Promotion</i>	<ul style="list-style-type: none"> • Visitor Economy Partnership initiatives 	\$12,000

2.2 A HEALTHY AND INCLUSIVE COMMUNITY

Service Area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Inc	(2,788,518)	(2,364,492)	(372,030)
		Exp	2,004,918	2,160,302	928,259
		Surplus / (deficit)	(783,600)	(204,190)	556,229
Aged & Disability Services	Council ceased offering CHSP services from the 1st July 2023 and regional assessment services from 1st July 2024. Council provides support and facilities for senior citizens buildings and meetings.	Inc	(2,404,233)	(369,953)	(328,792)
		Exp	481,932	185,894	201,458
		Surplus / (deficit)	(1,922,301)	(184,059)	(127,334)
Library Services	This service is the provision of mobile and static library services throughout the Shire.	Inc	(740,784)	(335,385)	(132,100)
		Exp	311,343	286,257	303,039
		Surplus / (deficit)	(429,441)	(49,128)	170,939

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Target
Libraries	Active library members in municipality	16%	18%	20%
Food Safety	Percentage of critical and major non compliance notifications that are followed up by Council.	0%	0%	0%

INITIATIVES

MAJOR PROJECTS/INITIATIVES	COUNCIL ROLE
Provide diverse housing options across the Shire, in partnership with private developers and/or the community with priority to be given to the Hopetoun Former School site, Anderson Street Warracknabeal, Gibson Street Rupanyup and Cromie Street Murtoa.	Advocate & Partner
Support funding applications to expand connecting infrastructure in Murtoa to unlock housing opportunities.	Deliver
Utilise the Community Engagement Van to support Coffee with a Councillor, CEO drop-in sessions, and meetings with a Local Laws Officer engagement initiatives.	Deliver
Support community groups to utilise the Warracknabeal Library building to meet the diverse needs of the community, whilst also focusing on the expansion of the Minyip and Hopetoun Library sites.	Deliver
Champion Emerge to be the Wimmera Southern Mallee Early Years Leader to enhance developmental outcomes for our youngest people.	Deliver
Champion West Wimmera Health Service to deliver Maternal Child Health Services in alignment with the Wimmera Southern Mallee By5 Vision	Deliver

SERVICE AREA	INITIATIVES	COST
Health and Education	• Western Bulldogs Community Foundation	\$50,000
Library Services	• Programmed activities and self service and engagement van initiatives	\$9,500
	• Contribution for venues for library services throughout the shire	\$11,000

2.3 A RESILIENT AND SUSTAINABLE NATURAL ENVIRONMENT

Service Area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complexes, clubs, amenities and recreation officer.	Inc	(87,631)	(138,839)	(1,197,152)
		Exp	818,282	671,408	1,893,636
		Surplus / (deficit)	730,651	532,569	696,484
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contribution to the weir pools.	Inc	(23,938)	(78,125)	(980,388)
		Exp	353,240	356,947	458,563
		Surplus / (deficit)	329,302	278,822	(521,825)
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Inc	(104)	-	-
		Exp	1,059,819	793,594	1,371,166
		Surplus / (deficit)	1,059,715	793,594	1,371,166
Law, Order and Public Safety	This service provides support services including fire prevention, animal control, local laws, emergency services and natural disaster	Inc	(84,858)	(633,454)	(67,438)
		Exp	372,712	363,389	365,983
		Surplus / (deficit)	287,854	(270,065)	298,545
Waste Management and Environment	This service is responsible for garbage, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Inc	(327,558)	(230,205)	(285,500)
		Exp	2,468,476	2,301,487	2,729,594
		Surplus / (deficit)	2,140,918	2,071,282	2,444,094

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Target
Animal Management	Animal management prosecutions	100%	100%	100%
Aquatic Facilities	Utilisation of aquatic facilities	0.57	0.65	0.70
Waste Collection	Kerbside collection waste diverted from landfill	17%	20%	22%

INITIATIVES

MAJOR PROJECTS/INITIATIVES	COUNCIL ROLE
Work in partnership with the community, to advocate and secure funding for the ANZAC Park Warracknabeal redevelopment.	Advocate
Work in partnership with the community to advocate and secure funding for Murtoa Recreation Reserve Community Centre redevelopment.	Advocate Partner
Support Recreation Reserves and Sporting Clubs to enact their Master Plans where co-contributions are provided to apply for funding opportunities.	Partner Deliver
We will advocate for high security recreational water to maintain our weir pools and lakes.	Advocacy
Consolidation of transfer stations, and diversification of waste and recycling collection processes and services.	Deliver
Urban township tree planting to mitigate heat impacts, address climate change for to beatify our Shire.	Deliver

SERVICE AREA	INITIATIVES	COST
Active Recreation	• Annual contributions to Recreation Reserves	\$194,199
Swimming Areas and Beaches	• Annual contributions to Swimming pools	\$269,429
	• Pool start ups and shut downs	\$20,000
	• Emergency allocation per pool	\$35,000
	• Annual contributions to Weir pools	\$40,213
	• Warracknabeal weir pool clean	\$10,000
Law, Order and Public Safety	• Pigeon control program	\$18,000
	• Legal costs for prosecution for failure to comply with Fire Prevention Notices	\$10,000
Waste Management and Environment	• Allowance for illegal dumping	\$25,000
	• Green waste mulching	\$100,000
	• Tree Management	\$240,000
	• Roadside spraying	\$85,000
	• Educational materials & Master Environment Strategy initiatives	\$40,000

2.4 A COUNCIL THAT SERVES ITS COMMUNITY

Service Area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Inc Exp <i>Surplus / (deficit)</i>	(20,854) 2,486,399 2,465,545	(15,692) 2,811,496 2,795,804	(20,734) 3,229,149 3,208,415
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way.	Inc Exp <i>Surplus / (deficit)</i>	(184,094) 1,170,579 986,485	- 1,053,865 1,053,865	- 1,192,192 1,192,192
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Inc Exp <i>Surplus / (deficit)</i>	(17,964) 1,023,707 1,005,743	(16,377) 665,996 649,619	(12,600) 468,222 455,622
Engineering, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Inc Exp <i>Surplus / (deficit)</i>	(29,049) 832,696 803,647	(30,942) 1,037,078 1,006,136	(8,000) 1,305,227 1,297,227
Accounting and Finance	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	Inc Exp <i>Surplus / (deficit)</i>	(14,032,041) 997,008 (13,035,033)	(13,599,878) 927,743 (12,672,135)	(13,913,748) 1,041,636 (12,872,112)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Target
Governance	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	58	59	60

INITIATIVES

MAJOR PROJECTS/INITIATIVES	COUNCIL ROLE
Advocacy to Government on key initiatives outlined in Council's Position Statement on Mining, Renewables and Transmission	Advocacy
Revision of the Workforce Plan and Gender Equality Action Plan	Deliver
Annual Budget and Long Term Financial Plan revision to meet legislative timeframes.	Deliver
Development of the Annual Report, including Annual Financial Statements and Performance Report to meet legislative timeframes.	Deliver
Revision of the ICT and Business Transformation Strategy	Deliver
Annual Councillor training to meet the requirements of the Local Government Act 2020.	Partner Deliver
Continued development and revision of Key Priority Project Advocacy documents to support funding submissions and advocacy to Government.	Advocacy Deliver
Revision of the Community Engagement Policy and development of Guidelines to reflect community expectations.	Deliver
Advocacy for the increase of the Financial Assistance Grant to meet Council's increasing operational and renewal gap demands.	Advocacy

SERVICE AREA	INITIATIVES	COST
Councillors, Chief Executive and Executive Team	<ul style="list-style-type: none"> Councillor training and development Staff training and development 	\$65,000 \$165,000
Information Services	<ul style="list-style-type: none"> IT strategy development 	\$30,000
Director, Contracts, Design and Asset Management	<ul style="list-style-type: none"> Asbestos Audit 	\$30,000
Accounting and Finance	<ul style="list-style-type: none"> Legal costs associated with s181 sales of rate properties 	\$100,000

SERVICE PERFORMANCE OUTCOME INDICATORS

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food Safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 PERFORMANCE STATEMENT

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2023/24 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 8) and sustainable capacity, which are not included in this budget report.

The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.7 RECONCILIATION WITH BUDGETED OPERATING RESULT

	<i>Net Cost \$'000</i>	<i>Expenditure \$'000</i>	<i>Revenue \$'000</i>
An Innovative and Diversified Economy	11,652,279	15,958,147	(4,305,868)
A Healthy and Inclusive Community	599,834	1,432,756	(832,922)
A Resilient and Sustainable Natural Environment	4,288,464	6,818,942	(2,530,478)
A Council that serves its community	6,900,592	7,236,426	(335,834)
Total services and initiatives	23,441,169	31,446,271	(8,005,102)
Deficit before funding sources	23,441,169		
<u>Funding sources added in:</u>			
Victorian Grants Commission	7,393,408		
Rates and charges revenue	15,590,269		
Total funding sources	22,983,677		
Operating surplus/(deficit) for the year	(457,492)		

3. Financial Statements

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2029

	Note	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Income / Revenue						
Rates and charges	4.1.1	15,033,735	15,590,269	16,057,977	16,539,716	17,035,908
Statutory fees and fines	4.1.2	240,973	183,200	188,696	194,357	200,188
User fees	4.1.3	615,844	657,775	677,508	697,833	718,769
Grants - operating	4.1.4	9,762,372	8,986,014	8,328,594	8,578,452	8,835,806
Grants - capital	4.1.4	3,781,605	4,567,705	2,163,000	2,227,890	2,294,727
Contributions - monetary	4.1.5	170,333	164,548	50,000	51,500	53,045
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		(150,047)	300,000	(150,000)	(154,500)	(159,135)
Other income	4.1.6	747,436	539,268	555,446	572,109	589,273
Total income / revenue		30,202,251	30,988,779	27,871,221	28,707,358	29,568,579
Expenses						
Employee costs	4.1.7	12,484,989	11,853,379	11,899,981	12,256,980	12,624,690
Materials and services	4.1.8	6,583,676	9,033,739	6,082,083	6,234,135	6,389,988
Bad & Doubtful Debts		4394	4,000	4,120	4,244	4,371
Depreciation	4.1.9	6,604,606	7,822,116	7,900,337	7,979,340	8,059,134
Contributions and donations		569,178	626,361	645,152	664,507	684,442
Borrowing costs		25,881	16,116	16,599	17,097	17,610
Other expenses	4.1.12	1,973,994	2,090,559	2,142,823	2,196,393	2,251,303
Total expenses		28,246,718	31,446,271	28,691,095	29,352,697	30,031,538
Surplus/(deficit) for the year		1,955,532	(457,492)	(819,874)	(645,339)	(462,959)
Other comprehensive income						
<i>Items that will not be reclassified to surplus or deficit in future periods</i>						
Net asset revaluation gain /(loss)		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total other comprehensive income		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total comprehensive result		2,955,532	542,508	180,126	354,661	537,041

BALANCE SHEET

For the four years ending 30 June 2029

	Note	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
ASSETS						
Cash and cash equivalents		4,322,463	2,824,615	1,905,016	2,478,399	3,830,887
Trade and other receivables		1,700,000	1,600,000	1,700,000	1,700,000	1,700,000
Other financial assets		446,000	459,380	473,161	-	-
Inventories		472,158	486,323	694,912	715,760	737,233
Prepayments		150,000	154,500	159,135	163,909	168,826
Other assets		271,920	280,078	288,480	297,134	306,048
Total current assets	4.2.1	7,362,541	5,804,895	5,220,705	5,355,202	6,742,994
Non-current assets						
Other financial assets		437,692	450,823	-	-	-
Investments in associates, joint arrangement and subsidiaries		288,241	294,006	299,886	305,884	312,001
Property, infrastructure, plant & equipment		227,242,920	228,979,818	229,413,987	229,710,852	229,059,270
Right-of-use assets	4.2.4	1,047,288	822,288	597,288	372,288	147,288
Total non-current assets	4.2.1	229,016,141	230,546,935	230,311,161	230,389,024	229,518,559
Total assets		236,378,682	236,351,830	235,531,866	235,744,226	236,261,554
LIABILITIES						
Current liabilities						
Trade and other payables		737,508	1,084,699	921,239	927,411	1,104,870
Trust funds and deposits		1,400,000	1,240,000	700,000	721,000	742,630
Contract and other liabilities		1,157,398	-	-	-	-
Provisions		2,863,172	2,954,172	3,045,559	3,139,524	3,236,142
Interest-bearing liabilities	4.2.3	42,848	44,966	47,189	49,522	51,971
Lease liabilities	4.2.4	369,890	369,764	243,764	126,764	-
Total current liabilities	4.2.2	6,570,816	5,693,601	4,957,752	4,964,221	5,135,613
Non-current liabilities						
Provisions		537,608	890,428	917,141	944,655	972,995
Interest-bearing liabilities	4.2.3	396,634	351,668	304,479	254,957	202,986
Lease liabilities	4.2.4	538,000	538,000	294,236	167,472	-
Total non-current liabilities	4.2.2	1,472,242	1,780,096	1,515,856	1,367,084	1,175,981
Total liabilities		8,043,058	7,473,698	6,473,608	6,331,306	6,311,594
Net assets		228,335,624	228,878,132	229,058,258	229,412,920	229,949,960
EQUITY						
Accumulated surplus		88,135,204	87,677,712	86,857,838	86,212,500	85,749,540
Reserves		140,200,420	141,200,420	142,200,420	143,200,420	144,200,420
Total equity		228,335,624	228,878,132	229,058,258	229,412,920	229,949,960

STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2029

	Note	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
2025 Forecast Actual					
Balance at beginning of the financial year		225,380,092	86,179,672	139,185,866	14,554
Surplus/(deficit) for the year		1,955,532	1,955,532	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year		228,335,624	88,135,204	140,185,866	14,554
2026 Budget					
Balance at beginning of the financial year		228,335,624	88,135,204	140,185,866	14,554
Surplus/(deficit) for the year		(457,492)	(457,492)	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year	4.3.2	228,878,132	87,677,712	141,185,866	14,554
2027					
Balance at beginning of the financial year		228,878,132	87,677,712	141,185,866	14,554
Surplus/(deficit) for the year		(819,874)	(819,874)	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year		229,058,258	86,857,838	142,185,866	14,554
2028					
Balance at beginning of the financial year		229,058,258	86,857,838	142,185,866	14,554
Surplus/(deficit) for the year		(645,339)	(645,339)	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year		229,412,920	86,212,500	143,185,866	14,554
2029					
Balance at beginning of the financial year		229,412,920	86,212,500	143,185,866	14,554
Surplus/(deficit) for the year		(462,959)	(462,959)	-	-
Net asset revaluation gain/(loss)		1,000,000	-	1,000,000	-
Balance at end of the financial year		229,949,960	85,749,540	144,185,866	14,554

STATEMENT OF CASH FLOWS

For the four years ending 30 June 2029

	Note	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		13,333,735	13,990,269	14,357,977	14,839,716	15,335,908
Statutory fees and fines		174,645	183,200	188,696	194,357	200,188
User fees		115,294	657,775	677,508	697,833	718,769
Grants - operating		9,762,372	8,986,014	8,328,594	8,578,452	8,835,806
Grants - capital		3,781,605	4,567,705	2,163,000	2,227,890	2,294,727
Contributions - monetary		170,333	164,548	50,000	51,500	53,045
Interest received		166,513	162,000	45,000	45,000	45,000
Trust funds and deposits taken/repaid		500,000	482,667	497,147	512,061	527,423
Other receipts		580,923	377,268	510,446	527,109	544,273
Net GST refund / payment		658,368	600,000	600,000	600,000	600,000
Employee costs		(12,484,989)	(11,853,379)	(12,699,981)	(12,256,980)	(12,624,690)
Materials and services		(6,583,676)	(9,033,739)	(7,264,545)	(7,921,159)	(7,581,688)
Other payments		(1,404,816)	(1,464,197)	(1,875,284)	(1,497,578)	(1,916,694)
Net cash provided by/(used in) operating activities	4.4.1	8,770,306	7,820,130	5,578,558	6,598,202	7,032,065
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(10,612,799)	(8,559,014)	(5,284,369)	(5,303,700)	(5,450,861)
Proceeds from sale of property, infrastructure, plant and equipment		(150,047)	300,000	(150,000)	(154,500)	(159,135)
Proceeds from sale of investments		-	(1,000,000)	(1,000,000)	(500,000)	-
Net cash provided by/ (used in) investing activities	4.4.2	(10,762,846)	(9,259,014)	(6,434,369)	(5,958,200)	(5,609,996)
Cash flows from financing activities						
Finance costs		(15,605)	(16,116)	(16,599)	(17,097)	(17,610)
Repayment of borrowings		(40,829)	(42,848)	(47,189)	(49,522)	(51,971)
Net cash provided by/(used in) financing activities	4.4.3	(66,710)	(58,964)	(63,788)	(66,619)	(69,581)
Net increase/(decrease) in cash & cash equivalents		(2,059,250)	(1,497,848)	(919,599)	573,383	1,352,488
Cash and cash equivalents at the beginning of the financial year		6,381,713	4,322,463	2,824,615	1,905,016	2,478,399
Cash and cash equivalents at the end of the financial year		4,322,463	2,824,615	1,905,016	2,478,399	3,830,887

STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2029

	Note	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Property						
Buildings						
Building		3,658,855	340,000	300,000	225,000	275,000
Total buildings		3,658,855	340,000	300,000	225,000	275,000
Total property		3,658,855	340,000	300,000	225,000	275,000
Plant and equipment						
Plant, machinery and equipment		1,288,155	1,295,000	1,000,000	1,000,000	1,000,000
Fixtures, fittings and furniture		14,519	-	5,000	5,000	5,000
Computers and telecommunications		265,000	60,000	65,000	65,000	65,000
Library books		20,000	20,000	20,000	20,000	20,000
Total plant and equipment		1,587,674	1,375,000	1,090,000	1,090,000	1,090,000
Infrastructure						
Roads		4,249,042	4,654,143	3,144,369	3,238,700	3,335,861
Bridges		-	-	-	-	-
Footpaths		491,766	287,826	300,000	300,000	300,000
Kerb & Channel		348,383	290,500	150,000	150,000	150,000
Drainage		-	161,042	50,000	50,000	50,000
Recreational, leisure and community facilities		277,079	1,450,503	50,000	50,000	50,000
Parks, open space and streetscapes		-	-	50,000	50,000	50,000
Waste management		-	-	150,000	150,000	150,000
Total infrastructure		5,366,270	6,844,014	3,894,369	3,988,700	4,085,861
Total capital works expenditure	4.5.1	10,612,799	8,559,014	5,284,369	5,303,700	5,450,861
<i>Represented by:</i>						
New asset expenditure		3,678,855	767,402	1,140,000	1,140,000	1,140,000
Asset renewal expenditure		6,308,482	4,564,111	3,794,369	3,813,700	3,960,861
Asset upgrade expenditure		625,462	3,227,501	350,000	350,000	350,000
Total capital works expenditure	4.5.1	10,612,799	8,559,014	5,284,369	5,303,700	5,450,861
Funding sources represented by:						
Grants		3,781,605	6,141,314	2,163,000	2,227,890	2,294,727
Contributions		170,333	45,000	-	-	-
Council cash		6,660,861	2,372,700	3,121,369	3,125,810	3,156,134
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	10,612,799	8,559,014	5,284,369	5,353,700	5,450,861

STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2029

	Note	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Staff expenditure						
Employee costs - operating		11,709,413	13,505,915	13,462,281	13,757,722	14,149,453
Employee costs - capital		850,000	800,000	700,000	700,000	700,000
Total staff expenditure		12,559,413	14,305,915	14,162,281	14,457,722	14,849,453
Staff numbers						
		FTE	FTE	FTE	FTE	FTE
Employees		106.7	106.7	102.7	102.7	102.7
Total staff numbers		106.7	106.7	102.7	102.7	102.7

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

DEPARTMENT	Budget 2025/26	Permanent Full Time	Permanent Part Time	Casual
Community Services	315,351	176,615	138,736	-
Corporate Services	785,564	785,564	-	-
Economic Development	438,401	438,401	-	-
Engineering	7,777,352	7,602,822	174,530	-
Governance	1,583,970	1,296,690	287,281	-
Recreation, Culture and Leisure Services	435,365	258,394	176,970	-
Regulatory Services	813,732	718,394	95,338	-
Waste and Environment	556,179	556,179	-	-
Total permanent staff expenditure	12,705,915	11,833,061	872,854	-
Capitalised labour costs	800,000			
Total expenditure	13,505,915			

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

DEPARTMENT	Budget 2025/26	Permanent Full Time	Permanent Part Time	Casual
Community Services	4.0	1.5	2.5	-
Corporate Services	5.0	5.0	-	-
Economic Development	3.0	3.0	-	-
Engineering	70.7	69.0	1.7	-
Governance	9.6	7.0	2.6	-
Recreation, Culture and Leisure Services	3.8	2.0	1.8	-
Regulatory Services	5.6	5.0	0.6	-
Waste and Environment	5.0	5.0	-	-
Total staff	106.7	97.5	9.2	-

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2029

	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
COMMUNITY SERVICES				
Permanent - Full time	176,615	0	0	0
Women	176,615	0	0	0
Men	0	0	0	0
Permanent - Part time	138,736	0	0	0
Women	138,736	0	0	0
Men	0	0	0	0
Total Community Services	315,351	0	0	0
CORPORATE SERVICES				
Permanent - Full time	785,564	809,131	833,405	858,407
Women	785,564	809,131	833,405	858,407
Men	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Total Corporate Services	785,564	809,131	833,405	858,407
ECONOMIC DEVELOPMENT				
Permanent - Full time	438,401	451,553	465,100	479,053
Women	199,820	205,814	211,989	218,348
Men	238,582	245,739	253,111	260,705
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Total Economic Development	438,401	451,553	465,100	479,053
ENGINEERING				
Permanent - Full time	7,602,822	7,830,907	8,065,834	8,307,809
Women	301,924	310,982	320,311	329,921
Men	7,300,898	7,519,925	7,745,522	7,977,888
Permanent - Part time	174,530	179,765	185,158	190,713
Women	19,529	20,115	20,719	21,340
Men	155,000	159,650	164,440	169,373
Total Engineering	7,777,352	8,010,672	8,250,992	8,498,522
GOVERNANCE				
Permanent - Full time	1,296,690	1,335,591	1,375,658	1,416,928
Women	757,145	779,860	803,255	827,353
Men	539,545	555,731	572,403	589,575
Permanent - Part time	287,281	295,899	304,776	313,919
Women	287,281	295,899	304,776	313,919
Men	0	0	0	0
Total Governance	1,583,970	1,631,490	1,680,434	1,730,847

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2029

	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
RECREATION, CULTURE AND LEISURE SERVICES				
Permanent - Full time	258,394	266,146	274,131	282,354
Women	258,394	266,146	274,131	282,354
Men	0	0	0	0
Permanent - Part time	176,970	182,279	100,320	103,330
Women	94,562	97,398	100,320	103,330
Men	82,409	84,881	0	0
Total Recreation, Culture and Leisure Services	435,365	448,426	374,451	385,684
REGULATORY SERVICES				
Permanent - Full time	718,394	739,946	762,145	785,009
Women	0	0	0	0
Men	718,394	739,946	762,145	785,009
Permanent - Part time	95,338	98,198	101,144	104,178
Women	95,338	98,198	101,144	104,178
Men	0	0	0	0
Total Regulatory Services	813,732	838,144	863,288	889,187
WASTE AND ENVIRONMENT				
Permanent - Full time	556,179	572,865	590,051	607,752
Women	157,896	162,633	167,512	172,538
Men	398,283	410,232	422,538	435,215
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Total Waste and Environment	556,179	572,865	590,051	607,752
Capitalised labour costs	800,000	700,000	700,000	700,000
Total staff expenditure	13,505,915	13,462,281	13,757,722	14,149,453

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2029

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
COMMUNITY SERVICES				
Permanent - Full time	1.5	0.0	0.0	0.0
Women	1.5	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Permanent - Part time	2.5	0.0	0.0	0.0
Women	2.5	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Total Community Services	4.0	0.0	0.0	0.0
CORPORATE SERVICES				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	5.0	5.0	5.0	5.0
Men	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Total Corporate Services	5.0	5.0	5.0	5.0
ECONOMIC DEVELOPMENT				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	1.0	1.0	1.0	1.0
Men	2.0	2.0	2.0	2.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Total Economic Development	3.0	3.0	3.0	3.0
ENGINEERING				
Permanent - Full time	69.0	69.0	69.0	69.0
Women	3.0	3.0	3.0	3.0
Men	66.0	66.0	66.0	66.0
Permanent - Part time	1.7	1.7	1.7	1.7
Women	0.2	0.2	0.2	0.2
Men	1.5	1.5	1.5	1.5
Total Engineering	70.7	70.7	70.7	70.7
GOVERNANCE				
Permanent - Full time	7.0	7.0	7.0	7.0
Women	4.0	4.0	4.0	4.0
Men	3.0	3.0	3.0	3.0
Permanent - Part time	2.6	2.6	2.6	2.6
Women	2.6	2.6	2.6	2.6
Men	0.0	0.0	0.0	0.0
Total Governance	9.6	9.6	9.6	9.6

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2029

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
RECREATION, CULTURE AND LEISURE SERVICES				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Men	0.0	0.0	0.0	0.0
Permanent - Part time	1.8	1.8	1.8	1.8
Women	1.0	1.0	1.0	1.0
Men	0.8	0.8	0.8	0.8
Total Recreation, Culture and Leisure Services	3.8	3.8	3.8	3.8
REGULATORY SERVICES				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	0.0	0.0	0.0	0.0
Men	5.0	5.0	5.0	5.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Total Regulatory Services	5.6	5.6	5.6	5.6
WASTE AND ENVIRONMENT				
Permanent - Full time	5.0	5.0	5.0	5.0
Women	1.0	1.0	1.0	1.0
Men	4.0	4.0	4.0	4.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Total Waste and Environment	5.0	5.0	5.0	5.0
Total staff numbers	106.7	102.7	102.7	102.7

4. Notes to the Financial Statements

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

4.1 COMPREHENSIVE INCOME STATEMENT

4.1.1 RATES AND CHARGES

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$15,590,269.

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

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
General rates*	12,276,104	12,631,466	355,362	2.89%
Municipal charge*	426,677	440,979	14,302	3.35%
General waste rates and charges	997,139	1,102,066	104,927	10.52%
Recycling rates and charges	787,827	868,955	81,128	10.30%
Interest on rates and charges	71,595	66,200	(5,395)	(7.54%)
Revenue in lieu of rates	474,393	480,603	6,210	1.31%
Total rates and charges	15,033,735	15,590,269	556,534	3.70%

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

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

TYPE OR CLASS OF LAND	2023/24 cents/\$CIV	2024/25 cents/\$CIV	Change %
General rate for rateable residential properties	0.002997	0.003029	1.07%
General rate for rateable commercial properties	0.002997	0.003029	1.07%
General rate for rateable farm properties	0.001739	0.001762	1.32%

Capital Improved Value (CIV) valuation basis used by the Council

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 \$	2025/26 \$	Change \$	%
Residential	1,761,781	1,894,317	132,536	7.52%
Commercial	248,790	270,949	22,159	8.91%
Rural	10,265,533	10,466,200	200,667	1.95%
Total amount to be raised by general rates	12,276,104	12,631,466	355,362	2.89%

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 Number	2025/26 Number	Change Number	%
Residential	3,452	3,476	24	0.70%
Commercial	447	436	(11)	(2.46%)
Rural	3,156	3,167	11	0.35%
Total number of assessments	7,055	7,079	24	0.34%

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 \$	%
Residential	585,581,200	625,393,500	39,812,300	6.80%
Commercial	84,268,500	89,451,500	5,183,000	6.15%
Rural	5,899,138,500	5,939,954,400	40,815,900	0.69%
Total value of land	6,568,988,200	6,654,799,400	85,811,200	1.31%

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

TYPE OR CLASS OF LAND	2024/25 \$	2025/26 \$	Change \$	%
Municipal	84.08	86.60	2.52	3.00%

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

TYPE OF CHARGE	2024/25 \$	2025/26 \$	Change \$	%
Municipal	426,677	440,979	14,302	3.35%

4.1.1(i) 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 2024/25 \$	Per Rateable Property 2025/26 \$	Change \$	%
<i>Kerbside collection</i>				
Residential - 80lt bin	173.78	191.16	17.38	10.00%
Residential - 120lt bin	241.25	265.38	24.13	10.00%
Residential - 240lt bin	469.56	516.51	46.95	10.00%
Other - 80lt bin	173.78	191.16	17.38	10.00%
Other - 120lt bin	241.25	265.37	24.12	10.00%
Other - 240lt bin	469.56	516.51	46.95	10.00%
<i>Recycling collection</i>				
Residential	169.11	186.02	16.91	10.00%
Other	169.11	186.02	16.91	10.00%
<i>Glass collection</i>				
Residential	84.56	93.02	8.46	10.00%

4.1.1(j) 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 \$	%
Kerbside collection	997,139	1,102,066	104,927	10.52%
Recycling collection	524,804	582,522	57,718	11.00%
Glass collection	263,023	286,433	23,410	8.90%
Total	1,784,966	1,971,021	186,055	10.42%

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

	2024/25 \$	2025/26 \$	Change \$	%
Rates and charges	12,276,104	12,631,466	355,362	2.89%
Municipal charge	426,677	440,979	14,302	3.35%
Kerbside collection	997,139	1,102,066	104,927	10.52%
Recycling collection	524,804	582,522	57,718	11.00%
Glass collection	263,023	286,433	23,410	8.90%
Payment in lieu of rates	474,393	480,603	6,210	1.31%
Total Rates and charges	14,962,140	15,524,069	561,929	3.76%

4.1.1(l) Fair Go Rates System Compliance

Yarriambiack Shire Council is required to comply with the State Government's Fair Go Rates System (FGRS).

The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2024/25	2025/26
Total Rates	\$12,354,301	\$12,702,781
Number of rateable properties	7,055	7,079
Base Average Rate	\$1,751.14	\$1,794.43
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$1,799.30	\$1,848.26
Maximum General Rates and Municipal Charges Revenue	\$12,694,062	\$13,083,864
Budgeted General Rates and Municipal Charges Revenue	\$12,692,766	\$13,072,445
Budgeted Total Rates and Municipal Charges Revenue	\$12,692,766	\$13,072,445

4.1.1(m) 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 variation of returned levels of value (e.g. 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 becomes business land and vice versa.

4.1.1(n) 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 0.3029% (0.003029 cents in the dollar of CIV) for all rateable residential and commercial properties; and
- A general rate of 0.1762% (0.001762 cents in the dollar of CIV) for all rateable farming properties.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

RESIDENTIAL AND COMMERCIAL LAND

Residential land is any land, which is:

- Occupied for the principal purpose of physically accommodating persons; or
- Unoccupied but zoned residential under the Yarriambiack Shire Council Planning Scheme.

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial or industrial under the Yarriambiack Shire Council Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to commercial land. The vacant land affected by this rate is that which is zoned commercial and/or industrial under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024/25 financial year.

FARM LAND

Farm land is any rateable land:

- that is not less than 2 hectares in area; and
- that is used primarily for grazing (including agistment, dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- that is used by a business -
 - that has a significant and substantial commercial purpose of character; and
 - that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district, without reference to ward boundaries.

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land. The vacant land affected by this rate is that which is zoned residential under the Yarriambiack Shire Council Planning Scheme. The classification of land which is improved will be determined by the occupation of that land and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2024/25 financial year.

4.1.2 STATUTORY FEES AND FINES

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Animal fees	65,689	36,000	(29,689)	(45.20%)
Building fees	64,764	76,560	11,796	18.21%
Town planning fees	63,037	50,640	(12,397)	(19.67%)
Other fees	47,483	20,000	(27,483)	(57.88%)
Total statutory fees and fines	240,973	183,200	(57,773)	(23.97%)

Most statutory fees and fines are levied in accordance with legislation and related to income collected through animal registrations, planning and building permits.

Statutory fees and fines for 2025/26 are expected to decrease by \$57,773 due mainly to expected decrease in animal fees and town planning fees.

4.1.3 USER FEES

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Leisure centre and recreation	50	8,430	8,380	16760.00%
Caravan parks	208,978	237,500	28,522	13.65%
Waste management	119,661	111,000	(8,661)	(7.24%)
Rents	74,676	77,597	2,921	3.91%
Livestock exchange	81,845	99,000	17,155	20.96%
Vic Roads	10,582	10,900	318	3.01%
Rates	48,963	51,200	2,237	4.57%
Other	71,089	62,148	(8,941)	(12.58%)
Total user fees	615,844	657,775	41,931	6.81%

User fees relate to the wide range of services Council provides across its extensive service delivery programs and includes caravan park fees, leisure centre user charges, caravan park fees, livestock exchange selling fees and waste management fees.

Council set fees based on market conditions and the costs associated with running a service while giving consideration to those who may be suffering financial hardship.

User fees are expected to increase by \$41,931 or 6.81%.

4.1.4 GRANTS

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

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
<i>Grants were received in respect of the following:</i>				
Summary of grants				
Commonwealth funded grants	9,511,345	9,503,407	(7,938)	0%
State funded grants	4,032,632	4,050,312	17,680	0%
Total grants received	13,543,977	13,553,719	9,742	0%
(A) OPERATING GRANTS				
Recurrent - Commonwealth Government				
Financial Assistance Grants	7,006,293	7,393,408	387,115	5.53%
Other	1,764	-	(1,764)	(100.00%)
Recurrent - State Government				
Libraries	132,799	132,100	(699)	(0.53%)
Maternal and child health	317,318	-	(317,318)	(100.00%)
Sustainability	85,000	85,000	0	0.00%
Youth	53,250	50,000	(3,250)	(6.10%)
Community health	13,533	14,652	1,119	8.27%
Kindergarten	1,334,657	265,134	(1,069,523)	(80.13%)
Senior citizens	3,700	3,000	(700)	(18.92%)
Other	1,500	1,500	0	0.00%
Total Recurrent - State Government	8,949,814	7,944,794	(1,005,020)	(11.23%)
Non-recurrent - State Government				
Building	60,000	140,000	80,000	133.33%
Tourism	286,649	-	(286,649)	(100.00%)
Natural Disaster	465,909	-	(465,909)	(100.00%)
Recreation Reserve	-	901,220	901,220	0.00%
Total non-recurrent grants	812,558	1,041,220	228,662	28.14%
Total operating grants	9,762,372	8,986,014	(776,358)	(7.95%)

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
(B) CAPITAL GRANTS				
<i>Recurrent - Commonwealth Government</i>				
Roads to recovery	1,472,850	2,109,999	637,149	43%
Local Community Roads & Infrastructure	1,030,438	-	(1,030,438)	(100.00%)
Total recurrent grants	2,503,288	2,109,999	(393,289)	(15.71%)
<i>Non-recurrent - State Government</i>				
Roads	48,531	1,094,464	1,045,933	2155.19%
Waste - Recycling	133,280	-	(133,280)	(100.00%)
Kindergarten	523,149	-	(523,149)	(100.00%)
Other Sporting Club	48,366	-	(48,366)	(100.00%)
Library	200,000	-	(200,000)	(100.00%)
Housing	324,991	280,000	(44,991)	0.00%
Recreation Reserve	-	132,402	132,402	0.00%
Swimming Pool	-	950,840	950,840	0.00%
Total non-recurrent grants	1,278,317	2,457,706	1,179,389	92.26%
Total capital grants	3,781,605	4,567,705	786,100	20.79%
Total Grants	13,543,977	13,553,719	9,742	0.07%

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services for ratepayers. Overall, the level of operating grants has decreased by \$776,358 or 7.95%.

Capital grants include all monies received from State and Federal sources for the purpose of funding the capital works program. Overall, the level of capital grants has increased by \$786,100 or 20.79%.

4.1.5 CONTRIBUTIONS

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Monetary	170,333	164,548	(5,785)	(3.40%)
Total contributions	170,333	164,548	(5,785)	(3.40%)

Contributions includes monies received from community groups for projects. This had decreased by \$5,785. The main projects that will have community contributions for 2025/26 include Murtoa Recreation Reserve - Netball/Tennis Courts (\$100,000) and Hopetoun Netball Courts - lighting (\$45,000).

4.1.6 OTHER INCOME

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Interest	166,513	162,000	(4,513)	(2.71%)
Private use vehicle reimbursement	40,173	50,968	10,795	26.87%
Employee contributions	63,538	54,000	(9,538)	(15.01%)
Income protection	143,609	100,000	(43,609)	(30.37%)
Insurance recoupment	38,980	-	(38,980)	(100.00%)
Workcover reimbursement	38,069	20,000	(18,069)	(47.46%)
Legal costs recovered	112,780	60,000	(52,780)	(46.80%)
Recycling	66,938	89,500	22,562	33.71%
Other	76,836	2,800	(74,036)	(96.36%)
Total other income	747,436	539,268	(208,168)	(27.85%)

Other income includes interest investments, reimbursements, recoupments, recycling and legal costs recovered. Council has been able to recover legal costs during the 2024/25 year due to the sale of a number of Section 181 properties. This process will continue in 2025/26. Other income has reduced significantly in 2025/26. In 2024/25 a staff member was seconded to an Emergency Management position at Horsham Rural City Council for six months.

4.1.7 EMPLOYEE COSTS

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Wages and oncosts	10,259,704	9,976,886	(282,818)	(2.76%)
WorkCover	334,374	286,896	(47,478)	(14.20%)
Superannuation	1,263,684	985,706	(277,978)	(22.00%)
Councillor allowances	249,189	264,866	15,677	6.29%
Conferences & training	165,834	230,000	64,166	38.69%
Fringe benefits tax	20,618	4,000	(16,618)	(80.60%)
Travel	14,909	31,672	16,763	112.43%
Uniform & PPE	65,185	65,750	565	0.87%
Redundancies	105,755	-	(105,755)	(100.00%)
Other	5,737	7,603	1,866	32.53%
Total employee costs	12,484,989	11,853,379	(631,610)	(5.06%)

Employee costs include all labour related expenditure such as wages and on-costs such as allowances, leave entitlements, employer superannuation, travel and conference and training.

Employee costs are forecast to decrease by 5.06% or \$631,610 compared to 2024/25. This decrease relates to decreased in the number of permanent staff due to the transfer of maternal and child health and two kinder services to other service providers. Annual enterprise agreement increases and movement between levels within wage bands as well as workcover insurance and superannuation increases have also been factored into the 2025/26 budget.

4.1.8 MATERIALS AND SERVICES

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Contractors	3,695,211	4,691,358	996,147	26.96%
Consultants	372,877	801,917	429,040	115.06%
Building maintenance	29,587	103,626	74,039	250.24%
Ground maintenance	6,131	1,560	(4,571)	(74.56%)
Equipment maintenance	603,619	563,100	(40,519)	(6.71%)
Information technology and equipment	511,104	680,723	169,619	33.19%
External plant hire	13,771	16,320	2,549	18.51%
Internal plant hire	(739,482)	70,526	810,008	(109.54%)
Fuel	824,256	927,000	102,744	12.47%
Materials	790,046	805,686	15,640	1.98%
Motor vehicles	41,924	51,600	9,676	23.08%
Telecommunications	70,163	67,203	(2,960)	(4.22%)
Utilities - Gas	5,722	9,520	3,798	66.38%
Utilities - Power	173,281	152,260	(21,021)	(12.13%)
Utilities - Water	100,583	91,340	(9,243)	(9.19%)
Other	84,883	-	(84,883)	(100.00%)
Total materials and services	6,583,676	9,033,739	2,450,063	37.21%

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to increase by 37.21% or \$2.450 million compared to 2024/25.

The increase is mainly due to the reduction in the use of contractors (\$1.142 million) due to the completion of flood restoration works in 2023/24 and the reduction of the use of consultants (\$223,024) who have completed master plans across various services of the Council.

4.1.9 DEPRECIATION

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Property	810,605	728,287	(82,318)	(10.16%)
Plant & equipment	1,042,436	1,014,970	(27,466)	(2.63%)
Infrastructure	4,751,565	6,078,859	1,327,294	27.93%
Total depreciation	6,604,606	7,822,116	1,217,510	18.43%

Depreciation is an accounting measure that attempts to allocate the value of an asset over its useful life. The depreciation charge is used as a proxy for the funds required to renew council's assets to maintain agreed service levels. The increase of \$1,217,510 or 18.43% due to the effect of assets related to the capital works program having a full year effect of depreciation.

4.1.10 CONTRIBUTIONS AND DONATIONS

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Community groups	17,072	17,072	0	0.00%
Community halls	47,864	45,450	(2,414)	(5.04%)
Economic development	54,768	60,000	5,232	9.55%
Recreation reserves	184,863	194,198	9,335	5.05%
Swimming pools	228,267	269,428	41,161	18.03%
Weir pools	36,344	40,214	3,870	10.65%
Total contribution and donations	569,178	626,361	57,183	10.05%

All recreation reserves, swimming pools, community halls progress associations and weir pools have received an annual increase in funding of 3% for the 2025/26 financial year.

4.1.12 OTHER EXPENSES

	2024/25 Forecast Actual \$	2025/26 Budget \$	Change \$	%
Advertising	85,701	110,000	24,299	28.35%
Bank Fees and charges	22,228	34,000	11,772	52.96%
External Auditors	30,000	40,500	10,500	35.00%
Insurances	920,215	976,446	56,231	6.11%
Internal Auditors	44,129	40,000	(4,129)	(9.36%)
Legal Costs	336,134	333,000	(3,134)	(0.93%)
Meeting expenses	18,274	33,632	15,358	84.04%
Operating lease rentals	71,195	24,875	(46,320)	(65.06%)
Plant and motor vehicle registration	139,534	145,000	5,466	3.92%
Other	33,020	71,000	37,980	115.02%
Postage and freight	18,803	26,000	7,197	38.28%
Printing and stationery	32,149	19,250	(12,899)	(40.12%)
Subscription	222,612	236,856	14,244	6.40%
Total other expenses	1,973,994	2,090,559	116,565	5.91%

Other expenses relates to a range of unclassified items including audit fees, insurances, auditor remuneration, subscriptions and other miscellaneous items.

4.2 BALANCE SHEET

4.2.1 ASSETS

Current assets (\$1.557 million decrease) and Non Current assets (\$1.530 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

These balances are projected to decrease by \$1.557 million during the year, this is dependent on when capital works are completed. Trade and other receivables are monies owed to council by ratepayers and others. The balance is expected to increase by \$100,000 over the budget period and no large accounts are expected to be raised for grants in 2025/26.

4.2.2 LIABILITIES

Current liabilities (\$877,214 decrease) and Non Current liabilities (\$307,854 increase)

Trade and other payables are those to whom Council owes money as at 30 June.

Provisions include accrued long service leave, annual leave, sick leave owing to employees and rehabilitation costs for ceased landfill and gravel pit sites.

4.2.3 BORROWINGS

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Projections		
			2026/27 \$	2027/28 \$	2028/29 \$
Amount borrowed as at 30 June of the prior year	480,312	439,483	396,635	349,446	299,924
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(40,829)	(42,848)	(47,189)	(49,522)	(51,971)
Amount of borrowings as at 30 June	439,483	396,635	349,446	299,924	247,953

4.2.4 LEASES BY CATEGORY

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast Actual 2024/25 \$	Budget 2025/26 \$
Right-of-use assets		
Plant and equipment	1,047,288	822,288
Total right-of-use assets	1,047,288	822,288
Lease liabilities		
Current lease Liabilities		
Plant and equipment	369,890	369,764
Total current lease liabilities	369,890	369,764
Non-current lease liabilities		
Plant and equipment	538,000	538,000
Total non-current lease liabilities	538,000	538,000
Total lease liabilities	907,890	907,764

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities.

4.3 STATEMENT OF CHANGES IN EQUITY

4.3.1 RESERVES

Reserves contain both a specific cash backed reserve and asset revaluation reserves. The cash backed reserve is a small infrastructure fund for aerodromes. No variation is expected in 2025/26.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Asset valuations are required to be considered annually and formally revalued if there is a material change.

4.3.2 EQUITY

Equity is the accumulated surplus in the value of all net assets less specific reserve allocation and revaluations that have been built up over the financial year.

4.4 STATEMENT OF CASH FLOWS

4.4.1 NET CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES

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.

The 2025/26 budget for net cash provided by operating activities is \$950,177 less than the forecast in 2024/25

The net cash flows from operating activities does not equal the operating result for the year, as the expected revenues and expenses of the council include non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 NET CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES

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 equipment.

The decrease in payments for investing activities represents the planned decrease in capital works expenditure disclosed in Section 3 of the Budget.

4.4.3 NET CASH FLOWS PROVIDED BY/USED IN FINANCING ACTIVITIES

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

4.5 CAPITAL WORKS PROGRAM

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 SUMMARY

	2024/25 Forecast Actual	2025/26 Budget	Change \$	%
Property	3,658,855	340,000	(3,318,855)	(90.71%)
Plant & equipment	1,587,674	1,375,000	(212,674)	(13.40%)
Infrastructure	5,366,270	6,844,014	1,477,744	27.54%
Total	10,612,799	8,559,014	(2,053,786)	(19.35%)

ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
Project Cost	New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	\$	\$	\$	\$	\$	\$	\$
Property	340,000	-	-	-	-	340,000	-
Plant & equipment	1,375,000	1,125,000	-	-	-	1,375,000	-
Infrastructure	6,844,014	3,439,111	3,227,501	6,141,314	45,000	657,700	-
Total	8,559,014	4,564,111	3,227,501	6,141,314	45,000	2,372,700	-

Council will be undertaking \$8.559 million worth of capital works projects during the 2025/26 financial year.

4.5.2 CURRENT BUDGET

ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES				
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY								
Buildings								
Murtoa Depot - New Shed	240,000	240,000	-	-	-	-	240,000	-
Murtoa Depot - New Amenities Block	100,000	100,000	-	-	-	-	100,000	-
TOTAL PROPERTY	340,000	340,000	-	-	-	-	340,000	-
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Tractor	250,000	-	250,000	-	-	-	250,000	-
Loader	215,000	-	215,000	-	-	-	215,000	-
Mower	30,000	-	30,000	-	-	-	30,000	-
Grader	550,000	-	550,000	-	-	-	550,000	-
Utilities	250,000	250,000	-	-	-	-	250,000	-
	1,295,000	250,000	1,045,000	-	-	-	1,295,000	-
Computers and Telecommunications								
Various	60,000	-	60,000	-	-	-	60,000	-
Library books								
Various	20,000	-	20,000	-	-	-	20,000	-
TOTAL PLANT AND EQUIPMENT	1,375,000	250,000	1,125,000	-	-	-	1,375,000	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE								
ROADS								
Resheets								
Northern								
Desert Road	28,000	-	28,000	-	28,000	-	-	-
Yaapeet North Road	35,000	-	35,000	-	35,000	-	-	-
Healeys Road	52,500	-	52,500	-	52,500	-	-	-
Brentwood West Road	21,000	-	21,000	-	21,000	-	-	-
Tempy East Road	42,000	-	42,000	-	42,000	-	-	-
Turriff West Road	70,000	-	70,000	-	70,000	-	-	-
Hopevale Road	24,500	-	24,500	-	24,500	-	-	-
Rosebery Rainbow Road	94,500	-	94,500	-	94,500	-	-	-
SUB TOTAL		-	367,500	-	367,500	-	-	-
Central								
Browns Lane	54,625	-	54,625	-	54,625	-	-	-
Areegra Exchange Road	69,000	-	69,000	-	69,000	-	-	-
Oultons Road	40,250	-	40,250	-	40,250	-	-	-
Donald Boolite Road	74,750	-	74,750	-	74,750	-	-	-
Blue Ribbon Road	92,000	-	92,000	-	92,000	-	-	-
Gertz Lane	36,225	-	36,225	-	36,225	-	-	-
Glovers Road	40,250	-	40,250	-	40,250	-	-	-
SUB TOTAL		-	407,100	-	407,100	-	-	-

ASSET EXPENDITURE TYPES SUMMARY OF FUNDING SOURCES

Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE								
ROADS								
<u>Resheets</u>								
Southern								
Longerenong-Warracknabeal Road	94,875	-	94,875	-	94,875	-	-	-
Adlers Road	92,000	-	92,000	-	92,000	-	-	-
Kewell School Road	63,250	-	63,250	-	63,250	-	-	-
Dyers Estate Road	57,500	-	57,500	-	57,500	-	-	-
Middas Road	40,250	-	40,250	-	40,250	-	-	-
Burru Lawler Road	103,500	-	103,500	-	103,500	-	-	-
SUB TOTAL	451,375	-	451,375	-	451,375	-	-	-
TOTAL RESHEETS								
	1,225,975	-	1,225,975	-	1,225,975	-	-	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE								
ROADS								
<u>Shoulder Resheets</u>								
Northern								
Goyura East School Bus Route	196,875	-	196,875	-	196,875	-	-	-
Lascelles West Road	65,625	-	65,625	-	65,625	-	-	-
Rosebery Rainbow Road	98,438	-	98,438	-	98,438	-	-	-
SUB TOTAL	360,938	-	360,938	-	360,938	-	-	-
Central								
Sheep Hills Bangerang (Warracknabeal Birchip - Lah Angle)	105,000	-	105,000	-	105,000	-	-	-
Boolite Sheep Hills Road	157,500	-	157,500	-	157,500	-	-	-
Brim East Road (Near Cemetery)	22,969	-	22,969	-	22,969	-	-	-
Brim West Road	78,750	-	78,750	-	78,750	-	-	-
Aubrey Road	19,688	-	19,688	-	19,688	-	-	-
Watchem Warracknabeal	72,188	-	72,188	-	72,188	-	-	-
Sheep Hills Kellalac	105,000	-	105,000	-	105,000	-	-	-
SUB TOTAL	561,095	-	561,095	-	561,095	-	-	-
Southern								
Banyena Pimpinio Road	65,625	-	65,625	-	65,625	-	-	-
Glenorchy Road	65,625	-	65,625	-	65,625	-	-	-
SUB TOTAL	131,250	-	131,250	-	131,250	-	-	-
TOTAL SHOULDER RESHEETS								
	1,053,283	-	1,053,283	-	1,053,283	-	-	-

ASSET EXPENDITURE TYPES

SUMMARY OF FUNDING SOURCES

Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE								
ROADS								
<u>Rehabilitations</u>								
Southern								
Glenorchy Road	700,000	-	-	700,000	525,000	-	175,000	-
Banyena-Pimpinio Road	1,254,400	-	-	1,254,400	940,800	-	313,600	-
TOTAL REHABILITATIONS	1,954,400	-	-	1,954,400	1,465,800	-	488,600	-
<u>Reseals</u>								
URBAN								
Northern								
Toole Street, Hopetoun	3,920	-	3,920	-	3,920	-	-	-
SUB TOTAL	3,920	-	3,920	-	3,920	-	-	-
Central								
Watson Avenue, Warracknabeal	8,512	-	8,512	-	8,512	-	-	-
Noall Street, Warracknabeal	15,360	-	15,360	-	15,360	-	-	-
O'Brien Street, Warracknabeal	9,965	-	9,965	-	9,965	-	-	-
Craig Avenue, Warracknabeal	23,904	-	23,904	-	23,904	-	-	-
Menin Avenue (Intersection with Craig Avenue), Warracknabeal	3,200	-	3,200	-	3,200	-	-	-
Scott Street, Warracknabeal	36,534	-	36,534	-	36,534	-	-	-
Jamouneau Street, Warracknabeal	39,560	-	39,560	-	39,560	-	-	-
SUB TOTAL	137,035	-	137,035	-	137,035	-	-	-
Southern								
Main Street (Parking Bays), Minyip	16,800	-	16,800	-	16,800	-	-	-
Degenhardt Street, Murtoa	12,480	-	12,480	-	12,480	-	-	-
SUB TOTAL	29,280	-	29,280	-	29,280	-	-	-
TOTAL URBAN RESEALS	170,235	-	170,235	-	170,235	-	-	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
INFRASTRUCTURE								
ROADS								
<u>Reseals</u>								
RURAL								
Northern								
Rosebery Rainbow Road	53,095	-	53,095	-	53,095	-	-	-
Pathewollock Tempy Road	46,200	-	46,200	-	46,200	-	-	-
Sea Lake Lascelles Road	72,800	-	72,800	-	72,800	-	-	-
SUB TOTAL	172,095	-	172,095	-	172,095	-	-	-
Central								
Antwerp Road	15,498	-	15,498	-	15,498	-	-	-
Brim East School Road	7,252	-	7,252	-	7,252	-	-	-
SUB TOTAL	22,750	-	22,750	-	22,750	-	-	-
Southern								
Glenorchy Road	41,580	-	41,580	-	41,580	-	-	-
Minyip Banyena Road	13,825	-	13,825	-	13,825	-	-	-
SUB TOTAL	55,405	-	55,405	-	55,405	-	-	-
TOTAL RURAL RESEALS								
	250,250	-	250,250	-	250,250	-	-	-
TOTAL RESEALS								
	420,485	-	420,485	-	420,485	-	-	-
TOTAL ROADS								
	4,654,143	-	2,699,743	1,954,400	4,165,543	-	488,600	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
FOOTPATHS								
Northern								
Lascelles Street, Hopetoun	50,400	-	50,400	-	50,400	-	-	-
Lascelles Street 2, Hopetoun	35,910	-	35,910	-	35,910	-	-	-
Gloucester Avenue, Woomelang	41,000	-	41,000	-	41,000	-	-	-
SUB TOTAL	127,310	-	127,310	-	127,310	-	-	-
Central								
Woolcock Street, Warracknabeal	47,355	-	47,355	-	47,355	-	-	-
Anderson Street (In front of School), Warracknabeal	15,375	-	15,375	-	15,375	-	-	-
Scott Street, Warracknabeal	47,663	-	47,663	-	47,663	-	-	-
SUB TOTAL	110,393	-	110,393	-	110,393	-	-	-
Southern								
Stewart Street, Rupanyup (Bitumen Path)	37,208	-	37,208	-	37,208	-	-	-
Mill Street (In Front of Kinder), Minyip	12,915	-	12,915	-	12,915	-	-	-
SUB TOTAL	50,123	-	50,123	-	50,123	-	-	-
TOTAL FOOTPATHS	287,826	-	287,826	-	287,826	-	-	-
KERB & CHANNEL								
Cromie Street, Murtoa	93,500	-	93,500	-	-	-	93,500	-
Market Street, Minyip	134,000	-	134,000	-	134,000	-	-	-
O'Brien Street, Warracknabeal	63,000	-	63,000	-	63,000	-	-	-
TOTAL KERB & CHANNEL	290,500	-	290,500	-	197,000	-	93,500	-

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost \$	New \$	Renewal \$	Upgrade \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
DRAINAGE								
Barbary Street, Woomelang	75,600	-	75,600		-	-	75,600	-
Various	85,442	-	85,442	-	85,442	-	-	-
TOTAL DRAINAGE	161,042	-	161,042	-	85,442	-	75,600	-
RECREATIONAL, LEISURE & COMMUNITY FACILITIES								
Hopetoun Swimming Pool - Refit out & Upgrade	1,273,101	-	-	1,273,101	1,273,101	-	-	-
Hopetoun Recreation Reserve - Netball Courts Lights	177,402	177,402	-	-	132,402	45,000	-	-
TOTAL RECREATIONAL, LEISURE & COMMUNITY FACILITIES	1,450,503	177,402	-	1,273,101	1,405,503	45,000	-	-
TOTAL INFRASTRUCTURE	6,844,014	177,402	3,439,111	3,227,501	6,141,314	45,000	657,700	-
TOTAL NEW CAPITAL WORKS	8,559,014	767,402	4,564,111	3,227,501	6,141,314	45,000	2,372,700	-

4.6 SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE

Summary of Planned Capital Works Expenditure - For the years ending 30 June 2027, 2028 and 2029

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES				
22026/27	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings	250,000	0	250,000	0	250,000	0	0	250,000	0
Heritage buildings	50,000	0	50,000	0	50,000	0	0	50,000	0
TOTAL PROPERTY	300,000	0	300,000	0	300,000	0	0	300,000	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	1,000,000	1,000,000	0	0	1,000,000	0	0	1,000,000	0
Fixtures, fittings and furniture	5,000	5,000	0	0	5,000	0	0	5,000	0
Computers and telecommunications	65,000	65,000	0	0	65,000	0	0	65,000	0
Library books	20,000	20,000	0	0	20,000	0	0	20,000	0
TOTAL PLANT AND EQUIPMENT	1,090,000	1,090,000	0	0	1,090,000	0	0	1,090,000	0
INFRASTRUCTURE									
Roads	3,382,513	0	3,382,513	0	3,188,343	3,188,343	0	0	0
Bridges	0	0	0	0	0	0	0	0	0
Footpaths	300,000	0	300,000	0	300,000	300,000	0	0	0
Kerb & channel	150,000	0	0	150,000	150,000	150,000	0	0	0
Drainage	100,000	0	0	100,000	100,000	100,000	0	0	0
Recreational, leisure and community facilities	50,000	0	50,000	0	50,000	0	0	50,000	0
Waste management	150,000	0	0	150,000	150,000	0	0	150,000	0
Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0
TOTAL INFRASTRUCTURE	3,988,343	50,000	3,538,343	400,000	3,988,343	3,738,343	0	250,000	0
TOTAL CAPITAL WORKS EXPENDITURE	5,353,343	1,140,000	3,813,343	400,000	5,353,343	3,738,343	0	1,615,000	0

Summary of Planned Capital Works Expenditure - For the years ending 30 June 2027, 2028 and 2029

ASSET EXPENDITURE TYPES					SUMMARY OF FUNDING SOURCES				
2027/28	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$
PROPERTY									
Buildings	250,000	0	250,000	0	250,000	0	0	250,000	0
Heritage buildings	25,000	0	25,000	0	25,000	0	0	25,000	0
TOTAL PROPERTY	275,000	0	275,000	0	275,000	0	0	275,000	0
PLANT AND EQUIPMENT									
Plant, machinery and equipment	1,000,000	1,000,000	0	0	1,000,000	0	0	1,000,000	0
Fixtures, fittings and furniture	5,000	5,000	0	0	5,000	0	0	5,000	0
Computers and telecommunications	65,000	65,000	0	0	65,000	0	0	65,000	0
Library books	20,000	20,000	0	0	20,000	0	0	20,000	0
TOTAL PLANT AND EQUIPMENT	1,090,000	1,090,000	0	0	1,090,000	0	0	1,090,000	0
INFRASTRUCTURE									
Roads	3,283,993	0	3,283,993	0	3,283,993	3,188,343	0	95,650	0
Bridges	0	0	0	0	0	0	0	0	0
Footpaths	300,000	0	300,000	0	300,000	300,000	0	0	0
Kerb and channel	150,000	0	0	150,000	150,000	150,000	0	0	0
Drainage	100,000	0	0	100,000	100,000	100,000	0	0	0
Recreational, leisure and community facilities	50,000	0	50,000	0	50,000	0	0	50,000	0
Waste management	150,000	0	0	150,000	150,000	0	0	150,000	0
Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0
TOTAL INFRASTRUCTURE	4,083,993	50,000	3,633,993	400,000	4,083,993	3,738,343	0	345,650	0
TOTAL CAPITAL WORKS EXPENDITURE	5,448,993	1,140,000	3,908,993	400,000	5,448,993	3,738,343	0	1,710,650	0

Summary of Planned Capital Works Expenditure - For the years ending 30 June 2027, 2028 and 2029

ASSET EXPENDITURE TYPES						SUMMARY OF FUNDING SOURCES				
22028/29	Total \$	New \$	Renewal \$	Upgrade \$	Total \$	Grants \$	Contributions \$	Council Cash \$	Borrowings \$	
PROPERTY										
Buildings	250,000	0	250,000	0	250,000	0	0	250,000	0	
Heritage buildings	50,000	0	50,000	0	50,000	0	0	50,000	0	
TOTAL PROPERTY	300,000	0	300,000	0	300,000	0	0	300,000	0	
PLANT AND EQUIPMENT										
Plant, machinery and equipment	1,000,000	1,000,000	0	0	1,000,000	0	0	1,000,000	0	
Fixtures, fittings and furniture	5,000	5,000	0	0	5,000	0	0	5,000	0	
Computers and telecommunications	65,000	65,000	0	0	65,000	0	0	65,000	0	
Library books	20,000	20,000	0	0	20,000	0	0	20,000	0	
TOTAL PLANT AND EQUIPMENT	1,090,000	1,090,000	0	0	1,090,000	0	0	1,090,000	0	
INFRASTRUCTURE										
Roads	3,382,513	0	3,382,513	0	3,382,513	3,188,343	0	194,170	0	
Bridges	0	0	0	0	0	0	0	0	0	
Footpaths	300,000	0	300,000	0	300,000	300,000	0	0	0	
Kerb and channel	150,000	0	0	150,000	150,000	150,000	0	0	0	
Drainage	100,000	0	0	100,000	100,000	100,000	0	0	0	
Recreational, leisure and community facilities	50,000	0	50,000	0	50,000	0	0	50,000	0	
Waste management	150,000	0	0	150,000	150,000	0	0	150,000	0	
Parks, open space and streetscapes	50,000	50,000	0	0	50,000	0	0	50,000	0	
TOTAL INFRASTRUCTURE	4,182,513	50,000	3,732,513	400,000	4,182,513	3,738,343	0	444,170	0	
TOTAL CAPITAL WORKS EXPENDITURE	5,572,513	1,140,000	4,032,513	400,000	5,572,513	3,738,343	0	1,834,170	0	

5. Financial Performance Indicators

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	2027/28	2028/29	Trend +/-
GOVERNANCE Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	58%	59%	60%	61%	62%	63%	+
ROADS Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	97%	98%	98%	98%	98%	98%	0
STATUTORY PLANNING Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	72%	75%	76%	77%	77%	78%	+
WASTE MANAGEMENT Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	17%	20%	25%	25%	25%	25%	0

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	2027/28	2028/29	Trend +/-
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	134%	112%	102%	105%	108%	131%	0
OBLIGATIONS									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	150%	105%	100%	52%	52%	53%	0
STABILITY									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	67%	57%	59%	62%	62%	62%	0
EFFICIENCY									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,193	\$4,004	\$4,442	\$4,053	\$4,146	\$4,242	+

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	2027/28	2028/29	Trend +/-
OPERATING POSITION									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(33.72%)	(7.61%)	(19.77%)	(11.82%)	(11.07%)	(10.33%)	+
LIQUIDITY									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	94%	44%	27.83%	24.31%	35.40%	60.13%	0
OBLIGATIONS									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	3.24%	2.92%	2.54%	2.19%	1.84%	1.50%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.14%	0.17%	0.10%	0.10%	0.10%	0.10%	+
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		10.52%	39.68%	34.22%	33.21%	31.53%	30.52%	+
STABILITY									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.26%	0.23%	0.23%	0.24%	0.25%	0.26%	0
EFFICIENCY									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	13	\$1,764	\$1,801	\$1,847	\$1,902	\$1,959	\$2,018	+

Indicator	Measure	Actual 2023/24	Forecast 2024/25	Target 2025/26	2026/27	2027/28	2028/29	Trend +/-
SUSTAINABILITY CAPACITY								
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Expenses per head of population Total expenses/ Population	\$4,594	\$4,421	\$4,922	\$4,491	\$4,594	\$4,701	o
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Infrastructure per head of population Value of infrastructure / Population	\$32,407	\$35,568	\$35,840	\$35,908	\$35,954	\$35,852	o
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Population density per length of road Population / Kilometres of local roads	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	\$1.32	o
Own-source revenue (revenue is generated from a range of sources in order to fund the delivery of services to the community)	Own-source revenue per head of population Own source revenue / Population	\$2,591	\$3,173	\$3,418	\$3,051	\$3,142	\$3,237	o
Recurrent grants (revenue is generated from a range of sources in order to fund the delivery of services to the community)	Recurrent grants per head of population Recurrent grants / Population	\$687	\$1,401	\$1,244	\$1,281	\$1,319	\$1,359	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

NOTES TO INDICATORS

5a.

- 1 **Satisfaction with community consultation and engagement**
Remains steady over the 4 years with slight increase
- 2 **Sealed local roads below the intervention level**
Expected to remain steadily across the 4 year period.
- 3 **Planning applications decided within the relevant required time**
Expected to remain steadily across the 4 year period.
- 4 **Kerbside collection waste diverted from landfill**
Expected to increase steadily across a four year period. The impacts of the Container Deposit Scheme are yet to be realised
- 5 **Working Capital**
Expected to remain steadily across the 4 year period.
- 6 **Asset renewal**
Increase in FY25/26 due to funded rehabilitation projects but then a decline over the forecasted years
- 7 **Rates concentration**
Gradually declines across the 4 year period.
- 8 **Expenditure level**
Expected to increase gradually across a four year period as assessments remain steady but expenditure continues to rise

5b.

- 9 **Adjusted underlying result**
Expected to decline over the 4 years due to an expected decrease in future capital grants which are unknown at present date
- 10 **Unrestricted Cash**
Council's cash contribution towards capital works reduces over the life of the four year budget improving the unrestricted cash balance
- 11 **Debt compared to rates**
Remains steady over the 4 years with slight decrease
- 12 **Rates effort**
Remains steady over the 4 years with slight increase
- 13 **Revenue level**
Gradual increase in revenue over the 4 years based on rate cap variation with no of assessments remaining the steady

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2025/26.

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.

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
<i>Aerodrome</i>				
Aerodrome hire charge - per day	\$257.50	\$265.25	\$7.75	Non-statutory
<i>Animal Business</i>				
Domestic Animal Business - Licence fee	\$270.00	\$275.00	\$5.00	Non-statutory
Annual Audit Reinspection Fee for Non Compliance	\$130.00	\$135.00	\$5.00	Non-statutory
<i>Animal Registrations</i>				
Dog Registration - Dangerous or Restricted Breed	\$575.00	\$575.00	-	Non-statutory
Dog registration	\$105.00	\$110.00	\$5.00	Non-statutory
Dog registration - desexed	\$34.95	\$36.65	\$5.00	Non-statutory
Dog registration - pensioner	\$52.50	\$55.00	\$5.00	Non-statutory
Dog registration - pensioner desexed	\$17.45	\$18.35	\$0.90	Non-statutory
Dog registration - working	\$40.00	\$45.00	\$5.00	Non-statutory
Dog registration - VCA registered	\$40.00	\$45.00	\$5.00	Non-statutory
Cat registration	\$105.00	\$110.00	\$5.00	Non-statutory
Cat registration - desexed	\$34.95	\$36.65	\$1.70	Non-statutory
Cat registration - pensioner	\$52.50	\$55.00	\$2.50	Non-statutory
Cat registration - pensioner desexed	\$17.45	\$18.35	\$0.90	Non-statutory
Cat registration - FCC, CFA, DCC registered	\$34.00	\$37.00	\$3.00	Non-statutory
Replacement of lost tag	\$14.00	\$15.00	\$1.00	Non-statutory
Pound fees - Per impounded animal	\$120.00	\$130.00	\$10.00	Non-statutory
Daily sustenance fee (after first day)	\$25.00	\$25.00	-	Non-statutory
Animal surrender fee	\$45.00	\$90.00	\$45.00	Non-statutory
Late payment administration fee (payment not received before 30 April)	\$20.00	\$20.00	-	Non-statutory
New animal registration after 10th December	50% of applicable fee	50% of applicable fee	-	Non-statutory
Animal registration transfer from other municipality	50% of applicable fee	50% of applicable fee	-	Non-statutory
Eligible Assistance Dog	-	-	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Building Department				
<i>Note: Prices do not include the statutory government levy applicable to all building works over \$10,000</i>				
Dwelling - Extension/Alteration, Garage, carport, shed, patio, verandah, pergola				
Up to \$5,000	\$435.00	\$450.00	15.00	Non-statutory
\$5,001 to \$10,000	\$670.00	\$690.00	20.00	Non-statutory
\$10,001 to \$20,000	\$880.00	\$910.00	30.00	Non-statutory
\$20,001 to \$50,000	\$1,140.00	\$1,175.00	35.00	Non-statutory
\$50,001 to \$100,000	\$1,465.00	\$1,510.00	45.00	Non-statutory
\$100,001 to \$250,000	\$1,930.00	\$1,990.00	60.00	Non-statutory
\$250,001 to \$500,000	\$2,500.00	\$2,575.00	75.00	Non-statutory
\$500,001 and above	\$value/160	\$value/155		Non-statutory
New Dwellings, Re-erection/Re-siting				
Value of works \$1 to \$250,000	\$1,930.00	\$1,990.00	\$60.00	Non-statutory
Value of works \$250,001 to \$500,000	\$2,500.00	\$2,575.00	\$75.00	Non-statutory
Value of works \$500,001 and above	\$value/160	\$value/155	-\$5.00	Non-statutory
Miscellaneous - Building Permits				
Fence - building permit (including Swimming pool fences only)	\$410.00	\$425.00	\$15.00	Non-statutory
Recladding	\$315.00	\$325.00	\$10.00	Non-statutory
Restumping (works must be performed by a Registered Builder)	\$420.00	\$435.00	\$15.00	Non-statutory
Swimming pool (above ground) and fence	\$500.00	\$515.00	\$15.00	Non-statutory
Swimming pool (in ground) and fence	\$970.00	\$1,000.00	\$30.00	Non-statutory
Demolish / remove building - up to \$10,000	\$670.00	\$690.00	\$20.00	Non-statutory
Demolish / remove building - above \$10,000	new	\$865.00	-	Non-statutory
Commercial Works				
Up to \$10,000	\$670.00	\$690.00	\$20.00	Non-statutory
\$10,001 to \$20,000	\$840.00	\$865.00	\$25.00	Non-statutory
\$20,001 to \$100,000	\$1,640.00	\$1,690.00	\$50.00	Non-statutory
\$100,001 to \$250,000	\$value x 0.44% + \$2180	\$value x 0.44% + \$2260	-	Non-statutory
\$250,001 to \$500,000	\$value x 0.25% + \$3170	\$value x 0.25% + \$3300	-	Non-statutory
\$500,001 and above	\$value x 0.25% + \$3800	\$value x 0.25% + \$4000	-	Non-statutory
Levies / Bonds				
Building Administration Fund Levy (State levy)	0.128% of development costs - Payable directly to the Victorian Building Authority	0.128% of development costs - Payable directly to the Victorian Building Authority	-	Non-statutory
Bond/Guarantee for Re-erection of buildings	\$5,500.00	\$5,500.00	-	Non-statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Inspections				
Additional mandatory inspections - per hour (including inspections undertaken for private building surveyors)	\$180.00	\$185.00	\$5.00	Non-statutory
Contract inspection - foundations, reinforcement & finals (including inspections undertaken for private building surveyors)	\$350.00	\$360.00	\$10.00	Non-statutory
Contract inspection - frame (including inspections undertaken for private building surveyors)	\$350.00	\$360.00	\$10.00	Non-statutory
Inspections of Swimming Pool & Spa Barriers (compliance inspections)				Non-statutory
First inspection	\$380.00	\$390.00	\$10.00	
Re-inspection	\$190.00	\$195.00	\$5.00	Non-statutory
File Retrieval / Search				
File retrieval/search (e.g. permit history, building / occupancy permit / plans) each	\$85.00	\$90.00	\$5.00	Non-statutory
Amended Building Permit				
Amended Building Permit - minor alterations	\$190.00	\$195.00	\$5.00	Non-statutory
Amended Building Permit - major alterations	\$260.00	\$270.00	\$10.00	Non-statutory
Time extension - Building Permit - first request	\$195.00	\$200.00	\$5.00	Non-statutory
Time extension - Building Permit - second request	\$390.00	\$400.00	\$10.00	Non-statutory
Time extension - Building Permit - third request	\$585.00	\$600.00	\$15.00	Non-statutory
Refunds				
Withdrawn application – permit lodged, not yet assessed	90% of fee returned	90% of fee returned	-	Non-statutory
Withdrawn application – permit assessed, not yet issued	20% of fee paid returned	20% of fee paid returned	-	Non-statutory
Permit cancellation – after permit issued	Nil returned	Nil returned	-	Non-statutory
Permit cancellation - after permit expired	Nil returned	Nil returned	-	Non-statutory
Report and Consent (As per the Building Regulations 2018)				
Maximum street setback (Regulation 73) (19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Minimum street setback (Regulation 74) (19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Building height (Regulation 75)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Site coverage (Regulation 76)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Permeability (Regulation 77)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Car parking (Regulation 78)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Side or rear boundary setbacks (Regulation 79)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Walls and carports on boundaries (Regulation 80)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Daylight to existing habitable room windows (Regulation 81)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Solar access to existing north-facing habitable room windows (Regulation 82)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Overshadowing of recreational private open space (Regulation 83)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Overlooking (Regulation 84)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Daylight to habitable room windows (Regulation 85)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Private open space (Regulation 86)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Siting of Class 10a buildings (Regulation 87)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Front fence height (Regulation 89)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fence setbacks from side and rear boundaries (Regulation 90)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fences on within 150 mm of side or rear boundaries (Regulation 91)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fences on intersecting street alignments (Regulation 92)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fences and solar access to existing north-facing habitable room windows (Regulation 95)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Fences and overshadowing of recreational private open space (Regulation 96)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Projections beyond the street alignment (Regulation 109)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Protection of the Public (Regulation 116)(19.9 fee units)	\$325.00	As per adopted regulatory fee	-	Statutory
Building over an easement (Regulation 130)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Installation or alteration of a septic tank system, or construction of a building over an existing septic tank system (Regulation 132)(19.61 fee units)	\$320.20	As per adopted regulatory fee	-	Statutory
Legal Point of Discharge (Regulation 133)(9.77 fee units)	\$231.40	As per adopted regulatory fee	-	Statutory
Buildings above or below certain public facilities (Regulation 134)(19.61 fee units)	\$320.20	As per adopted regulatory fee	-	Statutory
Building in areas liable to flooding (Regulation 153)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Construction on designated land or designated works (Regulation 154)(19.61 fee units)	\$448.20	As per adopted regulatory fee	-	Statutory
Application for building permit for demolition (Section 29A)(5.75 fee units)	\$93.90	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Caravan Camping Fees				
Powered site (Warracknabeal & Hopetoun) per night	\$30.00	\$30.00	-	Non-statutory
Unpowered site (Warracknabeal & Hopetoun) per night	\$20.00	\$20.00	-	Non-statutory
Weekly rate - powered site (Warracknabeal & Hopetoun)	\$180.00	\$180.00	-	Non-statutory
Weekly rate - unpowered site (Warracknabeal & Hopetoun)	\$120.00	\$120.00	-	Non-statutory
Cabin Hire - Warracknabeal - per night	\$160.00	\$160.00	-	Non-statutory
Cabin Hire - 7 day booking - Warracknabeal	\$960.00	\$960.00	-	Non-statutory
Cabin Hire - Hopetoun - per night	\$140.00	\$140.00	-	Non-statutory
Cabin Hire - 7 day booking - Hopetoun	\$840.00	\$840.00	-	Non-statutory
Caravan Parks - Total number of sites (other than camp sites)				
Caravan Parks - total number of sites not exceeding 25	\$270.30	285.09	\$14.79	Non-statutory
Caravan Parks - total number of sites exceeding 25 - not exceeding 50	\$540.60	570.18	\$29.58	Non-statutory
Community Asset Units				
Woomelang Units Brock Street (rent per week)	\$176.00	\$176.00	-	Non-statutory
Woomelang Units Gloucester Street (rent per week)	\$152.00	\$152.00	-	Non-statutory
Council Venue Hire				
Venue Hire (Community Groups - per day)	New	\$25.00	-	Non-statutory
Disabled Park Labels				
Disabled parking labels	No Charge	No Charge	-	Non-statutory
Engineering				
Road Opening Permit - L1	\$118.45	\$122.00	\$3.55	Non-statutory
Road reserve works permit	\$113.30	\$116.70	\$3.40	Non-statutory
Road Reserve Works - Reinstatement Fees	\$422.30	\$434.97	\$12.67	Non-statutory
Asset protection permit	\$66.95	\$68.96	\$2.01	Non-statutory
Legal point of Discharge	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Asset Surveillance	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fire Prevention Notices				
Fire Hazard Administration fee	\$75.00	\$80.00	\$5.00	Non-statutory
Unightly land administration fee	\$75.00	\$80.00	\$5.00	Non-statutory
Freedom of Information Requests				
Freedom of Information - Application fee	\$31.80	These fees are set from July 1 - Gazetted	-	Statutory
Freedom of Information - Search fee (per hour)	\$23.85	These fees are set from July 1 - Gazetted	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Garbage Bin Sales				
80 litre bin	\$66.44	\$68.45	\$2.01	Non-statutory
120 litre bin	\$72.00	\$74.15	\$2.15	Non-statutory
240 litre bin	\$88.58	\$91.25	\$2.67	Non-statutory
Recycling/Glass	No charge	No charge	-	Non-statutory
General Local Law				
Impounded item release fee	\$250.00	\$250.00	-	Non-statutory
Application fee for Local Law Permits - 3 years	\$60.00	\$65.00	\$5.00	Non-statutory
Penalty reminder notice fee	\$27.70	As per Fines Victoria	-	Non-statutory
Health Registrations				
Class 1 Food Premises - hospitals, nursing homes, childcare centres	\$335.00	\$345.00	\$10.00	Non-statutory
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	\$270.00	\$280.00	\$10.00	Non-statutory
Class 3 Food Premises (Inc 3A) - service station, jam manufacturer, B&B Accommodation	\$120.00	\$125.00	\$5.00	Non-statutory
Non profit organisations and community groups - sporting clubs	\$100.00	\$105.00	\$5.00	Non-statutory
Premises with limited operation - pool kiosks, home businesses	50% of annual fee	50% of annual fee	-	Non-statutory
Street Stalls / Temporary Food Vendor Registrations (up to 12 events per year)				
Non profit and community groups - fetes, sausage sizzles, street stalls	\$35.00	\$40.00	\$5.00	Non-statutory
Private individuals and businesses - markets, private stalls	\$95.00	\$100.00	\$5.00	Non-statutory
Health Act				
Hairdresser / Beauty Parlor/ Skin Penetration	\$120.00	\$125.00	\$5.00	Non-statutory
Hairdresser Premises (ongoing registration)	\$120.00	\$125.00	\$5.00	Non-statutory
Premises providing accommodation for 6 or more persons	\$120.00	\$125.00	\$5.00	Non-statutory
Swimming Pool Registration	\$120.00	\$125.00	\$5.00	Non-statutory
Tattoo Premises	\$270.00	\$275.00	\$5.00	Non-statutory
Other Fees				
Transfer/Inspection fee - pre purchase or as a result of non-compliance	\$225.00	\$230.00	\$5.00	Non-statutory
Transfer registration fee - to new proprietor for the remainder of the registration period	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
Late payment penalty fee	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
Pro rata registration fee - all businesses registering after 30 September	50% of prescribed fee	50% of prescribed fee	-	Non-statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Photocopies & Scanning				
A4 - Black and White - Library Service	\$0.50	\$0.50	-	Non-statutory
A4 - Colour - Library Service	\$1.00	\$1.00	-	Non-statutory
A3 - Black and White - Library Service	\$1.00	\$1.00	-	Non-statutory
A3 - Colour - Library Service	\$2.00	\$2.00	-	Non-statutory
Engineering plans				
A2 - Black and White	\$8.00	\$10.00	\$2.00	Non-statutory
A2 - Colour	\$10.00	\$12.00	\$2.00	Non-statutory
A1 - Black and White	\$12.00	\$14.00	\$2.00	Non-statutory
A1 - Colour	\$15.00	\$17.00	\$2.00	Non-statutory
A0 - Black and White	\$15.00	\$17.00	\$2.00	Non-statutory
A0 - Colour	\$20.00	\$22.00	\$2.00	Non-statutory
Planning				
Certificate of Compliance under Section 97N (22 fee units)	\$359.30	As per adopted regulatory fee	-	Statutory
Applications for Permits (Regulation 9)				
Class 1 - Use Only (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
<i>To develop land or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of development included in the application is:</i>				
Class 2 - <\$10,000 (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Class 3 - >\$10,001 - \$100,000 (42.5 fee units)	\$694.00	As per adopted regulatory fee	-	Statutory
Class 4 - >\$100,001 - \$500,000 (87 fee units)	\$1,420.70	As per adopted regulatory fee	-	Statutory
Class 5 - >\$500,001 - \$1,000,000 (94 fee units)	\$1,535.00	As per adopted regulatory fee	-	Statutory
Class 6 - >\$1,000,001 - \$2,000,000 (101 fee units)	\$1,649.30	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
VicSmart				
Class 7 - VicSmart application if the estimated cost of development is: <\$10,000 (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Class 8 - >\$10,000 (29 fee units)	\$473.60	As per adopted regulatory fee	-	Statutory
Class 9 VicSmart application to subdivide or consolidate land (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Class 10 VicSmart application (other than a class 7, class 8 or class 9 permit) (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
<i>To develop land if the estimated cost of development other than for a single dwelling or development ancillary to the use of land for a single dwelling) is:</i>				
Class 11 -<\$100,000 (77.5 fee units)	\$1,265.60	As per adopted regulatory fee	-	Statutory
Class 12 - \$100,000 - \$1,000,000 (104.5 fee units)	\$1,706.50	As per adopted regulatory fee	-	Statutory
Class 13 - \$1,000,001 - \$5,000,000 (230.5 fee units)	\$3,764.10	As per adopted regulatory fee	-	Statutory
Class 14 - \$5,000,001 - \$15,000,000 (587.5 fee units)	\$9,593.90	As per adopted regulatory fee	-	Statutory
Class 15 - \$15,000,001 - \$50,000,000 (1,732.5 fee units)	\$28,291.70	As per adopted regulatory fee	-	Statutory
Class 16 - >\$50,000,001 (3,894 fee units)	\$63,589.00	As per adopted regulatory fee	-	Statutory
Class 17 - to subdivide an existing building (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Class 18 - to subdivide land into two lots (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Class 19 - to effect a realignment of a common boundary between lots or to consolidate two or more lots (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Class 20 - to subdivide land (other than Class 9, 17, 18, or 19 permit) (89 fee units per 100 lots)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Class 21 - A permit 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 a right of way) in a Crown grant. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Class 22 - a permit otherwise not provided for in regulation (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
PERMIT APPLICATIONS FOR MORE THAN ONE CLASS Type of Application Fee (1) An application for more than one class of permit set out in the above table: (2) An application to amend a permit in more than one class set out in the above table:	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.	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.	-	Statutory
AMENDING AN APPLICATION AFTER NOTICE HAS BEEN GIVEN Type of Application Fee (1) Section 57A - Request to amend an application for permit after notice has been given; or (2) Section 57A – Request to amend an application for an amendment to a permit after notice has been given:	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	40% of the application fee for that class of permit or amendment to permit; and Where the class of application is changing to a new class of higher application fee, the difference between the fee for the application to be amended and the fee for the new class.	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Amendments to Permits				
Amendment Class 1 - Class 1 An amendment to a permit to— (a) change the use of land allowed by the permit; or (b) allow a new use of land. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 2 - An amendment to a permit — (a) to change the statement of what the permit allows; or (b) to change any or all of the conditions which apply to the permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 3 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is \$10 000 or less. (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Amendment Class 4 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$10 000 but not more than \$100 000. (42.5 fee units)	\$694.00	As per adopted regulatory fee	-	Statutory
Amendment Class 5 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$100 000 but not more than \$500 000.(87 fee units)	\$1,420.70	As per adopted regulatory fee	-	Statutory
Amendment Class 6 - An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is more than \$500 000. (94 fee units)	\$1,535.00	As per adopted regulatory fee	-	Statutory
Amendment Class 7 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is \$10 000 or less. (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Amendment Class 8 - An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is more than \$10 000. (29 fee units)	\$473.60	As per adopted regulatory fee	-	Statutory
Amendment Class 9 - An amendment to a class 9 permit. (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Amendment Class 10 - An amendment to a class 10 permit. (13.5 fee units)	\$220.50	As per adopted regulatory fee	-	Statutory
Amendment Class 11 - An 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 \$100 000 or less. (77.5 fee units)	\$1,265.60	As per adopted regulatory fee	-	Statutory
Amendment Class 12 - An 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 \$100 000 but not more than \$1 000 000. (104.5 fee units)	\$1,706.50	As per adopted regulatory fee	-	Statutory
Amendment Class 13 - An 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. (230.5 fee units)	\$3,764.10	As per adopted regulatory fee	-	Statutory
Amendment Class 14 - An amendment to a class 17 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 15 - An amendment to a class 18 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 16 - An amendment to a class 19 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 17 - An amendment to a class 20 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Amendment Class 18 - An amendment to a class 21 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Amendment Class 19 - An amendment to a class 22 permit. (89 fee units)	\$1,453.40	As per adopted regulatory fee	-	Statutory
Planning - Additional Fees				
Secondary Consent Application	\$215.00	\$220.00	\$5.00	Non-statutory
Time extension - Planning Permit - first request	\$215.00	\$220.00	\$5.00	Non-statutory
Time extension - Planning Permit - second request	\$430.00	\$440.00	\$10.00	Non-statutory
Time extension - Planning Permit - third request	\$645.00	\$660.00	\$15.00	Non-statutory
Amending or ending a Section 173 Agreements (44.5 fee units)	\$726.70	As per adopted regulatory fee	-	Statutory
Written Advice on Planning Controls	\$120.00	\$125.00	\$5.00	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	\$80.00	\$85.00	\$5.00	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	\$359.30	As per adopted regulatory fee	-	Statutory
Planning - Withdrawal of Application				
After lodgement (no work undertaken)	90% of fee returned	90% of fee returned	-	Non-statutory
After request for further information but prior to commencement of advertising	50% of fee returned	50% of fee returned	-	Non-statutory
After advertising	25% of fee returned	25% of fee returned	-	Non-statutory
Subdivision (As per the Subdivision (Fees) Regulations 2016)				
Fee for application to certify plan and for statement of compliance (11.8 fee units)	\$192.70	As per adopted regulatory fee	-	Statutory
Fee for alteration of plan (7.5 fee units)	\$122.50	As per adopted regulatory fee	-	Statutory
Fee for application to amend certified plan (9.5 fee units)	\$155.10	As per adopted regulatory fee	-	Statutory
Fee for checking engineering plan	0.75 per cent of the estimated cost of constructing the works proposed on the plan.	0.75 per cent of the estimated cost of constructing the works proposed on the plan.	-	Statutory
Fee for engineering plan prepared by Council	3.5 per cent of the estimated cost of constructing the works proposed on the plan	3.5 per cent of the estimated cost of constructing the works proposed on the plan	-	Statutory
Fee for supervision of works	2.5 per cent of the estimated cost of constructing the works	2.5 per cent of the estimated cost of constructing the works	-	Statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Rates				
Reprint of Current Rate Notice	\$12.36	\$12.73	\$0.37	Non-statutory
Reprint of Previous Rating Year Rates Notice	\$25.75	\$26.52	\$0.77	Non-statutory
Property Information for Other Entities (as per their request)	\$87.86	\$90.50	\$2.64	Non-statutory
<i>Costs covers wages per hour and postage will be extra</i>				
Property Information Requests (each)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Saleyard Fees				
Saleyard levy - inclusive of per head and NLIS fees	\$1.10	\$1.10	-	Non-statutory
Stock disposal fee	\$35.00	\$35.00	-	Non-statutory
Stock holding fee - use of pens for any purpose other than in association with sale day	\$0.35	\$0.35	-	Non-statutory
Post Breeder Ear Tag	\$20.00	\$20.00	-	Non-statutory
Agent fee per head	\$0.40	\$0.40	-	Non-statutory
Septic Tank Fees				
Septic Tank fees –per application	\$333.90	\$368.94	\$35.04	Non-statutory
Septic Tank fees –alteration to existing system	\$254.40	\$285.09	\$30.69	Non-statutory
Swimming Pools				
<i>Note: Swimming Pool fees are set by the committee</i>	-	-	-	Non-statutory
Warracknabeal Leisure Complex Fees				
Badminton User - per session	\$7.50	\$7.50	-	Non-statutory
Squash User - per session	\$7.50	\$7.50	-	Non-statutory
Basketball/Court User - per session	\$7.50	\$7.50	-	Non-statutory
Squash/Table Tennis Membership - 1 month	\$35.00	\$35.00	-	Non-statutory
Squash/Table Tennis Membership - 3 months	\$55.00	\$55.00	-	Non-statutory
Table Tennis room (Group) - per hour	\$30.00	\$30.00	-	Non-statutory
School groups (Public) - per year	\$800.00	\$800.00	-	Non-statutory
School groups (St Mary's) - per year	\$250.00	\$250.00	-	Non-statutory
Court area hire (competition per court) - per hour	\$27.50	\$27.50	-	Non-statutory
Court area hire (training per court) - per hour	\$22.50	\$22.50	-	Non-statutory
Court area hire - Daily rate	\$275.00	\$275.00	-	Non-statutory
Small corporate rate (10 or less persons) Per year	\$750.00	\$750.00	-	Non-statutory
Large corporate rate - per year	\$1,150.00	\$1,150.00	-	Non-statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Transfer Station Fees				
<i>Unsorted recyclables, general waste and hard plastic</i>	Not Accepted	Not Accepted	-	Non-statutory
Mattresses - Double and larger	\$50.00	\$55.00	\$5.00	Non-statutory
Mattresses - Singles	\$40.00	\$45.00	\$5.00	Non-statutory
General Waste/Putrescibles waste:				
min charge - 120L	\$5.00	\$5.00	-	Non-statutory
Carboot / 240 L	\$7.00	\$7.00	-	Non-statutory
Station wagon / SUV (half trailer)	\$9.00	\$9.00	-	Non-statutory
General waste per cubic metre	\$16.00	\$25.00	\$9.00	Non-statutory
Miscellaneous				
Builders waste clean sorted – Per m3	\$60.00	\$65.00	\$5.00	Non-statutory
Builders waste dirty non-sorted – Per m3	Not accepted	Not accepted	-	Non-statutory
Concrete Clean, sorted – Per m3	\$60.00	\$65.00	\$5.00	Non-statutory
Concrete Not sorted	Not accepted	Not accepted	-	Non-statutory
Dead Animals	\$7.00	\$8.00	\$1.00	Non-statutory
Clean fill	No charge	No charge	-	Non-statutory
Lead Batteries	\$7.00	\$8.00	\$1.00	Non-statutory
Asbestos				
<i>Warracknabeal, Murtoa & Hopetoun Tips only</i>				
Asbestos securely double wrapped per kg up (max to 25kg per day per person)	\$2.00	\$2.00	-	Non-statutory
<i>Additional packaging (per package)</i>				
small parcel <10kg	\$2.00	\$2.00	-	Non-statutory
large parcel >10kg<25kg	\$5.00	\$5.00	-	Non-statutory
Unwrapped or inadequately wrapped	Not accepted	Not accepted	-	Non-statutory
Sorted recyclables				
Domestic Quantities of Newspapers, Cardboard, Bottles, Cans etc	No charge	No charge	-	Non-statutory
Commercial Quantities - Cardboard (m3)	New	\$60.00	-	Non-statutory
E-waste				
E-Waste – screens	\$8.00	No charge	-	Non-statutory
E-Waste - compliant	\$4.00	No charge	-	Non-statutory
Solar panels	Not accepted	Not accepted	-	Non-statutory

Description of Fees and Charges	2024/25 Fee Inc GST \$	2025/26 Fee Inc GST \$	Increase \$	Basis of fee
Transfer Station Fees				
Tyres				
Motorcycle/car	\$8.00	\$13.00*	\$5.00	Non-statutory
4 wheel drive	\$14.00	\$18.00*	\$4.00	Non-statutory
16"/17" Bobcat/Forklift	\$20.00	\$21.00*	\$1.00	Non-statutory
19"/20"/22.5"/Truck	\$28.00	\$26.00*	(\$2.00)	Non-statutory
Super single truck	\$45.00	\$52.00*	\$7.00	Non-statutory
Car tyre with rim	\$65.00	\$21.00*	(\$44.00)	Non-statutory
4 wheel drive with rim	\$140.00	\$26.00*	(\$114.00)	Non-statutory
Truck with rim	\$170.00	\$62.00*	(\$108.00)	Non-statutory
Tractor small	\$240.00	\$83.00*	(\$157.00)	Non-statutory
Tractor medium	\$280.00	\$124.00*	(\$156.00)	Non-statutory
Tractor large	New	\$155.00*	\$155.00	Non-statutory
Tractor Header	New	\$515.00*	\$515.00	Non-statutory
Tractor / Earth moving/ per kg	New	\$155.00*	\$155.00	Non-statutory
Green Waste & Timber				
min charge - 120L	\$5.00	\$5.00	-	Non-statutory
Carboot / 240 L	\$5.00	\$5.00	-	Non-statutory
Station wagon / SUV	\$6.00	\$6.00	-	Non-statutory
Green waste per cubic metre	\$10.00	\$17.00	\$7.00	Non-statutory
Small trailer / ute - up to 6 x 4 - heaped (1m3 - Resident of Shire or Rate Payer)	\$16.00	No charge	(\$16.00)	Non-statutory
<i>*Reconfigured to align with contractors descriptions</i>				



Yarriambiack
SHIRE COUNCIL