YARRIAMBIACK SHIRE COUNCIL

Budget Report

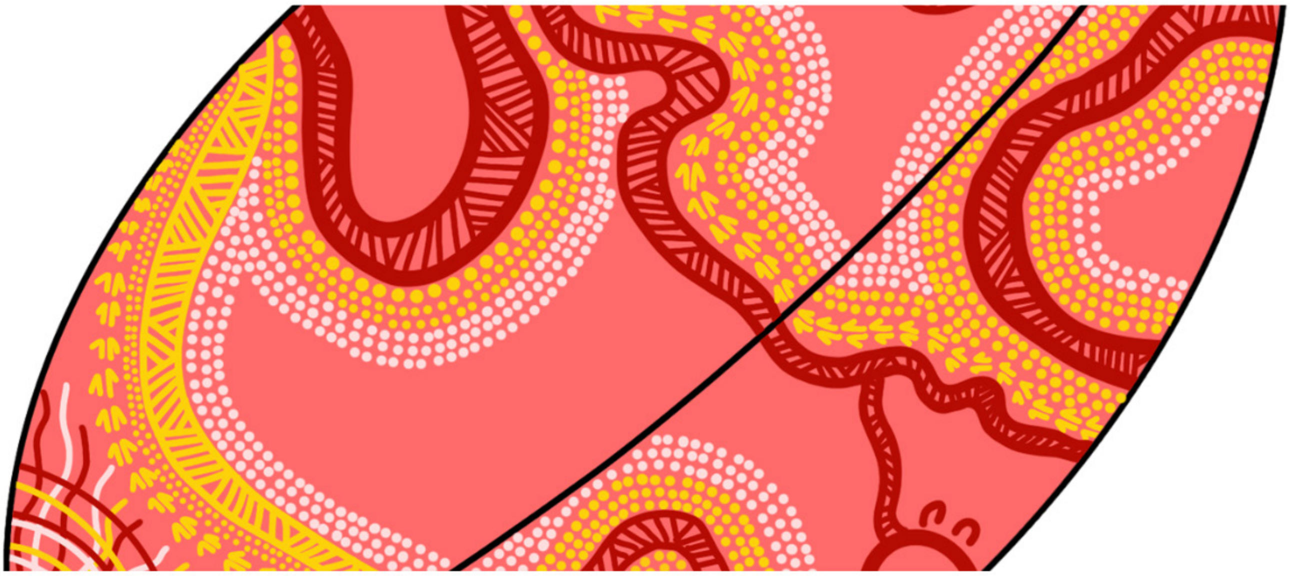
2026-27

Yarriambiack
SHIRE COUNCIL

www.yarriambiack.vic.gov.au

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



Yarriambiack Shire Council

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Budget Message
The Mayor

Cr Andrew McLean

Yarriambiack Shire Council's 2026/27 Budget has been developed in the context of significant and ongoing financial challenges, alongside increasing community expectations, compliance obligations, and infrastructure demands.

In January 2026, Council adopted its Long Term Financial Plan, which clearly identified the structural constraints facing the organisation and set out actions required to maintain financial sustainability into the future. A central challenge is Council's $63 million asset renewal gap projected over the next 10 years. This gap reflects the fact that Council's assets are deteriorating more rapidly than available funding allows, with the majority of this shortfall relating to our extensive road network.

Council is responsible for maintaining approximately 4,603 kilometres of roads, placing Yarriambiack among the most road intensive rural municipalities in Victoria. Ongoing and targeted funding for rural councils remains critical to addressing long term deterioration and improving safety and reliability for residents, farmers and freight operators. Council will continue to advocate strongly for additional support, particularly in the lead-up to the November 2026 election.

The 2026/27 Budget reflects Council's constrained revenue position. It is estimated that Council will raise $16.2 million in rates and charges, while total expenditure is forecast at $32.3 million. Rates and charges therefore contribute only 51 per cent of Council's total expenditure, leaving Yarriambiack heavily reliant on external grant funding, including the Financial Assistance Grant and Roads to Recovery Program, to deliver core services and maintain essential infrastructure. This funding model significantly limits Council's capacity to fund asset renewal, community facility upgrades, and co contributions required under many State and Federal grant programs.

Council also continues to face escalating costs associated with compliance and engagement, particularly in relation to Environmental Effects Statements and major land use change projects such as renewable energy and mining. These processes place a disproportionate burden on small rural councils.

Access to services and community wellbeing remain central to Council's priorities. Public libraries play a vital role in Yarriambiack, operating as hubs for learning, connection and social inclusion. Demand for both permanent and mobile library services continues to grow; however, State funding currently averages only around 15 per cent of total public library budgets across Victoria and has not kept pace with inflation or increasing service expectations. Council continues to seek more sustainable and equitable funding for library services across its network of locations.

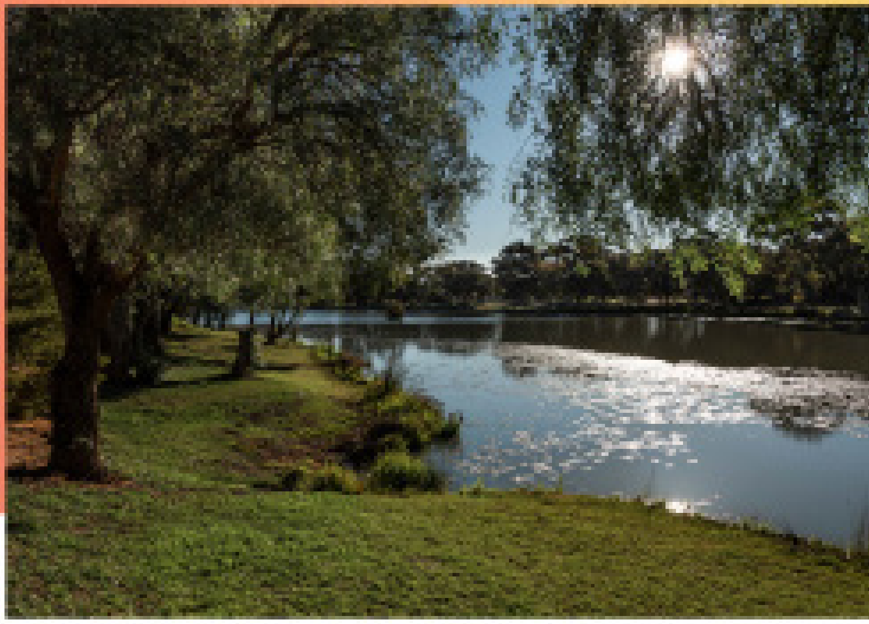
Community infrastructure also remains a funding pressure. Many grant programs require significant co contributions, which can be prohibitive for small councils with limited discretionary funds. Council continues to advocate for funding streams that reduce or remove co contribution requirements to enable the renewal and upgrade of sporting and community facilities.

Financial sustainability is a key theme of the 2026/27 Budget, including difficult but necessary decisions in relation to waste and recycling services. Following extensive community engagement, Council resolved to implement service and pricing changes from 1 July 2026 to move toward improved cost recovery. These changes address long standing cross subsidisation, where waste services have been partially funded through rates, diverting resources from essential services such as roads and infrastructure. Council has also begun planning for future legislative requirements under the Circular Economy (Waste Reduction and Recycling) Act 2021, including potential implementation of a Food Organics and Garden Organics (FOGO) service from July 2027, subject to final State Government regulations.

Throughout the Budget, Council has remained focused on operating efficiently, maintaining lean staffing levels, investing in technology, and prioritising expenditure to protect essential services. While the financial environment remains challenging, especially with the current increase in fuel prices, Council is committed to responsible decision making, strong advocacy for rural communities, and ensuring Yarriambiack Shire remains financially sustainable and liveable into the future.

Cr Andrew McLean
Mayor

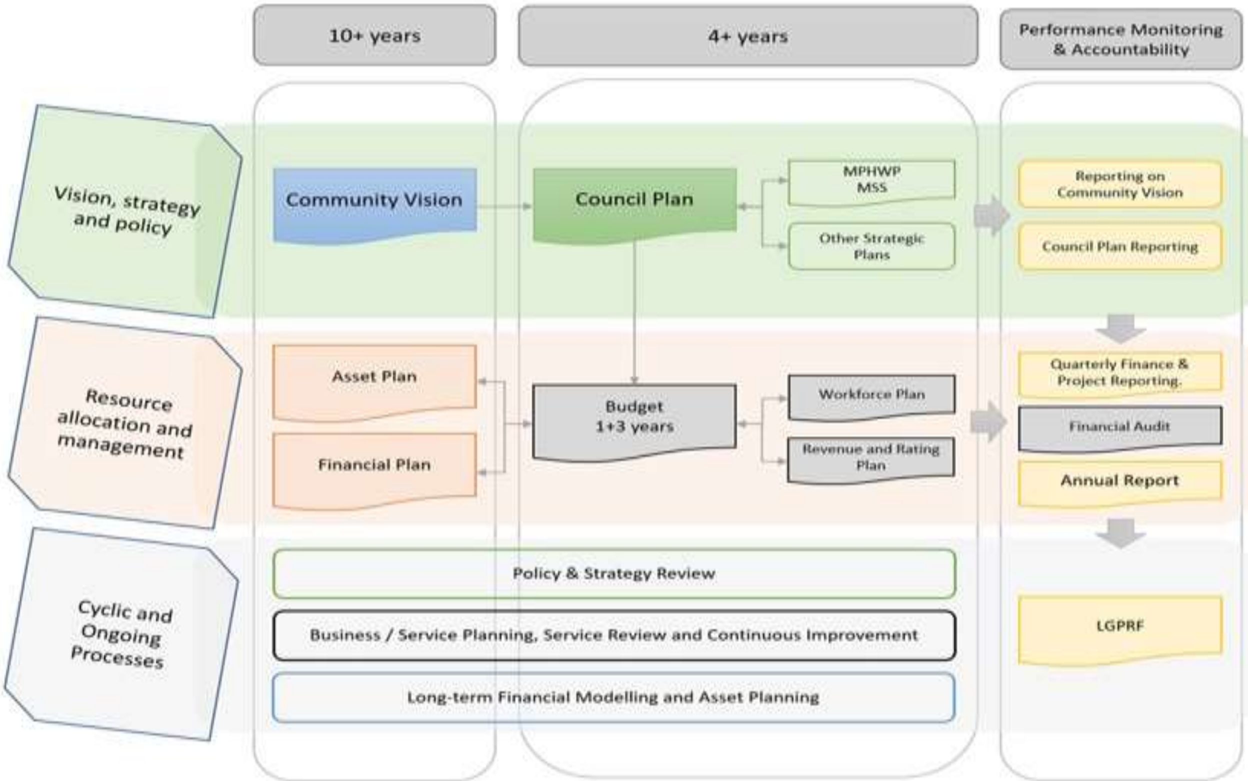
1. LINK TO THE INTEGRATED STRATEGIC PLANNING AND REPORTING FRAMEWORK



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, Financial Plan and Asset 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 Government Services

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

1.2 OUR PURPOSE

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.

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

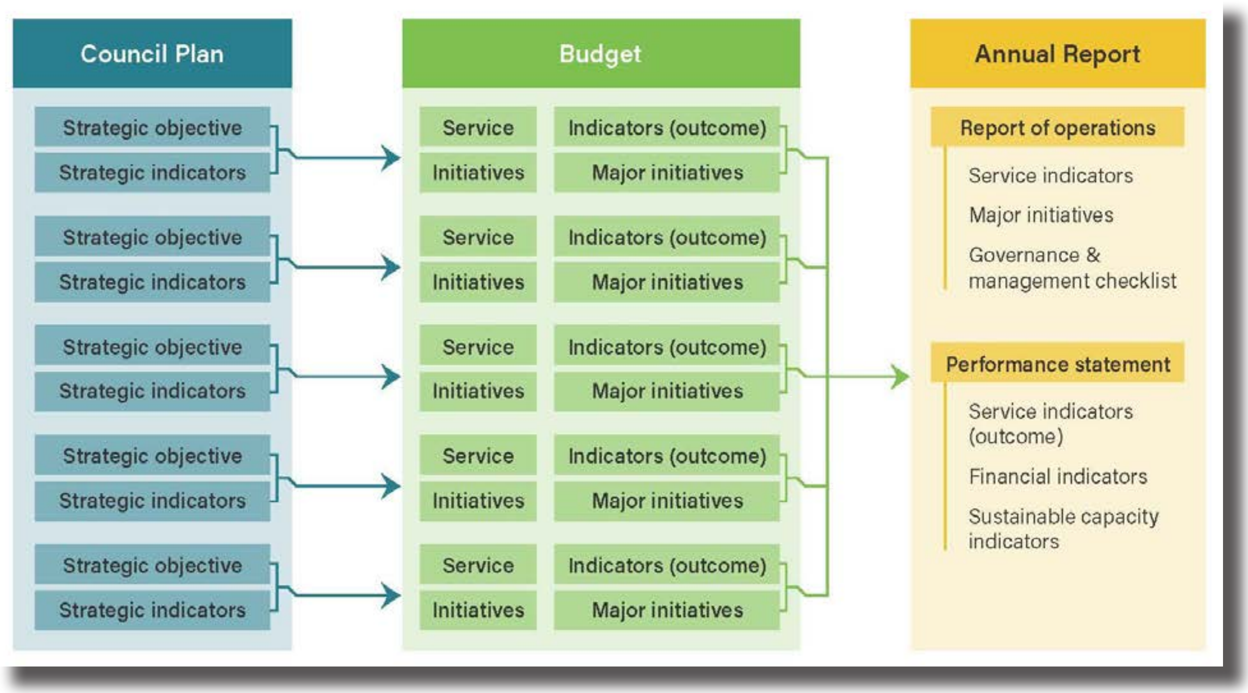
Council delivers activities and initiatives under major service categories. Each contributes to the achievement of one of the four (4) strategic objectives as set out in the Council Plan for the 2025-2029 years. The following is a list of the strategic objectives as described in the Council Plan.

Strategic Objective 1	***An Innovative and Diversified Economy*** We will: • 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	***A Healthy and Inclusive Community*** We will: • 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	***A Resilient and Sustainable Natural Environment*** We will: • 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. • Provide innovative solutions that meet the specific requirements of our community to enable compliance with the State Government Circular Economy policy. • 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	***A Council that serves its community*** We will: • 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. • Promote initiatives ensuring safety, respect, and equal opportunities for all genders, aiming to end family violence.

2. SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the 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 Strategic Objective 1: Innovative and Diversified Economy

Supporting agriculture, tourism, digital connectivity, and infrastructure development to boost economic resilience.

Service Area	*Description of services provided*		*2024/25 Actual $'000*	*2025/26 Forecast $'000*	*2026/27 Budget $'000*
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Inc	206,418	352,117	127,144
		Exp	1,612,260	1,511,083	1,754,661
		Surplus / (deficit)	(1,405,842)	(1,158,966)	(1,627,517)
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Inc	89,199	72,194	99,000
		Exp	120,421	119,378	119,682
		Surplus / (deficit)	(31,222)	(47,184)	(20,682)
Public Halls	This service provides contributions towards insurance for public halls.	Inc	-	-	-
		Exp	236,312	205,161	290,620
		Surplus / (deficit)	(236,312)	(205,161)	(290,620)
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	2,933	4,035	3,318
		Exp	90,700	90,784	33,056
		Surplus / (deficit)	(87,767)	(86,749)	(29,738)
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Inc	1,767,591	4,437,735	4,796,100
		Exp	12,798,086	10,827,368	12,392,180
		Surplus / (deficit)	(11,030,495)	(6,389,633)	(7,596,080)
Tourism and Area Promotion area	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	513,252	291,524	220,000
		Exp	795,115	674,931	751,974
		Surplus / (deficit)	(281,863)	(383,407)	(531,974)
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Inc	-	180,000	20,000
		Exp	260,898	126,824	429,266
		Surplus / (deficit)	(260,898)	53,176	(409,266)
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Inc	583,652	666,698	374,401
		Exp	5,214,489	4,640,281	1,790,592
		Surplus / (deficit)	(4,630,837)	(3,973,583)	(1,416,191)

Service Performance Outcome Indicators

Service	Domain	Performance Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Target
Roads		The community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	35	36	37
		The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.	98%	98%	98%
		Population per kilometre of local road.	1.31	1.31	1.31
Statutory Planning		The percentage of planning application decisions subject to review by VCAT that were not set aside.	0%	0%	0%
		The median number of days taken between receipt of a planning application and a decision on the application.	44	42	40
		The percentage of planning application decisions made within the relevant required time	81%	82%	83%

Domain for performance indicators:
Environment Responsiveness Community Governance

INITIATIVES

MAJOR PROJECTS/INITIATIVES	COUNCIL ROLE
Secure funding to develop the Hopetoun Former School Site for 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
Community and Economic Development	SHARE Grant Community Program	$60,000
	Annual Progress Association Contributions	$17,541
	Community Engagement Initiatives	$12,000
	Grant & Community workshops	$16,000
	Demolition allocation (150k)	$150,000
	Planning Scheme amendments	$100,000
	Environmental Effects Statement Legal Fees Provision	$200,000
Public Halls	Hall maintenance program	$71,556
	Annual Hall contribution	$46,699
Tourism and Area Promotion	Grampians Wimmera Mallee Tourism Membership	$25,000

2.2 Strategic Objective 2: Healthy and Inclusive Community

Enhancing social connection, expanding housing options, supporting volunteers, and improving access to essential services.

Service Area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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	2,796,060	543,138	89,580
		Exp	2,112,348	1,128,514	651,296
		Surplus / (deficit)	*683,712*	*(585,376)*	*(561,716)*
Aged & Disability Services	This service provides housing support and facilities for senior citizen buildings and meetings.	Inc	(185,407)	742,256	48,000
		Exp	156,984	58,426	198,138
		Surplus / (deficit)	*(342,391)*	*683,830*	*(150,138)*
Library Services	This service provides the provision of mobile and static services throughout the Shire.	Inc	335,612	159,628	132,100
		Exp	234,187	261,091	321,085
		Surplus / (deficit)	*101,425*	*(101,463)*	*(188,985)*

Service Performance Outcome Indicators

Service	Domain	Performance Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Target
Libraries	Community	The percentage of the population that are registered library members.	17%	17%	18%
	Community	The number of library visits per head of population.	1.02	1.5	2
Food Safety	Environment	The percentage of food samples obtained per required number of food samples.	86%	88%	89%
	Responsiveness	The median number of days it takes for Council to action food complaints.	3	2	2
	Environment	The percentage of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment or mandatory inspection.	0	0	0

Domain for performance indicators:

Environment Responsiveness Community Governance

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 and Rupanyup Library buildings 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	Advocate

SERVICE AREA	INITIATIVES	COST
Health and Education	Western Bulldogs Community Foundation	$50,000

2.3 Strategic Objective 3: Resilient and Sustainable Natural Environment

Embedding climate action, improving recreational spaces, strengthening environmental management, and progressing ***circular-economy initiatives.***

Service Area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complexes, clubs, amenities and recreation officer.	Inc	186,091	1,407,995	649,430
		Exp	677,184	1,844,993	1,230,434
		Surplus / (deficit)	*(491,093)*	*(436,998)*	*(581,004)*
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Inc	112,819	51,522	547,970
		Exp	387,298	396,586	469,587
		Surplus / (deficit)	*(274,479)*	*(345,064)*	*78,383*
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Inc	-	30,000	-
		Exp	792,772	1,225,987	1,377,850
		Surplus / (deficit)	*(792,772)*	*(1,195,987)*	*(1,377,850)*
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Inc	313,558	464,263	57,540
		Exp	390,980	405,217	404,401
		Surplus / (deficit)	*(77,422)*	*59,046*	*(346,861)*
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Inc	2,226,338	2,682,116	423,992
		Exp	2,494,745	2,114,301	2,886,598
		Surplus / (deficit)	*(268,407)*	*567,815*	*(2,462,606)*

Service Performance Outcome Indicators

Service	Domain	Performance Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Target
Animal Management		The percentage of collected registrable animals under the Domestic Animals Act 1994 reclaimed.	49%	50%	50%
		The median number of days it takes for Council to action animal management related requests.	1.31	1	1
Aquatic Facilities		The number of visits to aquatic facilities per head of population.	0.61	0.70	0.80
		The number of inspections carried out by an authorised officer within the meaning of the Public Health and Wellbeing Act 2008 per Council registered category 1 aquatic facility.	0	1	1
Waste Collection		The number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts.	.73	.86	.75
		The amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property	16.9%	17%	17%

Domain for performance indicators:

Environment Responsiveness Community Governance

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
Investigate alternatives to transfer station waste and recycling collection, to meet our diverse community needs, that is financially sustainable now and into the future.	Deliver
Urban township tree planting to mitigate heat impacts, address climate change to beautify our Shire.	Deliver

SERVICE AREA	INITIATIVES	COST
Active Recreation	Annual contributions to Recreation Reserves	$199,539
	Minyip Recreation Reserve Football Lighting	$268,000
	Warracknabeal ANZAC Park Planning and Design Works	$250,000
Swimming Areas and Beaches	Annual contributions to Swimming Pools	$274,775
	Annual contributions to Weir Pools	$41,319
Waste Management and Environment	Tree Planting	$25,000
	Roadside Spraying	$85,000

2.4 Strategic Objective 4: A Council that Serves its Community

Strengthening governance, transparency, financial sustainability, community engagement, and evidence-based decision-making.

Service Area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 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	24,495	19,041	7,500
		Exp	2,848,666	2,864,551	2,815,463
		Surplus / (deficit)	*(2,824,171)*	*(2,845,510)*	*(2,807,963)*
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	1,088,374	1,224,255	1,349,320
		Surplus / (deficit)	*(1,088,374)*	*(1,224,255)*	*(1,349,320)*
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	12,586	10,006	14,080
		Exp	580,819	521,350	541,272
		Surplus / (deficit)	*(568,233)*	*(511,344)*	*(527,192)*
Engineering, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Inc	59,678	70,028	21,476
		Exp	1,274,350	1,119,331	1,675,290
		Surplus / (deficit)	*(1,214,672)*	*(1,049,303)*	*(1,653,814)*
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	24,748,083	17,408,519	9,122,469
		Exp	999,062	909,527	1,118,397
		Surplus / (deficit)	*23,749,021*	*16,498,992*	*8,004,072*

Service Performance Outcome Indicators

Service	Domain	Performance Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Target
Governance	●	The percentage of Council resolutions made at a meeting of Council, or at a meeting of a delegated committee consisting only of Councillors, closed to the public under section 66(1) of the Act).	20%	19%	18%
	●	Community satisfaction rating out of 100 with the consultation and engagement efforts of council.	57%	58%	58%
	●	The community satisfaction rating out of 100 with how council has performed in making decisions in the best interests of the community.	56%	57%	58%
	●	The number of permanent staff resignations and terminations as a percentage of the average number of permanent staff.	15%	16%	8%
	●	The total unpaid rates and charges (and unpaid interest on rates and charges) for all financial years as a percentage of all rates and charges for the financial year.	New	New	12%

Domain for performance indicators:

Environment Responsiveness Community Governance

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
Promote zero-tolerance messaging around family violence through Councils social media platforms, and support / actively participate in events.	Deliver
Apply a Gender Lens or Gender Impact Assessment when developing policies and programs in delivering services that are to be provided to the public or have a direct and significant impact on the public or workplace.	Deliver

SERVICE AREA	INITIATIVES	COST
Councillors, Chief Executive and Executive Team	Councillor training and development	$50,000
	Staff training and development	$165,000
Information Services	IT development	$185,000
Accounting and Finance	Legal costs associated with s 181 sales of rates properties	$150,000

SERVICE PERFORMANCE OUTCOME INDICATORS

Service	*Indicator*	*Performance Measure*	*Computation*
GOVERNANCE	***Community engagement***	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (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
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
COMMUNITY	***Library services***	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
ENVIRONMENT	***Roads***	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
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
RESPONSIVENESS	***Food 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
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[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
COST	***Library services***	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

2.5 Reconciliation with budgeted operating result

	Net Cost $'000	Expenditure $'000	Revenue $'000
2.1 Strategic objective 1 - An innovative and diversified economy	(11,922,068)	17,562,031	5,639,963
2.2 Strategic objective 2 - A healthy and inclusive community	(900,839)	1,170,519	269,680
2.2 Strategic objective 3 - A resilient and sustainable natural environment	(4,689,938)	6,368,870	1,678,932
2.2 Strategic objective 4 - A council that serves its community	1,665,785	7,499,742	9,165,527
Total services and initiatives	**(15,847,060)**	**32,601,162**	**16,754,102**
Surplus/(Deficit) before funding sources	***(15,847,060)***		
Funding sources added in:			
Rates and charges revenue	12,967,029		
Waste charge revenue	2,302,926		
Total funding sources	***15,269,955***		
Operating surplus/(deficit) for the year	**(577,105)**		

3. FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

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 2030

	Note	Forecast 2025/26 $	Budget 2026/27 $	2027/28 $	2028/29 $	2029/30 $
Income / Revenue						
Rates and charges	4.1.1	15,615,409	**16,288,543**	16,675,000	17,092,000	17,519,000
Statutory fees and fines	4.1.2	205,613	**167,944**	172,000	176,000	181,000
User fees	4.1.3	586,253	**718,974**	723,000	741,000	759,000
Grants - operating	4.1.4	6,260,068	**8,709,437**	8,927,000	9,150,000	9,379,000
Grants - capital	4.1.4	5,233,368	**5,230,230**	2,100,000	2,100,000	2,100,000
Contributions - monetary	4.1.5	162,600	**205,000**	100,000	100,000	100,000
Other income	4.1.6	1,031,461	**573,928**	588,000	603,000	618,000
Total income / revenue		**29,094,772**	**31,894,056**	**29,285,000**	**29,962,000**	**30,656,000**
Expenses						
Employee costs	4.1.7	11,496,681	**11,753,955**	12,067,852	12,429,888	12,802,785
Materials and services	4.1.8	7,883,015	**6,997,552**	7,172,000	7,499,000	7,536,000
Depreciation	4.1.9	11,003,653	**10,780,738**	10,017,000	10,172,000	10,322,000
Depreciation - right of use assets	4.1.11	300,474	**-**	-	-	-
Contributions and donations	4.1.10	568,518	**639,874**	655,871	672,268	689,074
Bad and doubtful debts		4,000	**4,000**	4,000	4,000	4,000
Finance costs		16,116	**14,000**	18,000	16,000	14,000
Other expenses	4.1.12	2,242,278	**2,281,041**	2,339,129	2,395,732	2,455,926
Total expenses		**33,514,733**	**32,471,160**	**32,273,852**	**33,188,888**	**33,823,785**
Surplus/(deficit) for the year		**(4,419,961)**	**(577,104)**	**(2,988,852)**	**(3,226,888)**	**(3,167,785)**
Total comprehensive result		**(4,419,961)**	**(577,104)**	**(2,988,852)**	**(3,226,888)**	**(3,167,785)**

BALANCE SHEET

For the four years ending 30 June 2030

	Note	Forecast 2025/26 $	Budget 2026/27 $	2027/28 $	2028/29 $	2029/30 $
ASSETS						
Current assets						
Cash and cash equivalents		10,432,045	**10,607,000**	11,366,000	12,352,000	13,793,000
Trade and other receivables		2,099,472	**2,146,000**	2,192,000	2,242,000	2,293,000
Inventories		490,000	**490,000**	490,000	490,000	490,000
Other assets		343,325	**343,000**	343,000	343,000	343,000
Total current assets	4.2.1	**13,364,842**	**13,586,000**	**14,391,000**	**15,427,000**	**16,919,000**
Non-current assets						
Trade and other receivables		105,690	**106,000**	106,000	106,000	106,000
Property, infrastructure, plant & equipment		220,141,000	**219,218,336**	215,365,336	211,358,336	206,904,336
Right-of-use assets	4.2.4	583,925	**584,000**	584,000	584,000	584,000
Total non-current assets	4.2.1	**220,830,615**	**219,908,336**	**216,055,336**	**212,048,336**	**207,594,336**
Total assets		**234,195,457**	**233,494,336**	**230,446,336**	**227,475,336**	**224,513,336**
LIABILITIES						
Current liabilities						
Trade and other payables		1,978,865	**1,604,000**	1,319,956	1,352,844	1,338,629
Trust funds and deposits		610,989	**611,000**	611,000	611,000	611,000
Contract and other liabilities		580,000	**580,000**	580,000	580,000	580,000
Provisions		3,350,369	**3,573,513**	3,773,513	3,973,513	4,173,513
Interest-bearing liabilities	4.2.3	42,848	**45,000**	47,000	50,000	52,000
Lease liabilities	4.2.4	287,605	**288,000**	288,000	288,000	288,000
Total current liabilities	4.2.2	**6,850,676**	**6,701,513**	**6,619,469**	**6,855,357**	**7,043,142**
Non-current liabilities						
Provisions		635,192	**705,000**	775,000	845,000	915,000
Interest-bearing liabilities	4.2.3	353,787	**309,000**	262,000	212,000	160,000
Lease liabilities	4.2.4	300,979	**301,000**	301,000	301,000	301,000
Total non-current liabilities	4.2.2	**1,289,958**	**1,315,000**	**1,338,000**	**1,358,000**	**1,376,000**
Total liabilities		**8,140,634**	**8,016,513**	**7,957,469**	**8,213,357**	**8,419,142**
Net assets		**226,054,823**	**225,477,823**	**222,488,867**	**219,261,979**	**216,094,194**
EQUITY						
Accumulated surplus		80,327,823	**79,500,607**	76,261,867	72,784,979	69,367,194
Reserves		145,727,000	**145,977,216**	146,227,000	146,477,000	146,727,000
Total equity		**226,054,823**	**225,477,823**	**222,488,867**	**219,261,979**	**216,094,194**

STATEMENT OF CHANGES IN EQUITY

For the four years ending 30 June 2030

	Note	Total $	Accumulated Surplus $	Revaluation Reserve $	Other Reserves $
2025 Forecast Actual					
Balance at beginning of the financial year		230,474,784	84,747,784	145,712,435	14,565
Surplus/(deficit) for the year		(4,419,961)	(4,419,961)	-	-
Balance at end of the financial year		**226,054,823**	**80,327,823**	**145,712,435**	**14,565**
2026 Budget					
Balance at beginning of the financial year		**226,054,823**	**80,327,823**	**145,712,435**	**14,565**
Surplus/(deficit) for the year		**(577,104)**	**(577,104)**	**-**	**-**
Transfers to other reserves	4.3.1	**-**	**(250,000)**	**-**	**250,000**
Balance at end of the financial year	4.3.2	**225,477,719**	**79,500,719**	**145,712,435**	**264,565**
2027					
Balance at beginning of the financial year		225,477,719	79,500,719	145,712,435	264,565
Surplus/(deficit) for the year		(2,988,852)	(2,988,852)	-	-
Transfers to other reserves		-	(250,000)	-	250,000
Balance at end of the financial year		**222,488,867**	**76,261,867**	**145,712,435**	**514,565**
2028					
Balance at beginning of the financial year		222,488,867	76,261,867	145,712,435	514,565
Surplus/(deficit) for the year		(3,226,888)	(3,226,888)	-	-
Transfers to other reserves		-	(250,000)	-	250,000
Balance at end of the financial year		**219,261,979**	**72,784,979**	**145,712,435**	**764,565**
2029					
Balance at beginning of the financial year		219,261,979	72,784,979	145,712,435	764,565
Surplus/(deficit) for the year		(3,167,785)	(3,167,785)	-	-
Transfers to other reserves		-	(250,000)	-	250,000
Balance at end of the financial year		**216,094,194**	**69,367,194**	**145,712,435**	**1,014,565**

STATEMENT OF CASH FLOWS

For the four years ending 30 June 2030

	Note	Forecast 2025/26 $	Budget 2026/27 $	2027/28 $	2028/29 $	2029/30 $
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		14,636,000	**16,242,000**	16,629,000	17,042,000	17,468,000
Statutory fees and fines		206,000	**168,000**	172,000	176,000	181,000
User fees		586,000	**705,000**	723,000	741,000	759,000
Grants - operating		6,260,000	**8,709,000**	8,927,000	9,150,000	9,379,000
Grants - capital		5,233,000	**5,230,000**	2,100,000	2,100,000	2,100,000
Contributions - monetary		163,000	**205,000**	100,000	100,000	100,000
Interest received		394,000	**-**	-	-	-
Trust funds and deposits taken		145,000	**-**	-	-	-
Other receipts		638,000	**574,000**	588,000	603,000	618,000
Net GST refund / payment		2,019,000	**-**	-	-	-
Employee costs		(11,497,000)	**(11,506,000)**	(11,858,000)	(12,220,000)	(12,593,000)
Materials and services		(7,883,000)	**(7,372,000)**	(7,456,000)	(7,466,000)	(7,551,000)
Other payments		(2,811,000)	**(2,865,000)**	(2,938,000)	(3,012,000)	(3,088,000)
Net cash provided by/(used in) operating activities	4.4.1	**8,089,000**	**10,090,000**	**6,987,000**	**7,214,000**	**7,373,000**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(8,433,000)	**(9,858,045)**	(6,165,000)	(6,165,000)	(5,868,000)
Net cash provided by/ (used in) investing activities	4.4.2	**(8,433,000)**	**(9,858,045)**	**(6,165,000)**	**(6,165,000)**	**(5,868,000)**
Cash flows from financing activities						
Finance costs		(24,000)	**(14,000)**	(18,000)	(16,000)	(14,000)
Repayment of borrowings		(43,000)	(43,000)	(45,000)	(47,000)	(50,000)
Interest paid - lease liability		(16,000)	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	**(83,000)**	**(57,000)**	**(63,000)**	**(63,000)**	**(64,000)**
Net increase/(decrease) in cash & cash equivalents		(427,000)	**174,955**	759,000	986,000	1,441,000
Cash and cash equivalents at the beginning of the financial year		10,859,045	10,432,045	10,607,000	11,366,000	12,352,000
Cash and cash equivalents at the end of the financial year		**10,432,045**	**10,607,000**	**11,366,000**	**12,352,000**	**13,793,000**

STATEMENT OF CAPITAL WORKS

For the four years ending 30 June 2030

	Note	Forecast 2025/26 $	Budget 2026/27 $	2027/28 $	2028/29 $	2029/30 $
Property						
Land		25,000	**-**	-	-	-
Total land		**25,000**	**-**	**-**	**-**	**-**
Buildings		925,151	**210,000**	200,000	200,000	200,000
Total buildings		**925,151**	**210,000**	**200,000**	**200,000**	**200,000**
Total property		**950,151**	**210,000**	**200,000**	**200,000**	**200,000**
Plant and equipment						
Plant, machinery and equipment		1,344,490	**1,120,000**	1,000,000	1,000,000	1,000,000
Fixtures, fittings and furniture		4,510	**-**	-	-	-
Computers and telecommunications		60,000	**60,000**	60,000	60,000	60,000
Library books		20,000	**27,000**	20,000	20,000	20,000
Total plant and equipment		**1,429,000**	**1,207,000**	**1,080,000**	**1,080,000**	**1,080,000**
Infrastructure						
Roads		4,650,602	**6,227,144**	4,131,000	4,114,000	3,800,000
Footpaths		260,000	**277,128**	279,000	287,000	296,000
Kerb and channel		346,091	**304,200**	197,000	204,000	209,000
Drainage		75,600	**-**	78,000	80,000	83,000
Recreational, leisure and community facilities		581,370	**1,398,225**	100,000	100,000	100,000
Waste management		-	**234,300**	100,000	100,000	100,000
Parks, open space and streetscapes		140,000	**-**	-	-	-
Total infrastructure		**6,053,663**	**8,440,996**	**4,885,000**	**4,885,000**	**4,588,000**
Total capital works expenditure	4.5.1	**8,432,814**	**9,857,996**	**6,165,000**	**6,165,000**	**5,868,000**
Represented by:						
New asset expenditure		2,510,814	**2,368,300**	270,000	270,000	270,000
Asset renewal expenditure		5,746,000	**4,998,344**	5,895,000	5,895,000	5,598,000
Asset upgrade expenditure		176,000	**2,491,353**	-	-	-
Total capital works expenditure	4.5.1	**8,432,814**	**9,857,996**	**6,165,000**	**6,165,000**	**5,868,000**
Funding sources represented by:						
Grants		5,233,368	**5,230,230**	2,100,000	2,100,000	2,100,000
Contributions		-	**119,000**	-	-	-
Council cash		3,199,446	**4,508,766**	4,065,000	4,065,000	3,768,000
Total capital works expenditure	4.5.1	**8,432,814**	**9,857,996**	**6,165,000**	**6,165,000**	**5,868,000**

STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2030

	Note	Forecast 2025/26 $	Budget 2026/27 $	2027/28 $	2028/29 $	2029/30 $
Staff expenditure						
Employee costs - operating		11,496,681	**11,753,955**	12,009,271	12,309,503	12,617,240
Employee costs - capital		510,000	**976,010**	1,000,410	1,025,421	1,051,056
Total staff expenditure		**12,006,681**	**12,729,965**	**13,009,681**	**13,334,923**	**13,668,296**
Staff numbers		FTE	FTE	FTE	FTE	FTE
Employees		104.0	**104.0**	104.0	104.0	104.0
Total staff numbers		**104.0**	**104.0**	**104.0**	**104.0**	**104.0**

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

DEPARTMENT	Budget 2026/27	Permanent Full Time	Permanent Part Time	Casual
Corporate Services	**809,012**	809,012	-	-
Economic Development	**451,523**	451,523	-	-
Engineering	**7,960,505**	7,752,506	207,999	-
Governance	**1,720,205**	1,572,515	147,690	-
Recreation, Culture and Leisure Services	**374,352**	264,381	109,971	-
Regulatory Services	**838,497**	739,918	98,579	-
Waste and Environment	**575,871**	575,871	-	-
Total permanent staff expenditure	**12,729,965**	**12,165,726**	**564,239**	**-**
Capitalised labour costs	**(976,010)**			
Total expenditure	**11,753,955**			

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

DEPARTMENT	Budget 2026/27	Permanent Full Time	Permanent Part Time	Casual
Corporate Services	**5.0**	5.0	-	-
Economic Development	**3.0**	3.0	-	-
Engineering	**72.1**	70.0	2.1	-
Governance	**10.2**	9.0	1.2	-
Recreation, Culture and Leisure Services	**3.1**	2.0	1.1	-
Regulatory Services	**5.6**	5.0	0.6	-
Waste and Environment	**5.0**	5.0	-	-
Total staff	**104.0**	**99.0**	**5.0**	**-**

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2030

	2026/27 $	2027/28 $	2028/29 $	2029/30 $
CORPORATE SERVICES				
Permanent - Full time	**809,012**	829,237	849,968	871,217
Women	**809,012**	829,237	849,968	871,217
Men	-	-	-	-
Permanent - Part time	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
Total Corporate Services	**809,012**	**829,237**	**849,968**	**871,217**
ECONOMIC DEVELOPMENT				
Permanent - Full time	**451,523**	462,811	474,381	486,241
Women	**205,814**	210,959	216,233	221,639
Men	**245,709**	251,852	258,148	264,602
Permanent - Part time	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
Total Economic Development	**451,523**	**462,811**	**474,381**	**486,241**
ENGINEERING				
Permanent - Full time	**7,752,506**	7,946,319	8,144,977	8,348,601
Women	**501,680**	514,222	527,078	540,254
Men	**7,250,826**	7,432,097	7,617,899	7,808,347
Permanent - Part time	**207,999**	213,199	218,529	223,992
Women	**114,223**	117,079	120,006	123,006
Men	**93,776**	96,120	98,523	100,986
Total Engineering	**7,960,505**	**8,159,518**	**8,363,506**	**8,572,593**
GOVERNANCE				
Permanent - Full time	**1,572,515**	1,611,828	1,652,124	1,693,427
Women	**1,016,785**	1,042,205	1,068,260	1,094,966
Men	**555,730**	569,623	583,864	598,460
Permanent - Part time	**147,690**	151,382	155,167	159,046
Women	**147,690**	151,382	155,167	159,046
Men	**-**	-	-	-
Total Governance	**1,720,205**	**1,763,210**	**1,807,290**	**1,852,473**
RECREATION, CULTURE AND LEISURE SERVICES				
Permanent - Full time	**264,381**	270,991	277,765	284,709
Women	**264,381**	270,991	277,765	284,709
Men	**-**	-	-	-
Permanent - Part time	**109,971**	112,720	115,538	118,427
Women	**109,971**	112,720	115,538	118,427
Men	**-**	-	-	-
Total Recreation, Culture and Leisure Services	**374,352**	**383,711**	**393,304**	**403,136**

SUMMARY OF PLANNED HUMAN RESOURCES EXPENDITURE

For the four years ending 30 June 2030

	2026/27 $	2027/28 $	2028/29 $	2029/30 $
REGULATORY SERVICES				
Permanent - Full time	**739,918**	758,416	777,376	796,811
Women	**-**	-	-	-
Men	**739,918**	758,416	777,376	796,811
Permanent - Part time	**98,579**	101,043	103,570	106,159
Women	**98,579**	101,043	103,570	106,159
Men	**-**	-	-	-
Total Regulatory Services	**838,497**	**859,459**	**880,946**	**902,970**
WASTE AND ENVIRONMENT				
Permanent - Full time	**575,871**	590,268	605,024	620,150
Women	**163,633**	167,724	171,917	176,215
Men	**412,238**	422,544	433,108	443,935
Permanent - Part time	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
Total Waste and Environment	**575,871**	**590,268**	**605,024**	**620,150**
Capitalised labour costs	(976,010)	(1,000,410)	(1,025,421)	(1,051,056)
Total staff expenditure	11,753,955	**12,047,804**	**12,348,999**	**12,657,724**

SUMMARY OF PLANNED HUMAN RESOURCES

For the four years ending 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
CORPORATE SERVICES				
Permanent - Full time	**5.0**	5.0	5.0	5.0
Women	**5.0**	5.0	5.0	5.0
Men	**-**	-	-	-
Permanent - Part time	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
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	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
Total Economic Development	**3.0**	**3.0**	**3.0**	**3.0**
ENGINEERING				
Permanent - Full time	**70.0**	70.0	70.0	70.0
Women	**5.0**	5.0	5.0	5.0
Men	**65.0**	65.0	65.0	65.0
Permanent - Part time	**2.1**	2.1	2.1	2.1
Women	**0.8**	0.8	0.8	0.8
Men	**1.4**	1.4	1.4	1.4
Total Engineering	**72.1**	**72.1**	**72.1**	**72.1**
GOVERNANCE				
Permanent - Full time	**9.0**	9.0	9.0	9.0
Women	**6.0**	6.0	6.0	6.0
Men	**3.0**	3.0	3.0	3.0
Permanent - Part time	**1.2**	1.2	1.2	1.2
Women	**1.2**	1.2	1.2	1.2
Men	**-**	-	-	-
Total Governance	**10.2**	**10.2**	**10.2**	**10.2**
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	**-**	-	-	-
Permanent - Part time	**1.1**	1.1	1.1	1.1
Women	**1.1**	1.1	1.1	1.1
Men	**-**	-	-	-
Total Recreation, Culture and Leisure Services	**3.1**	**3.1**	**3.1**	**3.1**

SUMMARY OF PLANNED HUMAN RESOURCES

For the four years ending 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
REGULATORY SERVICES				
Permanent - Full time	**5.0**	5.0	5.0	5.0
Women	**-**	-	-	-
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	**-**	-	-	-
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	**-**	-	-	-
Women	**-**	-	-	-
Men	**-**	-	-	-
Total Waste and Environment	**5.0**	**5.0**	**5.0**	**5.0**
Total staff numbers	**104.0**	**104.0**	**104.0**	**104.0**

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 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

This will raise total rates and charges for 2026/27 to $16,288,543.

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

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
General rates*	12,643,670	12,967,029	323,359	2.56%
Municipal charge*	439,484	453,106	13,622	3.10%
Kerbside collection service	1,973,883	2,302,926	329,043	16.67%
Interest on rates and charges	72,937	65,000	(7,937)	(10.88%)
Revenue in lieu of rates	485,434	500,481	15,048	3.10%
Total rates and charges	**15,615,409**	**16,288,543**	**673,134**	**4.31%**

**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	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change %
General rate for rateable residential properties	0.00302400	**0.00309772**	2.44%
General rate for rateable commercial properties	0.00302400	**0.00309772**	2.44%
General rate for rateable farm properties	0.00175800	**0.00180100**	2.45%

(Use CIV or NAV depending on the 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	2025/26 $	2026/27 $	Change $	%
Residential	1,893,177	**2,128,801**	235,624	12.45%
Commercial	270,468	**294,480**	24,012	8.88%
Rural	10,463,773	**10,543,748**	79,975	0.76%
Total amount to be raised by general rates	**12,627,418**	**12,967,029**	**339,611**	**2.69%**

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	2025/26 Number	2026/27 Number	Change Number	%
Residential	3,479	**3,479**	0	0.00%
Commercial	435	**439**	4	0.92%
Rural	3,163	**3,144**	(19)	(0.60%)
Total number of assessments	**7,077**	**7,062**	**(15)**	**(0.21%)**

4.1.1(e) The basis of valuation to be used is the* (*use Capital Improved Value (CIV) or Net Annual Value (NAV) depending on which is applicable to Council).

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	2025/26 $	2026/27 $	Change $	%
Residential	626,050,500	**687,215,300**	61,164,800	9.77%
Commercial	89,440,500	**95,063,500**	5,623,000	6.29%
Rural	5,952,089,400	**5,854,385,500**	(97,703,900)	(1.64%)
Total value of land	**6,667,580,400**	**6,636,664,300**	**(30,916,100)**	**(0.46%)**

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

TYPE OR CLASS OF LAND	2025/26 $	2026/27 $	Change $	%
Municipal	86.60	**88.98**	2.38	2.75%

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

TYPE OF CHARGE	2025/26 $	2026/27 $	Change $	%
Municipal	440,979	**453,017**	12,038	2.73%

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 and detailed disclosure of the actual service/s rendered for the amount levied

TYPE OF CHARGE	Per Rateable Property 2025/26 $	Per Rateable Property 2026/27 $	Change $	%
80L Waste & Recycling & Glass - Residential	-	**517.22**	517	-
120L Waste & Recycling & Glass - Residential	-	**598.86**	599	-
240L Waste & Recycling & Glass - Residential	-	**875.11**	875	-
120L Waste & Recycling & Glass - Commercial	-	**816.63**	817	-
240L Waste & Recycling & Glass - Commercial	-	**1193.33**	1,193	-
80L Waste & Recycling & Glass - Rural	-	**517.22**	517	-
120L Waste & Recycling & Glass - Rural	-	**598.86**	599	-
240L Waste & Recycling & Glass - Rural	-	**875.11**	875	-
120L Commercial Garbage Service	265.38	**398.07**	133	50.00%
240L Commercial Garbage Service	516.51	**774.77**	258	50.00%
Commercial Kerbside Recycling	186.02	**279.03**	93	50.00%
80L Rural Garbage Service	191.16	**210.28**	19	10.00%
120L Rural Garbage Service	265.38	**291.92**	27	10.00%
240L Rural Garbage Service	516.51	**568.16**	52	10.00%
Rural Kerbside Recycling	186.02	**204.62**	19	10.00%
80L Residential Garbage Service	191.16	**210.28**	19	10.00%
120L Residential Garbage Service	265.38	**291.92**	27	10.00%
240L Residential Garbage Service	516.51	**568.16**	52	10.00%
Glass Recycling Collection - Residential	93.02	**102.32**	9	10.00%
Glass Recycling Collection - Rural	93.02	**102.32**	9	10.00%
Glass Recycling Collection - Commercial	93.02	**139.53**	47	50.00%
Residential Kerbside Recycling	186.02	**204.62**	19	10.00%
Total	**186.02**	**204.62**	**18.60**	**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	2025/26 $	2026/27 $	Change $	%
Kerbside collection	1,973,883	**2,302,926**	329,043	16.67%
Total	**1,973,883**	**2,302,926**	**329,043**	**16.67%**

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

	2025/26 $	2026/27 $	Change $	%
Rates and charges	12,643,670	**12,967,029**	323,359	2.56%
Municipal charge	439,484	**453,106**	13,622	3.10%
Kerbside collection service	1,973,883	**2,302,926**	329,043	16.67%
Payment in lieu of rates	485,434	**500,481**	15,048	3.10%
Total Rates and charges	**15,542,472**	**16,223,543**	**681,071**	**4.38%**

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.

	2025/26	2026/27
Total Rates	$12,702,781	$13,068,397
Number of rateable properties	7,079.00	7,062.00
Base Average Rate	$1,794.43	$1,850.52
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$1,848.26	$1,901.41
Maximum General Rates and Municipal Charges Revenue	7079	7062
Budgeted General Rates and Municipal Charges Revenue	$13,083,864	$13,427,778
Budgeted Supplementary Rates	$-	$-
Budgeted Total Rates and Municipal Charges Revenue	$13,072,445	$13,427,778

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 2025/26 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 2025/26 financial year.

4.1.2 STATUTORY FEES AND FINES

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Animal fees	60,000	**36,000**	(24,000)	(40.00%)
Building fees	31,156	**51,944**	20,788	66.72%
Town planning fees	76,676	**70,000**	(6,676)	(8.71%)
Other fees	37,782	**10,000**	(27,782)	(73.53%)
Total statutory fees and fines	**205,613**	**167,944**	**(37,669)**	**(18.32%)**

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 2026/27 are expected to decrease by $37,669 (18.32%), mainly due to decrease in animal fees and other statutory fees.

4.1.3 USER FEES

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Leisure centre and recreation	8,329	**8,430**	101	1.21%
Caravan parks	212,202	**220,000**	7,798	3.67%
Waste management	117,468	**221,992**	104,524	88.98%
Rents	94,280	**81,243**	(13,037)	(13.83%)
Livestock exchange	71,111	**99,000**	27,889	39.22%
Vic Roads	9,221	13,000	3,779	40.98%
Road works	4,845	**4,840**	(5)	(0.09%)
Rates	68,007	**1,200**	(66,807)	(98.24%)
Other	791	**69,269**	68,478	8657.12%
Total user fees	**586,253**	**718,974**	**132,721**	**22.64%**

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

Council sets fees having regard to market conditions and the costs of delivering each service, while also considering the needs of those experiencing financial hardship.

User fees are expected to increase by $132,721 (22.64%)

4.1.4 GRANTS

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

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,664,684	**10,452,466**	2,787,782	36.37%
State funded grants	3,828,751	**3,487,201**	(341,550)	(8.92%)
Total grants received	**11,493,436**	**13,939,667**	**2,446,232**	**21.28%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	3,446,370	**7,819,206**	4,372,836	126.88%
Recurrent - State Government				
Libraries	132,695	**132,100**	(595)	(0.45%)
Sustainability	85,000	**85,000**	-	-
Youth	50,000	**50,000**	-	-
Community health	7,992	**2,931**	(5,061)	(63.33%)
Kindergarten	589,159	**-**	(589,159)	(100.00%)
Senior citizens	3,700	**5,200**	1,500	40.54%
Other	132,060	**50,000**	(82,060)	(62.14%)
Total recurrent grants	**4,446,977**	**8,144,437**	**3,697,461**	**83.15%**
Non-recurrent - State Government				
Building	107,000	**-**	(107,000)	(100.00%)
Parks & Playgrouund	180,000	-	(180,000)	(100.00%)
Natural disaster	320,000	**-**	(320,000)	(100.00%)
Waste management	-	**20,000**	20,000	-
Economic development	54,545	**-**	(54,545)	(100.00%)
Recreation Reserve	1,151,546	**545,000**	(606,546)	(52.67%)
Total non-recurrent grants	**1,813,091**	**565,000**	**(1,248,091)**	**(68.84%)**
Total operating grants	**6,260,068**	**8,709,437**	**2,449,369**	**39.13%**

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,402,378	**2,143,260**	(259,118)	(10.79%)
Local Community Roads & Infrastructure	1,461,764	**-**	(1,461,764)	(100.00%)
Total recurrent grants	**3,864,142**	**2,143,260**	**(1,720,882)**	**(44.53%)**
Non-recurrent - Commonwealth Government				
Roads	354,172	**490,000**	135,828	38.35%
	354,172	**490,000**	135,828	38.35%
Non-recurrent - State Government				
Roads	25,162	**2,053,000**	2,027,838	8059.13%
Street beautification	25,000	**-**	(25,000)	-
Housing	576,680	**-**	(576,680)	(100.00%)
Recreation Reserve	119,053	**-**	(119,053)	(100.00%)
Swimming Pool	269,158	**543,970**	274,812	102.10%
Total non-recurrent grants	1,015,053	**2,596,970**	1,581,917	155.85%
Total capital grants	5,233,368	**5,230,230**	(3,138)	(0.06%)
Total Grants	**11,493,436**	**13,939,667**	**2,446,232**	**21.28%**

Operating grants comprise all monies received from State and Federal sources to fund the delivery of Council services to ratepayers. Overall, operating grants have increased by $2.449 million (39.13%), reflecting the budget assumption that the full amount of Federal Assistance Grants will be received during the 2026/27 financial year.

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 decreased by 3,138 (0.06%).

Capital grants for 2026/27 include Roads to Recovery ($2.053 million), Glenorchy Road ($490,000), Safety Barriers & Delineation Improvements (Sea Lake-Lascelles Road) ($398,000), Raised Priority Crossings ($1.655 million), and unspent and final grant payments for the Hopetoun Swimming Pool redevelopment.

4.1.5 CONTRIBUTIONS

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Monetary	162,600	**205,000**	42,400	26.08%
Total contributions	**162,600**	**205,000**	**42,400**	**26.08%**

Contributions include monies received from community groups for specific projects. This revenue has increased by $42,400 (26.08%). Community contributions for 2026/27 relate to the Minyip Recreation Reserve lighting upgrade project ($86,000), the Hopetoun Swimming Pool contribution towards the purchase of a new pool cover ($14,000), and the Northern Grampians Shire Council contribution towards Glenorchy Road ($105,000).

4.1.6 OTHER INCOME

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Interest	170,996	**135,000**	(35,996)	(21.05%)
Private use vehicle reimbursement	40,636	**45,928**	5,292	13.02%
Employee contributions	54,000	**48,000**	(6,000)	(11.11%)
Income protection	250,626	**72,000**	(178,626)	(71.27%)
Insurance recoupment	100,000	**-**	(100,000)	(100.00%)
Workcover reimbursement	162,000	**96,000**	(66,000)	(40.74%)
Legal costs recovered	60,000	**80,000**	20,000	33.33%
Recycling	86,422	**97,000**	10,578	12.24%
Other	106,781	**-**	(106,781)	(100.00%)
Total other income	**1,031,461**	**573,928**	**(457,533)**	**(44.36%)**

Other income includes interest investments, reimbursements, recoupments, recycling and legal costs recovered. Council is in the process of selling a number of section 181 properties and expect to be able to recover legal costs during the 2026/27 .

Other income has reduced in 2026/27 by $457,533 (44.36%) .

4.1.7 EMPLOYEE COSTS

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Wages and oncosts	9,561,413	**9,916,291**	354,878	3.71%
WorkCover	256,366	**255,644**	(722)	(0.28%)
Superannuation	1,128,249	**991,111**	(137,137)	(12.15%)
Councillor allowances	248,142	**272,808**	24,666	9.94%
Conferences & training	200,904	**210,000**	9,096	4.53%
Fringe benefits tax	17,776	**20,000**	2,224	12.51%
Travel	22,664	**21,400**	(1,264)	(5.58%)
Uniform & PPE	48,000	**54,700**	6,700	13.96%
Other	13,167	**12,000**	(1,167)	(8.87%)
Total employee costs	**11,496,681**	**11,753,955**	**257,274**	**2.24%**

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 increase $257,274 (2.24%) compared to 2025/26. Movement in employee costs can be attributed to the following factors:

- 3% wage increase under the Enterprise Bargaining Agreement;
- Band level movements by employees during the term of Budget.
- Budgeted EFT =104. This is a reduction from 2025/26 EFT = 117

4.1.8 MATERIALS AND SERVICES

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Contractors	4,595,129	**4,556,355**	(38,774)	(0.84%)
Consultants	299,365	**286,430**	(12,935)	(4.32%)
Building maintenance	25,322	**171,705**	146,383	578.08%
Ground maintenance	13,001	**3,480**	(9,521)	(73.23%)
Equipment maintenance	675,242	**708,538**	33,297	4.93%
Information technology and equipment	813,793	**709,879**	(103,914)	(12.77%)
External plant hire	57,671	**31,180**	(26,491)	(45.93%)
Internal plant hire	(562,339)	**(1,918,193)**	(1,355,853)	241.11%
Fuel	624,480	**1,263,022**	638,542	102.25%
Materials	874,913	**795,404**	(79,509)	(9.09%)
Motor vehicles	59,585	**63,509**	3,924	6.59%
Telecommunications	71,010	**42,914**	(28,096)	(39.57%)
Utilities - Gas	2,592	**4,751**	2,159	83.29%
Utilities - Power	132,700	**168,552**	35,852	27.02%
Utilities - Water	81,682	**105,025**	23,343	28.58%
Other	118,868	**5,000**	(113,868)	(95.79%)
Total materials and services	**7,883,015**	**6,997,552**	**(885,463)**	**(11.23%)**

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. Materials and services are budgeted to decrease by $885,463 (11.23%) compared to 2025/26.

4.1.9 DEPRECIATION

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Property	770,746	**870,526**	99,780	12.95%
Plant & equipment	1,257,308	**1,307,596**	50,288	4.00%
Infrastructure	8,975,599	**8,602,616**	-372,983	(4.16%)
Total depreciation	**11,003,653**	**10,780,738**	**-222,915**	**(2.03%)**

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 assets to maintain agreed service levels.

Depreciation has increased by $222,915 (2.03%) due to the rising costs to replace existing assets.

4.1.10 CONTRIBUTIONS AND DONATIONS

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Community groups	16,368	**17,542**	1,174	7.18%
Community halls	30,360	**46,699**	16,339	53.82%
Economic development	60,000	**60,000**	-	-
Recreation reserves	192,910	**199,539**	6,629	3.44%
Swimming pools	228,667	**274,775**	46,108	20.16%
Weir pools	40,213	**41,319**	1,106	2.75%
Total contributions and donations	**568,518**	**639,874**	**71,356**	**12.55%**

All recreation reserves, swimming pools, community halls, progress associations and weir pools have received an annual increase in funding of 2.75% for the 2026/27 financial year.

4.1.11 DEPRECIATION - RIGHT OF USE ASSETS

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Right of use assets	300,474	**270,000**	(30,474)	(10.14%)
Total depreciation - right of use assets	**300,000**	**270,000**	**(30,474)**	**(100.00%)**

4.1.12 OTHER EXPENSES

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Advertising	75,636	**70,000**	(5,636)	(7.5%)
Bank Fees and charges	29,650	**19,500**	(10,150)	(34.2%)
External Auditors	126,400	**50,000**	(76,400)	(60.4%)
Insurances	961,736	**1,053,665**	91,929	9.6%
Internal Auditors	40,000	**40,000**	-	-
Legal Costs	361,401	**580,900**	219,499	60.7%
Meeting expenses	23,852	**27,300**	3,448	14.5%
Operating lease rentals	25,000	**15,889**	(9,111)	(36.4%)
Plant and motor vehicle registration	154,720	**159,342**	4,622	3.0%
Other	1,029	**-**	(1,029)	(100.0%)
Postage and freight	29,251	**27,065**	(2,186)	(7.5%)
Printing and stationery	13,798	**16,700**	2,902	21.0%
Subscription	155,768	**220,680**	64,912	41.7%
Total other expenses	**1,998,242**	**2,281,041**	**282,799**	**14.2%**

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

4.2 BALANCE SHEET

ANNUAL BUDGET

4.2.1 Assets

Current assets ($221,158 increase) and Non Current assets ($922,279 decrease)

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 increase by $174,955 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 decrease by $45,628 over the budget period and no large accounts are expected to be raised for grants in 2026/27.

4.2.2 Liabilities

Current liabilities ($149,163 decrease) and Non Current liabilities ($25,042 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 2025/26 $	Budget 2026/27 $	Projections 2027/28 $	2028/29 $	2029/30 $
Amount borrowed as at 30 June of the prior year	439,483	396,635	349,446	299,924	247,953
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(42,848)	(47,189)	(49,522)	(51,971)	(54,541)
Amount of borrowings as at 30 June	**396,635**	**349,446**	**299,924**	**247,953**	**193,412**

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 2025/26 $	Budget 2026/27 $
Right-of-use assets		
Plant and equipment	583,925	584,000
Total right-of-use assets	**583,925**	**584,000**
Lease liabilities		
Current lease Liabilities		
Plant and equipment	287,605	**288,000**
Total current lease liabilities	**287,605**	**288,000**
Non-current lease liabilities		
Plant and equipment	300,979	301,000
Total non-current lease liabilities	**300,979**	**301,000**
Total lease liabilities	**588,584**	**589,000**

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. Council will add $250,000 to a waste and roads reserve in 2026/27.

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 2026/27 budget for net cash provided by operating activities is $950,177 less than the forecast in 2025/26.

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 increase in payments for investing activities represents the planned increase 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 2026/27 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

	2025/26 Forecast Actual $	2026/27 Budget $	Change $	%
Property	950,151	**210,000**	(740,151)	(77.9%)
Plant & equipment	1,429,000	**1,207,000**	(222,000)	(15.5%)
Infrastructure	6,053,663	**8,440,996**	2,387,333	39.4%
Total	**8,432,814**	**9,857,996**	**1,425,182**	**16.9%**

		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
	Project Cost $	New $	Renewal $	Upgrade $	Grants $	Contributions $	Council Cash $	Borrowings $
Property	**210,000**	-	140,000	70,000	-	-	210,000	-
Plant and equipment	**1,207,000**	267,000	880,000	60,000	-	-	1,207,000	-
Infrastructure	**8,440,996**	2,101,300	3,978,344	2,361,353	5,230,230	119,000	3,091,766	-
Total	**9,857,996**	**2,368,300**	**4,998,344**	**2,491,353**	**5,230,230**	**119,000**	**4,508,766**	**-**

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 - Staff room	100,000	-	100,000	-	-	-	100,000	-
Murtoa Depot - sewerage toilets	40,000	-	40,000	-	-	-	40,000	-
Patchewollock Public Amenities	70,000			70,000	-	-	70,000	-
TOTAL PROPERTY	**210,000**	**-**	**140,000**	**70,000**	**-**	**-**	**210,000**	**-**
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Grader	500,000	-	500,000	-	-	-	500,000	-
Tractor	160,000	-	160,000	-	-	-	160,000	-
Mower	40,000	-	40,000	-	-	-	40,000	-
Fuel interlock	40,000	40,000	-	-	-	-	40,000	-
Staff vehicles x 3	180,000	-	180,000	-	-	-	180,000	-
Utilities (replacement of 3 leased utes)	170,000	170,000	-	-	-	-	170,000	-
Small plant	30,000	30,000	-	-	-	-	30,000	-
	1,120,000	240,000	880,000	-	-	-	1,120,000	-
Computers and Telecommunications								
Hardware and Equipment upgrade	60,000	-	-	60,000	-	-	60,000	-
Library books								
Library books	27,000	27,000	-	-	-	-	27,000	-
TOTAL PLANT AND EQUIPMENT	**1,207,000**	**267,000**	**880,000**	**60,000**	**-**	**-**	**1,207,000**	**-**

		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Capital Works Area	Project Cost $	New $	Renewal $	Upgrade $	Grants $	Contributions $	Council Cash $	Borrowings $
INFRASTRUCTURE								
Roads								
Rehabilitation								
Glenorchy Road	700,000	-	-	700,000	490,211	105,000	104,789	-
	700,000	-	-	700,000	490,211	105,000	104,789	-
Resheets								
Adlers Road	41,600	-	41,600	-	41,600	-	-	-
Ailsa Wheat Road	48,462	-	48,462	-	48,462	-	-	-
Areegra Exchange Road	13,000	-	13,000	-	-	-	13,000	-
Bells Road	40,098	-	40,098	-	40,098	-	-	-
Beyal Road North	68,634	-	68,634	-	68,634	-	-	-
Blue Ribbon Road	52,275	-	52,275	-	52,275	-	-	-
Brennans Road	53,874	-	53,874	-	53,874	-	-	-
Brikkle Road	43,050	-	43,050	-	43,050	-	-	-
Brikkle Road	49,938	-	49,938	-	49,938	-	-	-
Burdetts Road	12,800	-	12,800	-	-	-	12,800	-
Byrnes Road	26,000	-	26,000	-	-	-	26,000	-
Cannum 5 Chain Road	45,018	-	45,018	-	45,018	-	-	-
Carron Road	13,000	-	13,000	-	-	-	13,000	-
Daldee Road	25,584	-	25,584	-	-	-	25,584	-
Desert Road	11,200	-	11,200	-	-	-	11,200	-
Donald Boolite Road	23,616	-	23,616	-	-	-	23,616	-
Duthie Track	5,600	-	5,600	-	-	-	5,600	-
Echunga Road	12,800	-	12,800	-	-	-	12,800	-
Elsoms Road	25,830	-	25,830	-	-	-	25,830	-
Exchange Road	93,726	-	93,726	-	93,726	-	-	-

		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Capital Works Area	**Project Cost $**	**New $**	**Renewal $**	**Upgrade $**	**Grants $**	**Contributions $**	**Council Cash $**	**Borrowings $**
Resheets continued...								
Forest Home Road	13,038	-	13,038	-	-	-	13,038	-
F Krelle Road	10,400	-	10,400	-	-	-	10,400	-
Gaulkes Road	31,488	-	31,488	-	-	-	31,488	-
Geodetic Road	41,820	-	41,820	-	41,820	-	-	-
Geodetic Road	36,900	-	36,900	-	-	-	36,900	-
Gouin Road	55,104	-	55,104	-	55,104	-	-	-
Goyura West Road	23,616	-	23,616	-	-	-	23,616	-
Hofmaiers Road	21,525	-	21,525	-	-	-	21,525	-
Hopevale Road	49,938	-	49,938	-	49,938	-	-	-
Howies Road	23,862	-	23,862	-	-	-	23,862	-
Jim Jollys Road	50,000	-	50,000	-	-	-	50,000	-
Johns Road	48,462	-	48,462	-	48,462	-	-	-
Kewell East Road	13,000	-	13,000	-	-	-	13,000	-
Konigs Road	46,494	-	46,494	-	46,494	-	-	-
Laen School Road	11,700	-	11,700	-	11,700	-	-	-
Lah Angle Road	99,876	-	99,876	-	99,876	-	-	-
Langs Road	57,072	-	57,072	-	57,072	-	-	-
Linghams Road	11,050	-	11,050	-	-	-	11,050	-
Longerenong Warracknabeal Road	41,574	-	41,574	-	41,574	-	-	-
Maidevale Road	12,800	-	12,800	-	-	-	12,800	-
Martins Road	39,360	-	39,360	-	39,360	-	-	-
Massey Road	34,748	-	34,748	-	-	-	34,748	-
Mclachlans Road	30,996	-	30,996	-	-	-	30,996	-

		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Capital Works Area	**Project Cost $**	**New $**	**Renewal $**	**Upgrade $**	**Grants $**	**Contributions $**	**Council Cash $**	**Borrowings $**
Resheets continued...								
McLeans Road	54,858	-	54,858	-	54,858	-	-	-
Moloneys Road	29,766	-	29,766	-	-	-	29,766	-
Morcoms Road	52,275	-	52,275	-	52,275	-	-	-
Mt Pleasant Road	13,000	-	13,000	-	-	-	13,000	-
Newell Road	25,092		25,092	-	-	-	25,092	-
Nitschke Road	39,360	-	39,360	-	-	-	39,360	-
Nullan Road	7,626	-	7,626	-	-	-	7,626	-
Phitzner Ey Road	8,000	-	8,000	-	-	-	8,000	-
Roses Road	30,258	-	30,258	-	-	-	30,258	-
Rupanyup Burrum Road	18,204	-	18,204	-	-	-	18,204	-
Schaches Road	32,500	-	32,500	-	-	-	32,500	-
Schulz Road	60,270	-	60,270	-	60,270	-	-	-
Taylor Road	36,408	-	36,408	-	-	-	36,408	-
T Quick Road	9,600	-	9,600	-	-	-	9,600	-
Vollprecht Road	24,108	-	24,108	-	-	-	24,108	-
Wallup Hall Road	22,140	-	22,140	-	-	-	22,140	-
Webster's Road	35,000	-	35,000	-	-	-	35,000	-
Wrights Road	35,424	-	35,424	-	-	-	35,424	-
Yarriambiack Drive	42,312	-	42,312	-	42,312	-	-	-
	2,087,129	-	2,087,129	-	1,237,790	-	849,339	-

		ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
Capital Works Area	**Project Cost $**	**New $**	**Renewal $**	**Upgrade $**	**Grants $**	**Contributions $**	**Council Cash $**	**Borrowings $**
Shoulders								
Ailsa Road	59,339	-	59,339	-	59,339	-	-	-
Ailsa Road	27,022	-	27,022	-	-	-	27,022	-
Barrat Road	108,084	-	108,084	-	108,084	-	-	-
Fryatt Road	33,750	-	33,750	-	-	-	33,750	-
Galaquil East Road	14,780	-	14,780	-	-	-	14,780	-
Galaquil East Road	22,566	-	22,566	-	-	-	22,566	-
Galaquil West Road	27,133	-	27,133	-	-	-	27,133	-
Goyura East School Bus Route	53,675	-	53,675	-	53,675	-	-	-
Hopetoun Yaapeet Road	41,882	-	41,882	-	41,882	-	-	-
Hopetoun Yaapeet Road	69,984	-	69,984	-	69,984	-	-	-
Watchem Warracknabeal Road	41,250	-	41,250	-	41,250	-	-	-
Sea lake Lasclles Road	98,438	-	98,438	-	98,438	-	-	-
Rosebery Rainbow Road	98,438	-	98,438	-	98,438	-	-	-
Glenorchy Road	118,125	-	118,125	-	118,125	-	-	-
Banyena Pimpinio Road	196,875	-	196,875	-	196,875	-	-	-
	1,011,341	**-**	**1,011,341**	**-**	**900,869**	**-**	**110,471**	**-**

Capital Works Area	Project Cost	ASSET EXPENDITURE TYPES			SUMMARY OF FUNDING SOURCES			
		New	Renewal	Upgrade	Grants	Contributions	Council Cash	Borrowings
	$	$	$	$	$	$	$	$
Resealing								
Alamein Avenue, Warracknabeal	6,513	-	6,513	-	-	-	6,513	-
Audrey Street,	6,713	-	6,713	-	-	-	6,713	-
Coral Avenue, Warracknabeal	5,418	-	5,418	-	-	-	5,418	-
Craig Avenue, Warracknabeal	7,013	-	7,013	-	-	-	7,013	-
Cromie Street, Murtoa	9,407	-	9,407	-	-	-	9,407	-
Duncan Street, Murtoa	19,947	-	19,947	-	-	-	19,947	-
Hamilton Street, Murtoa	6,156	-	6,156	-	-	-	6,156	-
Jamouneau Street, Warracknabeal	17,534	-	17,534	-	-	-	17,534	-
Jamouneau Street, Warracknabeal	12,915	-	12,915	-	-	-	12,915	-
Rosebery East Road	138,465	-	138,465	-	-	-	138,465	-
Rupanyup Road	31,215	-	31,215	-	-	-	31,215	-
Thomas Street,	12,224	-	12,224	-	-	-	12,224	-
Turriff West Road	42,957	-	42,957	-	-	-	42,957	-
Watchem Warracknabeal Road	51,692	-	51,692	-	-	-	51,692	-
Watson Street, Warracknabeal	7,506	-	7,506	-	-	-	7,506	-
	375,675	**-**	**375,675**	**-**	**-**	**-**	**375,675**	**-**
Kerb & channel								
McDonald Street, Murtoa	19,500		19,500	-	-	-	19,500	-
Phillips Street, Warracknabeal	16,250		16,250	-	-	-	16,250	-
Duncan Street, Murtoa	130,000		130,000	-	-	-	130,000	-
Market Street, Minyip	138,450		138,450	-	-	-	138,450	-
	304,200	**-**	**304,200**	**-**	**-**	**-**	**304,200**	**-**

Capital Works Area	Project Cost $	New $	Renewal $	Upgrade $	Grants $	Contributions $	Council Cash $	Borrowings $
Footpaths								
Foundry Street, Minyip	13,800	-	-	13,800	-	-	13,800	-
Duncan Street, Murtoa	17,100	-	-	17,100	-	-	17,100	-
Duncan Street, Murtoa	7,200	-	-	7,200	-	-	7,200	-
Marma Street, Murtoa	22,478	-	-	22,478	-	-	22,478	-
Cromie Street, Rupanyup	14,800	-	-	14,800	-	-	14,800	-
Devereux Street, Warracknabeal	31,800	-	-	31,800	-	-	31,800	-
Jamouneau Street, Warracknabeal	63,000	-	-	63,000	-	-	63,000	-
Phillips Street, Warracknabeal	28,200	-	-	28,200	-	-	28,200	-
Mandeville Street, Hopetoun	34,650	-	-	34,650	-	-	34,650	-
Lascelles Street, Hopetoun	17,325	-	-	17,325	-	-	17,325	-
Gloucester Avenue, Woomelang	26,775	-	-	26,775	-	-	26,775	-
	277,128	**-**	**-**	**277,128**	**-**	**-**	**277,128**	**-**
Raised Priority Crossings								
Dodgshun Street, Hopetoun	78,000	78,000	-	-	78,000	-	-	-
Dyer Street, Rupanyup	223,000	223,000	-	-	223,000	-	-	-
Beulah Primary School, Beulah	206,000	206,000	-	-	206,000	-	-	-
Murtoa College, Murtoa	269,000	269,000	-	-	269,000	-	-	-
Warrackanabeal School Precinct	879,000	879,000	-	-	879,000	-	-	-
	1,655,000	**1,655,000**	**-**	**-**	**1,655,000**	**-**	**-**	**-**
Safety Barriers & Delineation Improvements								
Sea Lake-Lascelles Rd	398,000	398,000	-	-	398,000	-	-	-
	398,000	**398,000**	**-**	**-**	**398,000**	**-**	**-**	**-**

Capital Works Area	Project Cost $	New $	Renewal $	Upgrade $	Grants $	Contributions $	Council Cash $	Borrowings $
Recreational, Leisure & Community Facilities								
Hopetoun Swimming Pool - pool cover	14,000	14,000	-	-	-	14,000	-	-
Hopetoun Swimming Pool - major upgrades (carried forward)	1,384,225	**-**	-	**1,384,225**	543,970	**-**	840,255	**-**
	1,398,225	**14,000**	**-**	**1,384,225**	**543,970**	**14,000**	**840,255**	**-**
Waste Management								
Murtoa transfer station -concrete platform	100,000	-	100,000	-	-	-	100,000	-
Warracknabeal Transfer Station - Fencing	100,000	-	100,000	-		-	100,000	-
Warracknabeal Transfer Station - Installation of wall	8,000	8,000	-	-	-	-	8,000	-
Warracknabeal, Hopetoun & Murtoa Transfer Stations								
3 chemical showers	18,300	18,300	-	-	-	-	18,300	-
Furniture	3,000	3,000	-	-	-	-	3,000	-
Glass sliding door (Warracknabeal Transfer Station)	5,000	5,000	-	-	-	-	5,000	-
	234,300	**34,300**	**200,000**	**-**	**-**	**-**	**234,300**	**-**
TOTAL INFRASTRUCTURE	**8,440,996**	**2,101,300**	**3,978,344**	**2,361,353**	**5,230,230**	**119,000**	**3,091,766**	**-**
TOTAL NEW CAPITAL WORKS	**9,857,996**	**2,368,300**	**4,998,344**	**2,491,353**	**5,230,230**	**119,000**	**4,508,766**	**-**

4.6 SUMMARY OF PLANNED CAPITAL WORKS EXPENDITURE

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

2027/28		ASSET EXPENDITURE TYPES				SUMMARY OF FUNDING SOURCES			
	Total $	New $	Renewal $	Upgrade $	Total $	Grants $	Contributions $	Council Cash $	Borrowings $
PROPERTY									
Buildings	200,000	-	200,000	-	200000	-	-	200,000	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Property	**200,000**	**-**	**200,000**	**-**	**200000**	**-**	**-**	**200,000**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,000,000	250,000	750,000	-	1000000	-	-	1,000,000	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	60,000	-	60,000	-	60000	-	-	60,000	-
Library books	20,000	20,000	-	-	20000	-	-	20,000	-
Total Plant and Equipment	**1,080,000**	**270,000**	**810,000**	**-**	**1080000**	**-**	**-**	**1,080,000**	**-**
Infrastructure									
Roads	4,130,735	-	4,130,735	-	4130735	2,100,000	-	2,030,735	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths	279,043	-	279,043	-	279043	-	-	279,043	-
Drainage	77,868	-	77,868	-	77868	-	-	77,868	-
Recreational, leisure and community facilities	100,000	-	100,000	-	100000	-	-	100,000	-
Waste management	100,000	-	100,000	-	100000	-	-	100,000	-
Kerb & channel	197,000	-	197,000	-	197000	-	-	197,000	-
Total Infrastructure	**4,884,646**	**-**	**4,884,646**	**-**	**4,884,646**	**2,100,000**	**-**	**2,784,646**	**-**
Total Capital Works Expenditure	**6,164,646**	**270,000**	**5,894,646**	**-**	**6,164,646**	**2,100,000**	**-**	**4,064,646**	**-**

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

2028/29	Total $	ASSET EXPENDITURE TYPES New $	Renewal $	Upgrade $	SUMMARY OF FUNDING SOURCES Total $	Grants $	Contributions $	Council Cash $	Borrowings $
PROPERTY									
Buildings	200,000	-	200,000	-	-	-	-	200,000	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Property	**200,000**	**-**	**200,000**	**-**	**200000**	**-**	**-**	**200,000**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,000,000	250,000	750,000	-	1000000	-	-	1,000,000	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	60,000	-	60,000	-	60000	-	-	60,000	-
Library books	20,000	20,000	-	-	20000	-	-	20,000	-
Total Plant and Equipment	**1,080,000**	**270,000**	**810,000**	**-**	**1080000**	**-**	**-**	**1,080,000**	**-**
Infrastructure									
Roads	4,130,735	-	4,130,735	-	4130735	2,100,000	-	2,030,735	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths	279,043	-	279,043	-	279043	-	-	279,043	-
Drainage	77,868	-	77,868	-	77868	-	-	77,868	-
Recreational, leisure and community facilities	100,000	-	100,000	-	100000	-	-	100,000	-
Waste management	100,000	-	100,000	-	100000	-	-	100,000	-
Kerb & channel	197,000	-	197,000	-	197000	-	-	197,000	-
Total Infrastructure	**4,884,646**	**-**	**4,884,646**	**-**	**4,884,646**	**2,100,000**	**-**	**2,784,646**	**-**
Total Capital Works Expenditure	**6,164,646**	**270,000**	**5,894,646**	**-**	**6,164,646**	**2,100,000**	**-**	**4,064,646**	**-**

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

2029/30	Total	ASSET EXPENDITURE TYPES New	Renewal	Upgrade	Total	SUMMARY OF FUNDING SOURCES Grants	Contributions	Council Cash	Borrowings
	$	$	$	$	$	$	$	$	$
PROPERTY									
Buildings	200,000	-	200,000	-	-	-	-	200,000	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Property	**200,000**	**-**	**200,000**	**-**	**200,000**	**-**	**-**	**200,000**	**-**
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,000,000	250,000	750,000	-	1000000	-	-	1,000,000	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-
Computers and telecommunications	60,000	-	60,000	-	60000	-	-	60,000	-
Library books	20,000	20,000	-	-	20000	-	-	20,000	-
Total Plant and Equipment	**1,080,000**	**270,000**	**810,000**	**-**	**1,080,000**	**-**	**-**	**1,080,000**	**-**
Infrastructure									
Roads	3,800,081	-	3,800,081	-	3800081	2,100,000	-	1,700,081	-
Bridges	-	-	-	-	-	-	-	-	-
Footpaths	296,037	-	296,037	-	296037	-	-	296,037	-
Drainage	82,610	-	82,610	-	82610	-	-	82,610	-
Recreational, leisure and community facilities	100,000	-	100,000	-	100000	-	-	100,000	-
Waste management	100,000	-	100,000	-	100000	-	-	100,000	-
Kerb & channel	208,997	-	208,997	-	208997	-	-	208,997	-
Total Infrastructure	**4,587,725**	**-**	**4,587,725**	**-**	**4,587,725**	**2,100,000**	**-**	**2,487,725**	**-**
Total Capital Works Expenditure	**5,867,725**	**270,000**	**5,597,725**	**-**	**5,867,725**	**2,100,000**	**-**	**3,767,725**	**-**

5. TARGETED PERFORMANCE INDICATORS

5A. TARGETED PERFORMANCE INDICATORS

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.
Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
Governance Transparency	***Council resolutions made at meetings closed to the public*** The percentage of Council resolutions made at a meeting of Council, or at a meeting of a delegated committee consisting only of Councillors, closed to the public under section 66(1) of the Act).	1	20%	19%	18%	17%	16%	15%	+
Community Libraries	***Library membership*** The percentage of the population that are registered library members.	2	17%	17%	18%	19%	20%	21%	-
Environment Animal Management	***Animals reclaimed*** The percentage of collected registrable animals under the Domestic Animals Act 1994 reclaimed.	3	49%	50%	50%	51%	52%	53%	+
Responsiveness Food Safety	***Time taken to action food complaints*** The median number of days it takes for Council to action food complaints.	4	3	2	2	2	2	2	+
Governance Transparency	***Permanent Staff turnover*** The number of permanent staff resignations and terminations as a percentage of the average number of permanent staff.	5	15%	16%	8%	8%	8%	8%	o
Environment Roads	***Satisfaction with sealed local roads*** The community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	6	35	36	37	38	39	40	+
Governance Transparency	***Satisfaction with Council decisions*** The community satisfaction rating out of 100 with how council has performed in making decisions in the best interests of the community.	7	56	57	58	58	59	59	+

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
Responseiveness Waste Management	***Kerbside collection bins missed*** The number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts.	8	0.73	0.86	0.75	0.74	0.73	0.72	-

5A. TARGETED PERFORMANCE INDICATORS (MANDATORY)

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 measures and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
GOVERNANCE *Community engagement* (council decisions made and implemented with community input)	*Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions* Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	57	58	58	59	59	59	+
ENVIRONMENT *Roads* (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	10	97.8%	98%	98%	98%	98%	98%	o
RESPONSIVENESS *Statutory planning* (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	*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	11	81.3%	82%	83%	84%	85%	86%	+
ENVIRONMENT *Waste management* (waste is minimised and sustainability is promoted)	***Kerbside collection waste to landfill per** serviced property* Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	16.9%	17%	17%	17%	17%	17%	+

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

Targeted performance indicators - Financial

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
FINANCIAL MANAGEMENT *Liquidity* (sufficient working capital and cash is available to cover expenses)	*Current assets compared to current liabilities* Current assets / current liabilities	13	144.7%	195.1%	203.4%	217.4%	224.7%	239.6%	+
FINANCIAL FORECASTING *Asset renewal and upgrade* (renewal and upgrade of assets is planned and delivered)	*Asset renewal and upgrade compared to depreciation* Asset renewal and upgrade expenses / Asset depreciation	14	65.8%	52.2%	69.5%	58.8%	58.0%	54.2%	o
FINANCIAL MANAGEMENT *Rates concentration* (revenue is generated from a range of sources)	*Rates compared to adjusted underlying revenue* Rate revenue / adjusted underlying revenue	15	47.2%	56.7%	57.0%	57.1%	57.2%	57.3%	o
FINANCIAL MANAGEMENT *Expenditure and revenue level* (resources are used efficiently in the delivery of services)	*Expenses per property assessment* Total expenses / no. of property assessments	16	$4,950	$4,736	$4,639	$4,616	$4,747	$4,838	+

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

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 2 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.

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
FINANCIAL FORECASTING									
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	17	7.6%	7.4%	7.4%	7.4%	7.3%	7.2%	-
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 own-source revenue* Interest bearing loans and borrowings / own-source revenue	18	5.0%	2.0%	2.2%	1.9%	1.5%	1.2%	o
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	0.6%	0.4%	0.3%	0.4%	0.4%	0.4%	o
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	20	$5,483	$5,324	$5,158	$5,127	$5,272	$5,373	+
	Infrastructure per head of population Value of infrastructure / Population	21	$34,456	$34,971	$34,824	$34,212	$33,576	$32,868	+
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	*Own-source revenue per head of population* Own source revenue / Population	22	$2,689	$2,770	$2,825	$2,872	$2,944	$3,017	+
	Recurrent grants per head of population Recurrent grants / Population	23	$2,207	$1,320	$1,634	$1,660	$1,693	$1,727	+

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

Domain / Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	Trend +/o/-
FINANCIAL MANAGEMENT									
Liquidity (sufficient working capital and cash is available to cover expenses)	*Cash compared to current liabilities* Cash / current liabilities	24	76%	135%	141%	154%	163%	180%	o
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	***Adjusted underlying surplus (or deficit)*** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	25	(10.06%)	(21.59%)	(13.5%)	(10.7%)	(11.2%)	(10.8%)	-
Rates effort (rating level is set based on the community's capacity to pay)	*Rates compared to property value* Rate revenue / CIV of rateable properties in the municipal district	26	0.2%	1.3%	0.2%	0.2%	0.2%	0.2%	o
Expenditure and 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	27	$1,795	$1,852	$1,899	$1,946	$1,995	$2,045	+
Rates collection (rates and charges are being responsibly collected)	*Rates and charges debt* Unpaid rates and charges / all rates and charges	28	12%	12%	12%	12%	12%	12%	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 ***Council resolutions made at meetings closed to the public***

Council aims to make decisions in an open and transparent manner wherever possible. Closed sessions are only used when required to meet legislative, confidentiality, or privacy obligations.

2 ***Library membership***

Library membership is expected to continue improving in coming years, as Council continues to engage with the community through school holiday programs, the Words on Wheels van, and self-service libraries.

3 ***Animals reclaimed***

Council's current number of animal reclaims compared to animal collections is 50%. Council would like to increase this indicator so that animals collected are reunited back with their families.

4 ***Food Safety***

All food safety inspection are required to be actioned in a timely manner. Council currently responds within 2 working days.

5 ***Permanent Staff Turnover***

Council understands the cost of staff turnover and aims to keep this indicator low through embedding a good culture to maximise job satisfaction for employees.

6 ***Satisfaction with sealed local roads***

Council aims to increase this ratio through continued maintenance and upgrades of Council roads and through education of community members on Council v Non Council roads.

7 ***Satisfaction with Council decisions***

Council remains committed to making transparent decisions that deliver positive outcomes for the community, strengthening the decision-making process, and continuing to lift community satisfaction.

8 ***Kerbside collection bins missed***

Council will keep educating and supporting the community to recycle better and reduce landfill waste.

9 ***Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions***

Council continues to strengthen community engagement practices, with a focus on accessible consultation opportunities and clear communication. The forecast improvement reflects planned engagement initiatives and Council's commitment to listening to community feedback and embedding it in decision-making.

10 ***Sealed local roads below the intervention level***

Council plans to maintain full compliance with sealed road intervention levels in accordance with the Road Management Plan.

11 ***Planning applications decided within the relevant required time***

Council forecasts improved performance in statutory planning timeframes, supported by process improvements and service efficiencies.

12 ***Kerbside collection waste to landfill per serviced property***

Council will continue to educate and improve recycling behaviours of the community and aim at progressively reducing waste sent to landfill.

13 ***Current assets compared to current liabilities***

Council's Liquidity ratio is improving over time. Council aims to improve this ratio by increasing cash balances for future sustainability. This reflects prudent cash management and conservative financial planning assumptions

14 ***Asset renewal and upgrade compared to depreciation***

Asset renewal expenditure is forecast to be below depreciation levels over the budget period. This reflects capacity constraints arising from increasing depreciation following asset revaluations.

15 ***Rates compared to adjusted underlying revenue***

Rates are forecast to remain a consistent proportion of total adjusted underlying revenue. Council is very reliant on Rates income to fund its operations but is always on the lookout for additional sources of income.

16 ***Expenses per property assessment***

Expenses per property assessment are forecast to increase over time, driven by service cost pressures and inflation. Council continues to seek efficiencies while maintaining service standards.

Notes to indicators

5b.

17 ***Non-current liabilities compared to own-source revenue***

Council's long term liability position remains manageable and proportionate to its revenue base. This indicates a sustainable approach to long term financial commitments.

18 ***Loans and borrowings compared to own-source revenue***

Borrowings remain low relative to own-source revenue, reflecting limited reliance on debt funding. Council will use borrowings strategically for significant projects if required.

19 ***Loans and borrowings repayments compared to own-source revenue***

Loan repayment obligations remain within affordable limits over the forecast period. This supports Council's capacity to fund services without undue financial pressure.

20 ***Expenses per head of population***

Expenses per capita are forecast to increase gradually, reflecting rising service delivery costs. Population levels influence Council's cost efficiency and revenue capacity.

21 ***Infrastructure per head of population***

Infrastructure expenditure per capita reflects planned capital works and renewal priorities. Investment supports the ongoing functionality and safety of community assets.

22 ***Own-source revenue per head of population***

Own source revenue per capita is forecast to grow steadily, supporting service delivery sustainability. This reflects moderate rate increases and stable non rate revenue streams.

23 ***Recurrent grants per head of population***

Recurrent grant funding per capita is expected to remain broadly consistent, reflecting ongoing reliance on state and federal funding sources. Council continues to advocate for fair and sustainable grant allocations.

24 ***Cash compared to current liabilities***

Cash coverage is forecast to remain relatively stable over the period. Council will continue to manage cash carefully to ensure that operational and capital requirements are met.

25 ***Adjusted underlying surplus (or deficit)***

Council forecasts an ongoing adjusted underlying deficit, primarily due to increasing depreciation and operating costs. While not a cash measure, this indicator highlights longer term financial sustainability pressures.

26 ***Rates compared to property value***

Rates effort remains stable and comparable to similar Councils, remaining within legislated rate cap limits. This demonstrates consideration of ratepayer capacity.

27 ***Average rate per property assessment***

The average rate per assessment is forecast to increase moderately, reflecting annual rate cap allowances.

28 ***Rates and charges debt***

Council maintains strong rates and charges collection performance, reflecting effective revenue management practices. This supports cash flow and financial stability.

6. SCHEDULE OF FEES AND CHARGES

6.1 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 2026/27.

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	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Aerodrome				
Aerodrome hire charge - per day *where complies with Aerodrome Activities Policy*	$257.60	$280.00	$22.40	Non-statutory
Animal Business				
Domestic Animal Business - Licence fee	$275.00	$280.00	$5.00	Non-statutory
Annual Audit Reinspection Fee for Non Compliance	$135.00	$140.00	$5.00	Non-statutory
Animal Registrations				
Dog Registration - Dangerous or Restricted Breed	$575.00	$590.00	$15.00	Non-statutory
Dog registration	$110.00	$122.00	$12.00	Non-statutory
Dog registration - desexed	$36.65	$48.65	$1.70	Non-statutory
Dog registration - pensioner	$55.00	$61.00	$6.00	Non-statutory
Dog registration - pensioner desexed	$18.35	$24.35	$6.00	Non-statutory
Dog registration - working	$45.00	$57.00	$12.00	Non-statutory
Dog registration - VCA registered	$45.00	$57.00	$12.00	Non-statutory
Cat registration	$110.00	$122.00	$12.00	Non-statutory
Cat registration - desexed	$36.65	$48.65	$12.00	Non-statutory
Cat registration - pensioner	$55.00	$61.00	$6.00	Non-statutory
Cat registration - pensioner desexed	$18.35	$24.35	$6.00	Non-statutory
Cat registration - FCC, CFA, DCC registered	$37.00	$49.00	$12.00	Non-statutory
Replacement of lost tag	$15.00	$18.00	$3.00	Non-statutory
Pound fees - Per impounded animal	$130.00	$144.00	$14.00	Non-statutory
Daily sustenance fee (after first day)	$25.00	$30.00	$5.00	Non-statutory
Animal surrender fee	$90.00	$90.00	$0.00	Non-statutory
Late payment administration fee (payment not received before 30 April)	$20.00	$22.00	$2.00	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	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Building Department				
Note: Prices do not include the statutory government levy applicable to all building works over $10,000				
New Dwellings, Re-erection/Re-siting				
These fees include up to 4 inspections; additional inspection fees will apply.				
Value of works $1 to $100,000	$2,000.00	$2,070.00	$70.00	Non-statutory
Value of works $100,001 to $250,000	$3,000.00	$3,105.00	$105.00	Non-statutory
Value of works $250,001 to $500,000	$4,000.00	$4,140.00	$140.00	Non-statutory
Value of works $500,001 and above	$1,000.00 + (value x 0.8%)	$1,175.00 + (value x 0.8%)	$175.00	Non-statutory
Owner Builder fee	Fee based on value of works + 25%	Fee based on value of works + 25%	-	Non-statutory
Dwelling - Extension/Alteration, Garage, carport, shed, patio, verandah, pergola				
These fees include up to 3 inspections; additional inspection fees will apply.				
Up to $5,000	$1,000.00	$1,035.00	$35.00	Non-statutory
$5,001 to $10,000	$1,000.00	$1,035.00	$35.00	Non-statutory
$10,001 to $20,000	$1,000.00	$1,035.00	$35.00	Non-statutory
$20,001 to $50,000	$1,500.00	$1,552.50	$52.50	Non-statutory
$50,001 to $100,000	$2,000.00	$2,070.00	$70.00	Non-statutory
$100,001 to $250,000	$3,000.00	$3,105.00	$105.00	Non-statutory
$250,001 to $500,000	$4,000.00	$4,140.00	$140.00	Non-statutory
$500,001 and above	$1,000.00 + (value x 0.8%)	$1,175.00 + (value x 0.8%)	$175.00	Non-statutory
Owner Builder fee	Fee based on value of works + 25%	Fee based on value of works + 25%	-	Non-statutory
Commercial Works				
Up to $10,000	$1,500.00	$1,552.50	$52.50	Non-statutory
$10,001 to $20,000	$1,500.00	$1,552.50	$52.50	Non-statutory
$20,001 to $100,000	$2,250.00	$2,328.00	$78.00	Non-statutory
$100,001 to $250,000	$3,500.00	$3,622.50	$162.50	Non-statutory
$250,001 to $500,000	$5,000.00	$5,175.00	$175.00	Non-statutory
$500,001 and above	$2,500.00 + (value x 0.8%)	$2,750.00 + (value x 0.8%)	$250.00	Non-statutory
Miscellaneous - Building Permits				
Fence - building permit (including Swimming pool fences only)	$425.00	$440.00	$15.00	Non-statutory
Swimming pool (above ground) and fence	$1,000.00	$1,035.00	$35.00	Non-statutory
Swimming pool (in ground) and fence	$1,000.00	$1,035.00	$35.00	Non-statutory
Demolish / remove building	$1,000.00	$1,035.00	$35.00	Non-statutory
Place of Public Entertainment	$650.00	$675.00	$15.00	Non-statutory
Siting permits	$400.00	$415.00	$15.00	Non-statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
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	-	Statutory
Bond/Guarantee for Re-erection of buildings	$5,500.00	$5,500.00	-	Non-statutory
Inspections				
Additional mandatory inspections - per hour (including inspections undertaken for private building surveyors)	$185.00	$195.00	$10.00	Non-statutory
Contract inspection - foundations, reinforcement & finals per hour (including inspections undertaken for private building surveyors)	$360.00	$375.00	$15.00	Non-statutory
Contract inspection - frame per hour (including inspections undertaken for private building surveyors)	$360.00	$375.00	$15.00	Non-statutory
Inspections of Swimming Pool & Spa Barriers (compliance inspections)				
First inspection	$390.00	$405.00	$15.00	Non-statutory
Re-inspection	$195.00	$202.50	$7.50	Non-statutory
Request for Information				
File Retrieval / Search				
File retrieval/search (e.g. permit history, building / occupancy permit / plans) each	$90.00	$95.00	$5.00	Non-statutory
Amended Building Permit				
Amended Building Permit - minor alterations	$195.00	$202.00	$7.00	Non-statutory
Amended Building Permit - major alterations	$270.00	$280.00	$10.00	Non-statutory
Time extension - Building Permit - first request	$200.00	$210.00	$10.00	Non-statutory
Time extension - Building Permit - second request	$400.00	$420.00	$20.00	Non-statutory
Time extension - Building Permit - third request	$600.00	$630.00	$30.00	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

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Report and Consent (As per the Building Regulations 2018)				
Report and Consent (As per the Building Regulations 2018)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Maximum street setback (Regulation 73) (27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Minimum street setback (Regulation 74) (27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Building height (Regulation 75)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Site coverage (Regulation 76)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Permeability (Regulation 77) (27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Car parking (Regulation 78)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Side or rear boundary setbacks (Regulation 79)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Walls and carports on boundaries (Regulation 80)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Daylight to existing habitable room windows (Regulation 81)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Solar access to existing north-facing habitable room windows (Regulation 82)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Overshadowing of recreational private open space (Regulation 83) (27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Overlooking (Regulation 84)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Daylight to habitable room windows (Regulation 85)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Private open space (Regulation 86)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Siting of Class 10a buildings (Regulation 87)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Front fence height (Regulation 89)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fence setbacks from side and rear boundaries (Regulation 90)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fences on within 150 mm of side or rear boundaries (Regulation 91) (27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fences on intersecting street alignments (Regulation 92)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fences and daylight to habitable room windows in existing dwelling (Regulation 94)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fences and solar access to existing north-facing habitable room windows (Regulation 95)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fences and overshadowing of recreational private open space (Regulation 96)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
A mast, pole, aerial, antenna, chimney flue pipe or other service pipe (Regulation 97)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Projections beyond the street alignment (Regulation 109)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Protection of the Public (Regulation 116)(19.9 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Building over an easement (Regulation 130)(27.45 fee units)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Legal Point of Discharge (Regulation 133)(14.17 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Buildings above or below certain public facilities (Regulation 134)(19.61 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Building in areas liable to flooding (Regulation 153)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Construction on designated land or designated works (Regulation 154)(27.45 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Application for building permit for demolition (Section 29A)(5.75 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Caravan Camping Fees				
Powered site (Warracknabeal, Hopetoun) per night	$30.00	$35.00	$5.00	Non-statutory
Unpowered site (Warracknabeal, Hopetoun) per night	$20.00	$25.00	$5.00	Non-statutory
Weekly rate - powered site (Warracknabeal, Hopetoun)	$180.00	$210.00	$30.00	Non-statutory
Weekly rate - unpowered site (Warracknabeal, Hopetoun)	$120.00	$150.00	$30.00	Non-statutory
Cabin Hire - Warracknabeal - Per night	$160.00	$170.00	$10.00	Non-statutory
Cabin Hire - 7 day booking - Warracknabeal	$960.00	$1,020.00	$60.00	Non-statutory
Cabin Hire - Hopetoun - Per night	$140.00	$150.00	$10.00	Non-statutory
Cabin Hire - 7 day booking - Hopetoun	$840.00	$900.00	$60.00	Non-statutory
Cancellation Fees applicable to the total booking cost(Warracknabeal & Hopetoun) 48 hours within booking	285.09	50%	New	Non-statutory
Cancellation Fees applicable to the total booking cost (Warracknabeal & Hopetoun) 12 hours within booking	570.18	100%	New	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	$155.00	$3.00	Non-statutory
Council Meeting Room Hire				
Community Group / Not for Profit / Small Business Venue Hire (per day)	$25.00	$25.00	-	Non-statutory
For Profit / Medium and Large Business Venue Hire (per day)	New	$100.00	$100.00	Non-statutory
Disabled Park Labels				
Disabled parking labels	No Charge	No Charge	-	Non-statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Engineering				
Road Opening Permit - L1	$122.00	$125.66	$3.66	Non-statutory
Road reserve works permit	$116.70	$120.20	$3.50	Non-statutory
Road Reserve Works - Reinstatement Fees	$434.97	$448.02	$13.05	Non-statutory
Asset protection permit	$68.96	$71.03	$2.07	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	$80.00	$85.00	$5.00	Non-statutory
Unsightly land administration fee	$80.00	$85.00	$5.00	Non-statutory
Freedom of Information Requests				
Freedom of Information - Application fee	$33.60	$34.50	$.90	Statutory
Freedom of Information - Search fee (per hour)	$25.20	$25.90	$.70	Statutory
Garbage Bin Sales				
80 litre bin	$68.45	$70.85	$2.40	Non-statutory
120 litre bin	$74.15	$76.75	$2.60	Non-statutory
240 litre bin	$91.25	$94.44	$3.19	Non-statutory
Recycling/Glass	No charge	No charge	-	Non-statutory
General Local Law				
Impounded item release fee	$250.00	$300.00	$50.00	Non-statutory
Application fee for Local Law Permits - 3 years	$65.00	$80.00	$15.00	Non-statutory
Penalty reminder notice fee	As per Fines Victoria	As per Fines Victoria	-	Statutory
Roadside firewood collection permit	New	$20.00	-	Non-statutory
Health Registrations				
Class 1 Food Premises - hospitals, nursing homes, childcare centres	$345.00	$350.00	$5.00	Non-statutory
Class 2 Food Premises - hotels, restaurants, cafes, supermarkets etc...	$280.00	$290.00	$10.00	Non-statutory
Class 3 Food Premises (Inc 3A) - service station, jam manufacturer, B&B Accommodation	$125.00	$130.00	$5.00	Non-statutory
Non profit organisations and community groups - sporting clubs	$105.00	$110.00	$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	$40.00	$45.00	$5	Non-statutory
Private individuals and businesses - markets, private stalls	$100.00	$150.00	$50	Non-statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Health Act				
Hairdresser / Beauty Parlor/ Skin Penetration	$125.00	$130.00	$5.00	Non-statutory
Hairdresser Premises (ongoing registration)	$125.00	$130.00	$5.00	Non-statutory
Premises providing accommodation for 6 or more persons	$125.00	$130.00	$5.00	Non-statutory
Swimming Pool Registration (If pool was constructed after Nov 2020)	125.00 (As per adopted regulatory fee)	$36.80	-$88.00	Statutory
If your pool or spa was built before November 2020, your registration fee is $90.40 (search fee 53.60 + registration fee is 36.80)	As per adopted regulatory fee	$90.40	$0	Statutory
Tattoo Premises	$275.00	$280.00	$5.00	Non-statutory
Other Fees				
Inspection fee - pre purchase or as a result of non-compliance	$230.00	$235.00	$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
Registration concession fee - all businesses registering after 30 September	50% of prescribed fee	50% of prescribed fee	-	Non-statutory
Caravan Parks - Total number of sites (other than camp sites)				
Caravan Parks - total number of sites not exceeding 25	$285.09	$293.59	$8.50	Non-statutory
Caravan Parks - total number of sites exceeding 25 - not exceeding 50	$570.18	$587.18	$17.00	Non-statutory
Kerbside Waste Collection Service				
Residential - 80lt bin	$191.16	$210.28	$19.12	Non-statutory
Residential - 120lt bin	$265.38	$291.92	$26.54	Non-statutory
Residential - 240lt bin	$516.51	$568.16	$51.65	Non-statutory
Other - 80lt bin - Rural	$191.16	$210.28	$19.12	Non-statutory
Other - 120lt bin - Rural	$265.38	$291.92	$26.54	Non-statutory
Other - 240lt bin - Rural	$516.51	$568.16	$51.65	Non-statutory
Other - 120lt bin - Commercial	-	$398.07	New	Non-statutory
Other - 240lt bin - Commercial	-	$774.77	New	Non-statutory
Recycling collection				
Residential	$186.02	$204.62	$18.60	Non-statutory
Other - Rural	$186.02	$204.62	$18.60	Non-statutory
Commercial	-	$279.03	New	Non-statutory
Glass collection				
Residential	$93.02	$102.32	$9.30	Non-statutory
Commercial	-	$139.53	New	Non-statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 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	$10.00	$12.00	$2.00	Non-statutory
A2 - Colour	$12.00	$14.00	$2.00	Non-statutory
A1 - Black and White	$14.00	$16.00	$2.00	Non-statutory
A1 - Colour	$17.00	$19.00	$2.00	Non-statutory
A0 - Black and White	$17.00	$19.00	$2.00	Non-statutory
A0 - Colour	$22.00	$24.00	$2.00	Non-statutory
Planning				
Certificate of Compliance under Section 97N (22 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Applications for Permits (Regulation 9)				
Class 1 - Use Only (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
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:				
Class 2 - <$10,000 (13.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 3 - >$10,001 - $100,000 (42.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 4 - >$100,001 - $500,000 (87 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 5 - >$500,001 - $1,000,000 (94 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 6 - >$1,000,001 - $2,000,000 (101 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 8 - >$10,000 (29 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 9 VicSmart application to subdivide or consolidate land (13.5 fee units)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
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:				
Class 11 -<$100,000 (77.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 12 - $100,000 - $1,000,000 (104.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 13 - $1,000,001 - $5,000,000 (230.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 14 - $5,000,001 - $15,000,000 (587.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 15 - $15,000,001 - $50,000,000 (1,732.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 16 - >$50,000,001 (3,894 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 17 - to subdivide an existing building (89 fee units *per every additional 100 lots created)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 18 - to subdivide land into two lots (89 fee units)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Class 22 - a permit otherwise not provided for in regulation (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 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	2025/26 Fee Inc GST $	2026/27 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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 9 - An amendment to a class 9 permit. (13.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 10 - An amendment to a class 10 permit. (13.5 fee units)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 14 - An amendment to a class 17 permit. (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 15 - An amendment to a class 18 permit. (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 16 - An amendment to a class 19 permit. (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 17 - An amendment to a class 20 permit. (89 fee units per every additional 100 lots created)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Amendment Class 18 - An amendment to a class 21 permit. (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Amendment Class 19 - An amendment to a class 22 permit. (89 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Planning - Additional Fees				
Secondary Consent Application	$220.00	$230.00	$10.00	Non-statutory
Time extension - Planning Permit - first request	$220.00	$230.00	$10.00	Non-statutory
Time extension - Planning Permit - second request	$440.00	$460.00	$20.00	Non-statutory
Time extension - Planning Permit - third request	$660.00	$690.00	$30.00	Non-statutory
Amending or ending a Section 173 Agreements (44.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Written Advice on Planning Controls	$125.00	$130.00	$5.00	Non-statutory
Copy of Permit and Endorsed Plans (per planning permit)	$85.00	$90.00	$5.00	Non-statutory
Request for Council consent where no planning permit required (i.e. liquor license)	As per adopted regulatory fee	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)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fee for alteration of plan (7.5 fee units)	As per adopted regulatory fee	As per adopted regulatory fee	-	Statutory
Fee for application to amend certified plan (9.5 fee units)	As per adopted regulatory fee	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	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
## Rates				
Reprint of Current Rate Notice	$12.73	$13.11	$0.38	Non-statutory
Reprint of Previous Rating Year Rates Notice	$26.52	$27.32	$0.80	Non-statutory
Property Information for Other Entities (as per their request)	$90.50	$93.22	$2.72	Non-statutory
Costs covers wages per hour and postage will be extra				
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 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	$368.94	$379.94	$11.00	Non-statutory
Septic Tank fees –alteration to existing system	$285.09	$293.59	$8.50	Non-statutory
## Swimming Pools				
Note: Swimming Pool fees are set by the committee	-	-	-	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

Capped annual fees may be negotiated for Sporting Associations & Clubs

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Transfer Stations				
Unsorted recyclables, general waste and hard plastic	Not Accepted	Not Accepted	-	Non-statutory
Mattresses - Double and larger	$55.00	$57.00	$2.00	Non-statutory
Mattresses - Singles	$45.00	$47.00	$2.00	Non-statutory
General Waste/Putrescibles waste:				
min charge - 120L	$5.00	$6.00	$1.00	Non-statutory
Carboot / 240 L	$7.00	$12.00	$5.00	Non-statutory
Station wagon / SUV (half trailer)(1/2 cubic metre)	$9.00	$23.00	$14.00	Non-statutory
General waste per cubic metre	$25.00	$45.00	$20.00	Non-statutory
Miscellaneous				
Builders waste clean sorted – Per m3	$65.00	$68.00	$3.00	Non-statutory
Builders waste dirty non-sorted – Per m3	Not accepted	Not accepted	-	Non-statutory
Concrete Clean, sorted – Per m3	$65.00	$68.00	$3.00	Non-statutory
Concrete Not sorted	Not accepted	Not accepted	-	Non-statutory
Dead Animals - Domestic	$8.00	$9.00	$1.00	Non-statutory
Dead Animals - Non Domestic	$35.00	$35.00	-	Non-statutory
Clean fill	No charge	No charge	-	Non-statutory
Lead Batteries	$8.00	$9.00	$1.00	Non-statutory
Gas Bottles	$10.00	$10.00	-	Non-statutory
Asbestos				
Warracknabeal, Murtoa & Hopetoun Tips only				
Asbestos securely double wrapped per kg up (max to 25kg per day per person)	$2.00	$2.00	-	Non-statutory
Additional packaging (per package)				
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)	$60.00	$62.00	$2.00	Non-statutory
E-waste				
E-Waste – screens	No charge	No charge	-	Non-statutory
E-Waste - compliant	No charge	No charge	-	Non-statutory
Solar panels	Not accepted	Not accepted	-	Non-statutory

Description of Fees and Charges	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Increase $	Basis of fee
Transfer Station Fees				
Tyres				
Motorcycle/car	$13.00	$14.00*	$1.00	Non-statutory
4 wheel drive	$18.00	$19.00*	$1.00	Non-statutory
16"/17" Bobcat/Forklift	$21.00	$22.00*	$1.00	Non-statutory
19"/20"/22.5"/Truck	$26.00	$27.00*	$1.00	Non-statutory
Super single truck	$52.00	$54.00*	$2.00	Non-statutory
Car tyre with rim	$21.00	$22.00*	$1.00	Non-statutory
4 wheel drive with rim	$26.00	$27.00*	$1.00	Non-statutory
Truck with rim	$62.00	$65.00*	$3.00	Non-statutory
Tractor small	$83.00	$86.00*	$3.00	Non-statutory
Tractor medium	$124.00	$129.00*	$5.00	Non-statutory
Tractor large	$155.00	$160.00*	$5.00	Non-statutory
Tractor Header	$515.00	$533.00*	$18.00	Non-statutory
Tractor / Earth moving/ per kg	$155.00	$160.00*	$5.00	Non-statutory
Green Waste & Timber				
min charge - 120L	$5.00	$6.00	$1.00	Non-statutory
Carboot / 240 L	$5.00	$6.00	$1.00	Non-statutory
Station wagon / SUV (1/2 cubic metre)	$6.00	$9.00	$3.00	Non-statutory
Green waste per cubic metre	$17.00	$18.00	$1.00	Non-statutory
Small trailer / ute - up to 6 x 4 - heaped (1m3 - Resident of Shire or Rate Payer)	No charge	No charge	-	Non-statutory

**Reconfigured to align with contractors descriptions*

6.2 ANNUAL CONTRIBUTIONS

Committee Name	Asset Name	Annual Allocation $
Recreation Reserves Annual Allocations 2026-27		
ANZAC Memorial Park Trustees**	ANZAC Park	40,749.00
Minyip Recreation Reserve Committee of Management	Minyip Recreation Reserve	19,531.00
Rupanyup Recreation Reserve Inc	Rupanyup Recreation Reserve	19,748.00
Brim Recreation Reserve Committee of Management	Brim Recreation Reserve	18,438.00
Beulah Memorial Park Trustees	Beulah Memorial Park Recreation Reserve	15,860.00
Hopetoun Recreation Reserve Inc	Hopetoun Recreation Reserve	21,361.00
Woomelang Recreation Reserve	Woomelang Recreation Reserve	6,795.00
Yaapeet Recreation Reserve	Yaapeet Recreation Reserve	5,539.00
Lubeck Memorial Soldiers Reserve Committee of Management	Lubeck Memorial Soldiers Reserve	6,526.00
Patchewollock Recreation Reserve	Patchewollock Recreation Reserve	5,075.00
Speed Recreation Reserve	Speed Recreation Reserve	4,036.00
Tempy Memorial Park	Tempy Memorial Park	12,323.00
Murtoa Showyards Reserve Committee of Management	Murtoa Showyards Reserve.	23,558.00
		$199,539.00
Swimming Pools Annual Allocations 2026-27		
Warracknabeal Memorial Swimming Pool Inc	Warracknabeal Memorial Swimming Pool	81,482.00
Minyip Swimming Pool Committee Inc	Minyip Swimming Pool	28,506.00
Murtoa Swimming Pool Inc	Murtoa Swimming Pool	44,967.00
Rupanyup Community Swimming Pool Committee of Management Inc	Rupanyup Swimming Pool	23,341.00
Beulah Swimming Pool Committee	Beulah Swimming Pool	20,893.00
Hopetoun Swimming Pool Community Asset Committee	Hopetoun Swimming Pool	46,670.00
Woomelang Swimming Pool Committee	Woomelang Swimming Pool	20,163.00
Tempy Swimming Pool Inc	Tempy Swimming Pool	8,754.00
		$274,775.00
Weir Pools Annual Allocations 2026-27		
Lake Marma	Lake Marma Reserve Committee of Management	7,615.67
Warracknabeal	Yarriambiack Creek Development Committee	3,726.82
Brim	Brim Lions Club	6,805.49
Beulah	Beulah Memorial Park Trustees	5,509.21
Lake Lascelles	Lake Lascelles/Corrong Com. Management	1,3610.98
Yaapeet	Yaapeet Community Club Inc	4,050.89
		$41,319.06

***ANZAC Park contribution to be advised*

Committee Name	Asset Name	Annual Allocation $
Community Halls Annual Allocations 2026-27		
Warracknabeal Town Hall	Warracknabeal Town Hall	763.68
Brim Memorial Hall	Brim Memorial Hall	763.68
Hopetoun Memorial Hall	Hopetoun Memorial Hall	763.68
Sheep Hills	Sheep Hills	763.68
Tempy Memorial Hall	Tempy Memorial Hall	763.68
Aubrey Public Hall	Aubrey Public Hall	1,460.63
Beulah Memorial Hall	Beulah Memorial Hall	3,534.31
Boolite	Boolite	1,504.45
Lubeck Memorial Public Hall Inc	Lubeck Memorial Public Hall Inc	3,534.31
Murtoa Mechanics Hall	Murtoa Mechanics Hall	5,193.03
Patchewollock	Patchewollock	5,193.03
Rupanyup Public Memorial Hall	Rupanyup Public Memorial Hall	4,999.05
Speed	Speed	2,995.15
Wallup Hall Committee	Wallup Hall Committee	2,254.38
Woomelang Memorial Hall	Woomelang Memorial Hall	7,019.75
Minyip Memorial Hall	Minyip Memorial Hall	5,193.03
		$46,699.54
Progress Associations Annual Allocations 2026-27		
Warracknabeal Action Group	Warracknabeal Action Group	1,461.80
Minyip Progress Association	Minyip Progress Association	1,461.80
Murtoa	Murtoa Progress Association	1,461.80
Rupanyup Progress	Rupanyup Progress	1,461.80
Brim Active Community Group	Brim Active Community Group	1,461.80
Beulah Business & Information Centre	Beulah Business & Information Centre	1,461.80
Hopetoun		1,461.80
Yaapeet Community Club Inc	Yaapeet Community Club Inc	1,461.80
Lascelles Progress Association	Lascelles Progress Association	1,461.80
Patchewollock Incorporated	Patchewollock Incorporated	1,461.80
Woomelang & District Development Association	Woomelang & District Development Association	1,461.80
Lubeck		1,461.80
		$17,541.55
	TOTAL	**$579,874.15**

Yarriambiack
SHIRE COUNCIL