

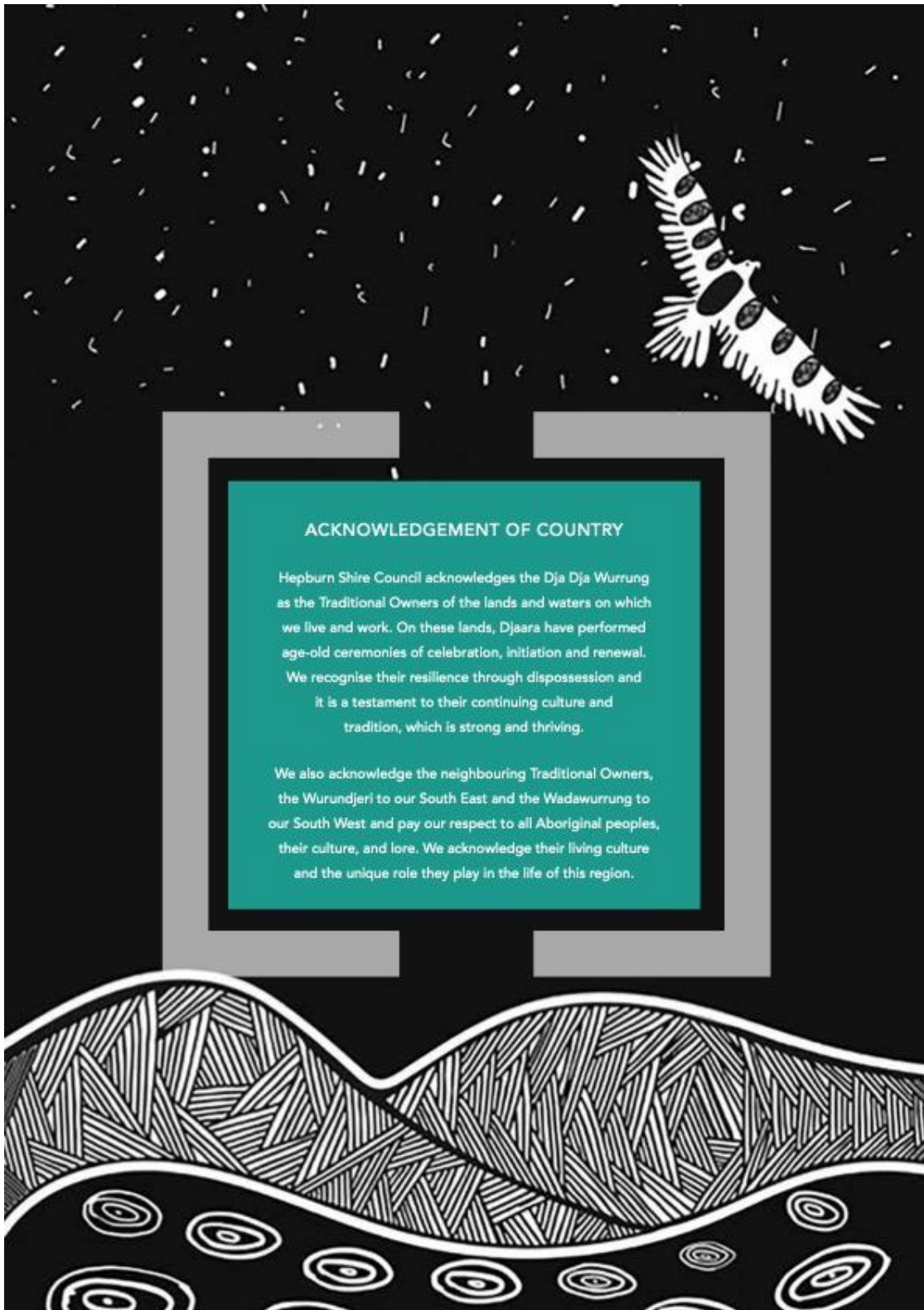


*Hepburn*  
SHIRE COUNCIL



# Draft Budget 2026/27

May 2026



## ACKNOWLEDGEMENT OF COUNTRY

Hepburn Shire Council acknowledges the Dja Dja Wurrung as the Traditional Owners of the lands and waters on which we live and work. On these lands, Djaara have performed age-old ceremonies of celebration, initiation and renewal.

We recognise their resilience through dispossession and it is a testament to their continuing culture and tradition, which is strong and thriving.

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

This Budget Report has been prepared with reference to Local Government Victoria's Model Budget 2026/27 and Best Practice Guide.

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## Mayor and CEO Introduction

As we present this year's Budget, it is important to be clear about the environment in which we are operating. Our financial position continues to require discipline and careful stewardship. While we remain financially sound, there is little room for complacency, and we must continue to operate with constraint to ensure long-term sustainability.

Central to this approach is our commitment to Council's Financial Vision 2024–2027 and long-term Financial Plan 2025–2035. These plans provide the structure and direction needed to navigate uncertainty while safeguarding the services and outcomes our community relies upon. Staying the course may require difficult choices at times, but it remains essential to maintaining a stable and resilient organisation.

At the same time, we are facing a growing number of cost pressures. Rising fuel prices, increasing legal expenses, and broader inflationary impacts are placing additional strain on our operations. These challenges are not unique to us; they reflect wider economic conditions and they do require us to be even more vigilant in how we prioritise and allocate our resources.

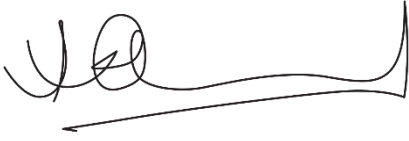
Victorian councils, and in particular Hepburn Shire Council, have also been adversely impacted by natural disasters including storms and floods, increasing community and government expectations and limited alternate income streams.

The 2026/27 Budget relies heavily on Council's own resourcing and limited revenue streams. A lack of support from state and federal governments over the last decade has meant councils are facing unreasonable cost pressures. If state and federal governments continue to ignore the needs and wants of Hepburn Shire, Council and the local government sector will have no choice but to cut additional services and operations in future budgets.

Despite these constraints, I am proud of what we continue to achieve. Council consistently delivers high-quality services and meaningful outcomes for our customers, even within tight financial limits. This is a testament to the dedication, innovation, and commitment of our people, who work tirelessly to maximise the value of every dollar we spend.

We are also acutely aware of the cost-of-living pressures being experienced across our community. Many households are making difficult financial decisions, and we recognise the importance of balancing our financial responsibilities with empathy and understanding. Our goal is to deliver essential services efficiently and responsibly, without placing unnecessary burden on those we serve.

This Budget reflects a careful balance: maintaining financial discipline, responding to rising costs, and continuing to deliver strong outcomes for our customers and community. With a clear focus and a shared commitment to our long-term plan, we are confident in our ability to navigate the challenges ahead while continuing to be community-focused and prioritising our Shire's needs.



Cr Tony Clark  
Mayor



Bradley Thomas  
Chief Executive Officer

## Executive Summary

The overall operating expenditure budgeted for 2026/27 is projected to decrease by 2.3% (or \$1.0m) from the 2025/26 forecast actual, bringing it down to \$43.3m. This reduction aligns with the Financial Vision 2024-2027, which aims to achieve a fiscally responsible budget and ensure financial sustainability for Council. This budget takes into account the challenging environment within the Local Government sector's tough financial position, increased cost pressures, general inflation, and significant cost of living pressures for the community.

The 2026/27 budget has been developed within the objectives of the Financial Vision and the Council Plan 2025-2029. The 2026/27 budget is also developed in the context of Councillors reviewing the wide range of services offered by Council, and the limited opportunities to increase revenue as part of the 10-year Financial Plan development. The 2026/27 Budget delivers our core range of services with no significant changes to 2025/26.

The 2026/27 budget is founded on a number of assumptions, including the final impact of the 2025/26 financial year. It is difficult to estimate a closing cash position as at June 2026 given a number of factors including the timing of grant payments, project delivery and carry-forward impacts. The closing cash position as at 30 June 2026, as reflected in the audited 2025/26 financial statements, will have an influence on the 2026/27 budget, and forms part of reporting in September 2026.

Council has a strong process for reviewing its financial performance throughout the year and regularly updates the community - this will continue in 2026/27. The draft budget also includes funding for an external review of progress against the Financial Vision and an update to Council's 10-year Financial Plan.

Council has budgeted a surplus, with a positive unrestricted cash position – these are positive trends and improvements on prior financial years. Council also has all of its reserves 'cash backed' this is positive financial management, and not something that is legislatively required.

## Operating Results

Adjusted Underlying Result	\$'000
Total Income	43,880
Total Expense	43,369
<b>Surplus / (deficit) for the year</b>	<b>511</b>
<b>Less non-operating income and expenditure</b>	
Grants capital (non-recurrent)	940
Capital contributions other sources	170
Non-monetary contributions	-
<b>Adjusted underlying surplus / (deficit)</b>	<b>(599)</b>

Impact on Untied Cash	\$'000
Cash and Cash Equivalents at end of 2026/27	9,226
<b>Less</b>	
Statutory Reserves	4,826
Discretionary Reserves	2,029
Trust Funds and Deposits	1,666
<b>Budgeted unrestricted cash as at 30 June 2027</b>	<b>705</b>

### 1. Rates and Charges

The projected total revenue from rates and charges is \$29.5m, which includes an average rate increase of 2.75%. This increase consists of a 2.75% rate cap in accordance with the Fair Go Rates System (FGRS), which limits rate increases for Victorian councils as determined by the Minister for Local Government.

The required level of rates and charges has been evaluated in the context of the Financial Vision 2024-2027, considering the Council's other income sources and the planned expenditure on community services and works.

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

Council has weekly kerbside collections across the Shire and a review of the standard annual fees for 2026/27 has lowered these annual fees with the exception of food and organics (FOGO) for township residents. The standard annual fee for a residential property kerbside collection (fortnightly garbage collection, recycling and weekly FOGO) will be \$540 per annum or the equivalent of \$10.38 per week. This is in comparison to the prior year of \$610 per annum for a residential property that had the same kerbside collections. This ability to reduce overall charges associated with waste collection by \$70 or over 11% is extremely positive and demonstrates Council working hard to ensure value of money and reducing costs where possible, and reflects Councils desire to assist, where possible, given current cost of living challenges being faced across the State and Country.

### 2. Financial Position

The financial position of Council is expected to slightly improve with net assets (net worth) to increase by \$27.3m to \$559.8m during 2026/27 – predominately due to the anticipated revaluation of property and infrastructure assets.

Working capital is an indicator of council’s ability to meet its financial obligations as and when they fall due (being current assets divided by current liabilities). When comparing this measure against the forecast as at

30 June 2026 this measure is budgeted to slightly improve from 1.35 to 1.47 predominately due to an increased cash balance at 30 June 2027. The trend on the budgeted ratio for 2026/27 remains within an acceptable range according to the Victorian Auditor General's Office's standard for this measure and is closely monitored by Council.

Council has adequate funds to meet all debts and obligations, including to staff and contractors, however cashflow and total expenditure will continue to be monitored closely as projections show there is unlikely to be any major reserves of unrestricted cash to buffer against unforeseen events. This is consistent with Council's Financial Vision, with the financial position improving over the medium term.

### 3. Operating Result

The expected operating result for the 2026/27 year is a surplus of \$511k, which is an improvement of \$289k in comparison to the 2025/26 forecast – predominately due to a decrease in operating expenses, and the fact that rates income will increase due to the increased rate cap.

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

Operating grants will increase by \$2.4m due to the Victorian Grants Commission Grant funding being budgeted to be received in 2026/27. In 2025/26, the funding was received early and recognised in 2024/25, therefore the 2025/26 forecast appears lower than usual for this reason. Capital Grants will decrease by \$3.8m as major capital projects with associated grant funding associated are scheduled for completion in 2025/26. Council is aware of the Federal Government's decision to bring forward 80% of the 2026/27 funding into June 2026, and will adjust for this during the community consultation phase.

Expenditure will decrease by \$1.0m, which includes a reduction in materials and services of \$1.4m, partly due to a scaled-back special operating projects program in 2026/27 compared to 2025/26, and partly due to rigorous review of department budgets.

Council's adjusted underlying deficit is \$0.6m for the 2026/27 financial year, which is projected to improve over coming years. This adjusted underlying result represents the net surplus for the year, modified to exclude non-recurrent capital grants, capital contributions from other sources, and non-monetary contributions. It serves as a key indicator of Council's financial sustainability and its capacity to meet its service delivery goals.

### 4. Financial Sustainability

A budget spanning four years until 30 June 2030 has been developed to align with the overarching Financial Plan, aiding the Council in adopting a budget within a comprehensive financial framework. The primary aim of the Financial Plan is to ensure financial sustainability in the medium to long term, while also fulfilling the Council's strategic objectives. Continued collaboration with the community remains essential for:

- Assessing and prioritising our service offerings.

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

With a commitment to safeguarding Council's long-term financial health, a comprehensive review of the ten-year Financial Plan, alongside a broad evaluation of service provisions, will be undertaken and will build on from the previous work associated with the Financial Vision 2024-2027. Striking a balance between financial constraints, community expectations, and statutory obligations remains a formidable task, particularly given the constraints of the State Government rate cap and fluctuations in government grant funding.

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

## 5. Services

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

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

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

There are no material changes to services proposed within the 2026/27 financial year.

Council will continue to work with the community in the coming years to ensure that community priorities and expectations are aligned with the Council's service delivery model. This alignment must be achieved within a financially sustainable framework. For more details on the cost of the Council's services, please refer to section 2 of this document.

## 6. Cash and Investments

Cash and investments are expected to increase by \$0.48m over the year, reaching \$9.2m by 30 June 2027. This increase is in comparison to the 2025/26 forecast. The primary factor influencing the cash balance in the upcoming year is the reduction in materials and services expenditure.

Council has continued to focus on returning its unrestricted cash to a positive position. Unrestricted cash is forecast as a surplus of only \$0.705m at June 2027. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure, however it should be noted that there is adequate levers

available to Council should any unforeseen circumstances occur.

It is important to note that Council adopts a conservative approach in calculating unrestricted cash by including discretionary reserve balances. This approach is taken because Council has committed to the community on the use of these funds, even though there are no legislative restrictions. Reporting by State Government, including that by the Victorian Auditor General's Office (VAGO) excludes discretionary reserves. If Council were to use this ratio, the unrestricted cash would be higher than the budgeted position, at \$2.734m.

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

## **7. Capital Works**

Detail of the Capital Works program for 2026/27 can be found in section 4.5 of this document.

The \$10.5m capital works program is funded by Council cash and reserves as well as:

- \$2.8m in grants and contributions; and
- No new borrowings will be used to fund the 2026/27 capital works program.

The 2026/27 capital works budget prioritises the completion of current projects and the renewal of existing assets, rather than creating new assets given the financial outlook. Any new assets or upgrades to existing assets will be managed through the use of grant and reserve funds.

Council's draft budget does not include carried forward projects from 2025/26. Carry forward balances are considered and approved by Council after the conclusion of the end of financial year process.

## 01. Delivering on the Council Plan

This section outlines how the Annual Budget supports delivery of the Community Vision and Council Plan through Council's integrated planning and reporting framework.

The framework ensures Council plans and resources are aligned to community needs and aspirations over the long, medium and short term. The Community Vision and Financial Plan set the long-term direction for the Shire. Medium-term priorities and strategies are detailed in the Council Plan, Asset Plan, Workforce Plan and Revenue and Rating Plan. The Annual Budget translates these priorities into funded actions and services for the financial year. Council's performance and accountability in delivering these plans is monitored and reported through the Annual Report.

### 1.1 Integrated Strategic Planning and Reporting Framework

The Budget provides a rolling four-year framework that sets out the financial and non-financial resources required to deliver the strategic objectives of the Council Plan. It translates Council priorities into funded services, projects and initiatives, ensuring resources are aligned with agreed outcomes. The diagram below illustrates Council's integrated planning and reporting framework as prescribed for Victorian local government. Community and stakeholder engagement occurs at each stage of the framework, supporting transparent decision-making and accountability to residents and ratepayers. In accordance with the requirements of the Local Government Act 2020, Council is required to prepare and maintain the following strategic and financial planning documents:

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

**Table 1. Council's Integrated Strategic Planning Framework**

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

**Table 2. Integrated Strategic Planning Framework: Layer Descriptions**

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

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

### 1.1.2 Key planning considerations

#### Service level planning

While Councils are required to deliver a range of statutory services, such as animal management, local road maintenance, food safety and statutory planning, many Council services are discretionary. These include services and facilities such as libraries, building permits and sporting and recreation facilities. Community needs, priorities and expectations change over time. To respond effectively, Councils must have sound processes in place for service planning, review and evaluation to ensure services continue to provide value and remain aligned with community expectations. Community engagement plays a key role in this process, supporting informed decision-making about service levels and priorities. This enables Council to balance investment in service delivery with other obligations, including asset renewal, maintenance and delivery of infrastructure projects

### 1.2 Our Community Vision

The Community Vision was developed through extensive engagement with a broad cross-section of the community as part of the Hepburn Together project in 2021. The engagement activities undertaken enabled community voices to directly inform Council decision-making. Community goals, aspirations and priorities were captured through this process and used to shape the Community Vision, which articulates the long-term direction and shared ambitions for the Shire. As part of the development of the Council Plan 2025-2029, the Community Vision was revisited but given the significant engagement undertaken in 2021, and the long-term nature of the Vision, Council did not make any changes.

The Community Vision states:

*Hepburn Shire - an inclusive rural community located in Dja Dja Wurrung country where all people are valued, partnerships are fostered, environment is protected, diversity supported, and innovation embraced.*

**1.3 Council's Strategic Vision**

Council delivers a range of services, activities and initiatives across a number of major service categories. Each service category contributes to the achievement of the domain strategies and outcomes set out in the four-year Council Plan 2025–2029.

The Council Plan identifies the following three domain strategies and outcomes

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

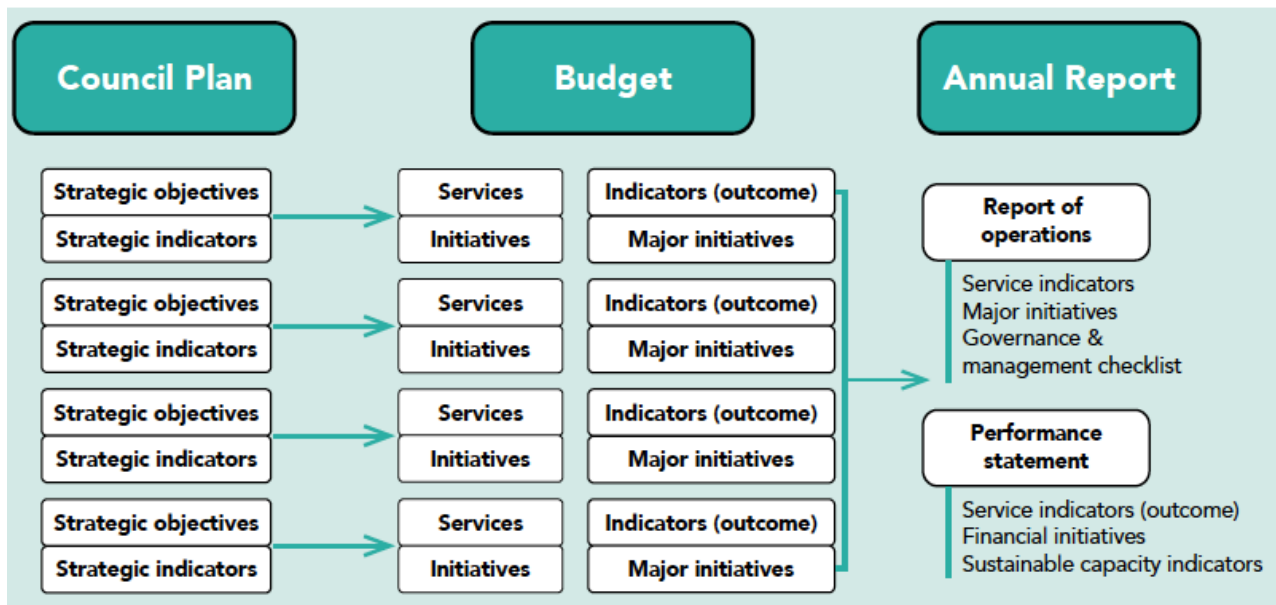


## 02. Services and Performance Indicators

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 indicators for key areas of Council’s operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

The Budget Initiatives for 2026/27 have been developed within the framework of the Council Plan 2025-2029. The major initiatives identified are detailed below each domain and represent Council's key priorities for the year ahead.

Progress against these major initiatives will be reported in the Annual Report through a statement of progress included in the Report of Operations, and through quarterly reporting to Council.

## 2. 2.1 Hepburn Life

Hepburn Life is about building a vibrant, resilient, and inclusive community where every person feels connected, informed, and supported to thrive. Through strong partnerships, education, and advocacy, we will enhance community resilience to changing environmental conditions, emergencies, and evolving community needs. By ensuring access to essential resources before, during, and after crises, we are committed to safeguarding the wellbeing of all residents.

We are equally focused on nurturing a healthy, inclusive community where people of all ages, backgrounds, and abilities can participate fully in Shire life. By supporting active living, mental wellbeing, reconciliation, maintaining welcoming public spaces, and strengthening First Nations perspective, we aim to create a community where everyone feels a true sense of belonging.

### Outcome 1

Connected communities that are resilient, adaptable, and empowered, able to respond to and recover from climate-related impacts, emergencies, and other community challenges.

### Outcome 2

A healthy and inclusive community, where all people regardless of background or stage of life and have the opportunity to participate and thrive.

### Outcome 3

An informed and engaged community.

## Services

Service area		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
<b>Building Services</b>	<i>Inc</i>	109	80	127
To provide quality regulatory advice on all building matters associated with properties in the shire.	<i>Exp</i>	620	452	505
	<i>Surplus / (deficit)</i>	(512)	(372)	(378)
<b>Compliance</b>				
To foster a safe and respectful community by educating the public and enforcing local laws, including effective animal management services	<i>Inc</i>	290	264	326
	<i>Exp</i>	652	609	593
	<i>Surplus / (deficit)</i>	(361)	(345)	(267)
<b>Community Wellbeing</b>				
To support community health and wellbeing by identifying and creating inclusive opportunities for residents to participate, connect and thrive across all life stages.	<i>Inc</i>	75	136	5
	<i>Exp</i>	913	518	472
	<i>Surplus / (deficit)</i>	(838)	(383)	(467)

Service area		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
<b>Early years services</b>	<i>Inc</i>	253	173	281
To support strong early childhood outcomes by leading the planning and development of early years services and programs, delivered in partnership with community and service providers, including maternal and child health	<i>Exp</i>	467	463	504
	<i>Surplus / (deficit)</i>	(214)	(290)	(224)
<b>Emergency Management</b>	<i>Inc</i>	712	857	120
We work with the community and response agencies to develop robust and innovative plans to prepare, respond and recover from emergencies.	<i>Exp</i>	547	1,016	442
	<i>Surplus / (deficit)</i>	165	(159)	(322)
<b>Environmental Health</b>	<i>Inc</i>	220	259	251
To support community health through preventative environmental health programs, including food safety, aimed at minimising public health risks.	<i>Exp</i>	337	356	372
	<i>Surplus / (deficit)</i>	(117)	(98)	(121)
<b>Libraries</b>	<i>Inc</i>	328	236	193
To create welcoming public library spaces that bring people together, encourage reading and learning, and support wellbeing across the community.	<i>Exp</i>	541	462	181
	<i>Surplus / (deficit)</i>	(213)	(226)	12
<b>Youth</b>	<i>Inc</i>	38	40	41
This service seeks to engage our young people. Investing in them now and create our community leaders of the future.	<i>Exp</i>	239	169	163
	<i>Surplus / (deficit)</i>	(202)	(129)	(122)

## Major initiatives

1. Participate in the development of the Ballarat Regional Strategic Transport Assessment (as part of the Greater Ballarat Alliance of Councils) and endorse a final report that will guide planning and investment in essential transport infrastructure and services across Ballarat and the surrounding region.
2. Undertake a review of Council's Outdoor Dining and Trading Policy
3. Conduct and report on the Annual Review of the Municipal Public Health and Wellbeing Plan
4. Work with Gellung Warl (the Government entity responsible to Treaty Implementation) to understand the role of Local Government.
5. Undertake advocacy actions in the lead up to the 2026 State Election.

## Service performance outcome indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Maternal and Child Health Services	75%	85%	90%
	Maternal and Child Health Services (Aboriginal)	73%	75%	77%
	Library Services (Participation)	28%	30%	32%
Cost	Library Services	\$32.70	\$32.04	\$31.40
Responsiveness	Food Safety	91%	100%	100%

## 2.2 Future Hepburn

Council is committed to shaping a future that honours the distinctive character of its towns and rural landscapes while fostering sustainable growth, infrastructure, and economic vitality.

This strategic framework outlines three key outcomes designed to guide the region's development, while preserving the uniqueness of our communities and natural environment, ensuring responsible infrastructure and environmental management, and cultivating a resilient and vibrant local economy. Through integrated planning, inclusive design, and environmentally conscious strategies, we aim to enhance the wellbeing of our residents today and for generations to come.

### Outcome 1

Preserve the unique character of our towns and communities, plan for future growth and protect our productive rural landscape.

### Outcome 2

Responsible management of infrastructure and environment to support wellbeing now and for future generations.

### Outcome 3

A dynamic, vibrant, and resilient economic environment.

## Services

Service area		2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>Assets, roads and maintenance</b>	<i>Inc</i>	252	264	72
	<i>Exp</i>	5,311	5,217	5,172
	<i>Surplus/ (deficit)</i>	(5,060)	(4,953)	(5,100)

With forward planning, the timely interventions and replacement of infrastructure assets is programmed to maximise the serviceability of assets and minimise escalating maintenance costs. This proactive management of assets also allows long term financial demands for asset renewal works to be anticipated and planned for. This services also includes storm recovery works that are undertaken.

Service area		2024/25	2025/26	2026/27
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>Biodiversity</b>	<i>Inc</i>	-	-	-
In partnership with the community, natural resources are managed to ensure their conservation, enhancement and control	<i>Exp</i>	108	95	101
	<i>Surplus/ (deficit)</i>	(108)	(95)	(101)
<b>Economic Development and tourism</b>	<i>Inc</i>	118	100	20
To facilitate Hepburn Shire becoming a recognised tourist destination and to foster economic development that is appropriate within the Shire which increased employment and business opportunities.	<i>Exp</i>	1,014	926	981
	<i>Surplus/ (deficit)</i>	(896)	(826)	(961)
<b>Parks and open spaces</b>	<i>Inc</i>	2	10	-
This service provides well-presented parks and gardens, public open spaces and sporting fields for the enjoyment, amenity of our community and visitors to the Shire	<i>Exp</i>	2,357	2,244	2,226
	<i>Surplus/ (deficit)</i>	(2,355)	(2,234)	(2,226)
<b>Property and facilities</b>	<i>Inc</i>	1,091	1,205	1,242
To make decisions on property management arrangements that are underpinned by service plans, the long-term financial plans and a minimisation of risks.	<i>Exp</i>	1,365	1,574	1,386
	<i>Surplus/ (deficit)</i>	(274)	(369)	(144)
<b>Recreation / Aquatics</b>	<i>Inc</i>	15	85	20
This services provides a proactive and planned approach to the maintenance, renewal and upgrade of recreation assets, and provides strategic direction for future recreation and aquatic facilities.	<i>Exp</i>	686	616	513
	<i>Surplus/ (deficit)</i>	(671)	(531)	(494)
<b>Statutory and Strategic Planning</b>	<i>Inc</i>	429	360	371
The planning team provides advice and guidance for current and future land use planning which includes the consideration of applications for planning permits and controls. Through regular review of the Hepburn Shire Planning Scheme and development of new policy documents, the team ensures that statutory planning, investment and decision making for ths shire is relevan to the needs of the community and provides a sustainable base for future generations.	<i>Exp</i>	1,723	2,272	1,661
	<i>Surplus/ (deficit)</i>	(1,294)	(1,912)	(1,291)
<b>Sustainability</b>	<i>Inc</i>	60	33	-
To guide and support Council and the community in the development of innovative sustainable practices that ensure the preservation of limited resources	<i>Exp</i>	389	184	192
	<i>Surplus/ (deficit)</i>	(329)	(151)	(192)
<b>Waste management and cleaning services</b>	<i>Inc</i>	6,508	6,366	5,977
This service delivers high quality kerbside waste and recycling collection services, and general waste management which includes transfer stations, transporting materials, public place bins, disposal of waste, street cleaning, rehabilitating closed landfills and other waste management services.	<i>Exp</i>	6,218	5,817	6,333
	<i>Surplus/ (deficit)</i>	290	550	(355)

## Major initiatives

1. Draft Clunes Flood Study presented to Councillor briefing.
2. Begin construction works associated with upgrades to the Glenlyon Pavilion
3. Complete a service review to identify efficiencies and opportunities within the waste services.
4. Finalise an achievable masterplan for the Clunes Recreation (Bull Milgate) Reserve, including schematic design for the Clunes Community Centre and Netball Pavilion.
5. Implement recommendations of the Council's review of its Aquatics service as adopted by Council.
  
6. Undertake a review and comparisons of Council's asset data to ensure consistency between the Asset Plan (renewal figures) and Budget (Depreciation figures).
7. Adoption of Rural Hepburn planning amendment subject to Ministerial approval.
8. Prepare and adoption of an implementation plan setting out how the Integrated Transport Strategy will be integrated into Council's processes and work programs.
9. Support the community and respond to the Minister's Environmental Effects Statement determination regarding the Western Renewable Link.

## Service performance outcome indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Environment	Roads Sealed local roads below the intervention level	98%	98%	98%
	Waste management (tonnes) Waste to landfill	N/A	0.271	0.267
Cost	Waste management Cost of service	\$129	\$135	\$140
Responsiveness	Statutory Planning	26%	30%	68%

### 2.3 Hepburn Working Together

Council is committed to building an inclusive and sustainable community. Our strategic focus is guided by a commitment to delivering high-quality services, ensuring strong governance, and fostering a positive and skilled workforce.

This domain outlines key outcomes and strategies designed to meet the evolving needs of our community while maintaining financial sustainability and enhancing community wellbeing. By integrating principles of equity, climate resilience, innovation, and accountability, we aim to create a more connected, transparent, and empowered Hepburn Shire. We will embed gender equity in our recruitment, leadership development and workplace culture, add address barriers faced by women and gender-diverse staff through our Workforce Plan and Gender Equality Action Plan. Each outcome reflects our commitment to delivering on community aspirations while preparing for the challenges and opportunities in the future.

#### Outcome 1

Future focused services that are easy to use and inclusive.

#### Outcome 2

Maintain corporate governance to enable good Council decision making and to ensure long-term financial viability.

#### Outcome 3

An engaged, safe, and skilful workforce.

Service area		2024/25	2025/26	2026/27
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Financial Services</b>	<i>Inc</i>	420	344	305
To deliver efficient and effective allocation of resources through sound financial planning and management, that is guided by the long-term financial plan and secures the financial viability of the municipality.	<i>Exp</i>	1,621	1,234	993
	<i>Surplus/ (deficit)</i>	(1,201)	(890)	(688)
<b>Governance and Risk</b>	<i>Inc</i>	23	3	1
Good governance is provided through the development and implementation of policies and procedures that support good decision making	<i>Exp</i>	3,357	3,661	3,263
	<i>Surplus/ (deficit)</i>	(3,334)	(3,658)	(3,262)

Service area		2024/25	2025/26	2026/27
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>ICT</b>	<i>Inc</i>	46	2	-
To provide the highest quality technology-based services, in the most cost effective manner, to facilitate the delivery of services to Council and the community.	<i>Exp</i>	2,209	1,693	1,852
	<i>Surplus/ (deficit)</i>	(2,163)	(1,692)	(1,852)
	<hr/>			
<b>People and Capability</b>				
In partnership with management, People and Capability provide a high level of service and support to the organisation for recruiting and retaining qualified and diverse staff, facilitating positive employee relations, developing and delivering training to enhance employees skills and capabilities, measuring employee performance and job satisfaction and providing industrial relations advice to contribute to Council's organisational effectiveness.	<i>Inc</i>	-	39	-
	<i>Exp</i>	984	1,050	1,130
	<i>Surplus/ (deficit)</i>	(984)	(1,011)	(1,130)
	<hr/>			
<b>Communications</b>				
To deliver clear, timely and accessible council communications through a range of channels, ensuring all community members can access the information they need to stay informed and engaged.	<i>Inc</i>	-	-	-
	<i>Exp</i>	226	251	261
	<i>Surplus/ (deficit)</i>	(226)	(251)	(261)
<hr/>				
<b>Customer Experience</b>				
To deliver a consistent and high-quality customer experience by proactively resolving issues, empowering customers with self-service solutions, communicating effectively, and exceeding expectations, enabling both council and community to achieve their goals.	<i>Inc</i>	7	5	7
	<i>Exp</i>	886	893	1,130
	<i>Surplus/ (deficit)</i>	(879)	(887)	(1,123)

## Major initiatives

1. Enhance current systems and processes for recruitment, onboarding, induction, development and performance management to build a high-performance culture.
2. Enhance the systems, processes and cultural conditions that support psychologically safe workplaces and constructive, respectful conversations.
3. Following a review, develop an action plan with agreed actions to improve the customer experience that incorporates digital enablement.
4. Implement recommendations of the Councils review of its Community Engagement Approach and Advisory Committees as adopted by Council.
5. Review alternative revenue opportunities to identify, assess, and implement new revenue streams
6. Undertake an independent review of Council's Long Term Financial Plan (LTFP), considering we are now halfway through the timeframe outlined in the Financial Vision. This review should assess the effectiveness of Council in delivering on its financial objectives.
7. Undertake a review of Signature Event funding criteria within Councils Events strategy, reporting to Council how that assessment criteria be reviewed and explore the principle of how economic sustainability can be integrated into future funding.

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Governance	Community engagement	47	53	54
Financial Forecasting	Asset renewal and asset upgrade	79%	89%	83%
Financial Management	Liquidity	173%	135%	147%
	Rates concentration	63%	73%	70%
	Expenditure and revenue level	\$3,799	\$3,681	\$3,594

## 2.4 Service Performance Outcome Indicators

These are standard service performance indicators as required by State Legislation, these have been updated to reflect the changes to the Local Government Performance Reporting Framework effective from 1 July 2026.

Domain	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
	Maternal and child health services	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)  Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100  [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
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 of Strategic Objectives with Budgeted Result

	Net Cost	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Hepburn Life	1,889	3,230	1,342
Future Hepburn	10,865	18,567	7,701
Hepburn Working Together	8,315	8,628	313
<b>Total</b>	<b>21,069</b>	<b>30,425</b>	<b>9,356</b>
<b>Expenses added in:</b>			
Depreciation & amortisation	12,465		
Finance costs	479		
Bad debts	6		
<b>Surplus/(Deficit) before funding sources</b>	<b>(34,019)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	24,357		
Victorian Grants Commission	6,897		
Capital Grants	2,781		
Capital Contributions	170		
Net Gain on Assets Sold	313		
Other income	12		
<b>Total funding sources</b>	<b>34,530</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>511</b>		

### 03. 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
- Capital Works Program
- Human Resources

### 3.1 Comprehensive Income Statement

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	NOTES	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	29,258	29,554	30,714	31,660	32,629
Statutory fees and fines	4.1.2	908	940	1,080	1,118	1,157
User fees	4.1.3	807	922	865	904	944
Grants - operating	4.1.4	5,236	7,639	8,046	8,358	8,682
Grants - capital	4.1.4	6,603	2,781	1,938	1,938	1,938
Contributions - monetary	4.1.5	150	170	250	250	250
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	4.1.6	180	313	312	300	290
Other income	4.1.7	1,498	1,562	1,491	1,524	1,558
<b>Total income / revenue</b>		<b>44,640</b>	<b>43,880</b>	<b>44,696</b>	<b>46,051</b>	<b>47,448</b>
<b>Expenses</b>						
Employee costs	4.1.8	16,081	16,371	16,580	17,177	17,795
Materials and services	4.1.9	14,622	13,125	14,413	14,904	15,214
Depreciation	4.1.10	11,835	12,300	10,150	10,445	10,742
Depreciation - right of use assets	4.1.11	165	165	-	-	-
Allowance for impairment losses & bad debts	4.1.12	230	6	5	5	5
Borrowing costs	4.1.13	555	479	403	322	237
Other expenses	4.1.14	930	923	1,031	1,277	1,085
<b>Total expenses</b>		<b>44,417</b>	<b>43,369</b>	<b>42,581</b>	<b>44,130</b>	<b>45,078</b>
<b>Surplus/(deficit) for the year</b>		<b>222</b>	<b>511</b>	<b>2,115</b>	<b>1,921</b>	<b>2,370</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain/(loss)		26,242	26,504	26,769	27,037	27,307
<b>Total other comprehensive income</b>		<b>26,242</b>	<b>26,504</b>	<b>26,769</b>	<b>27,037</b>	<b>27,307</b>
<b>Total comprehensive result</b>		<b>26,464</b>	<b>27,015</b>	<b>28,884</b>	<b>28,958</b>	<b>29,677</b>

## 3.2 Balance Sheet

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

		Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
	NOTES					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		8,743	<b>9,226</b>	9,674	9,680	10,922
Trade and other receivables		5,341	<b>5,772</b>	5,813	5,855	6,223
Other financial assets		190	<b>190</b>	190	190	190
Inventories		12	<b>12</b>	12	12	12
Other assets		161	<b>161</b>	161	161	161
<b>Total current assets</b>	4.2.1	14,447	<b>15,361</b>	15,850	15,899	17,509
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		538,887	<b>563,013</b>	589,336	616,099	641,857
Right-of-use assets	4.2.4	853	<b>853</b>	853	853	853
<b>Total non-current assets</b>	4.2.1	539,740	<b>563,866</b>	590,189	616,952	642,710
<b>Total assets</b>		554,186	<b>579,228</b>	606,039	632,850	660,219
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		4,086	<b>4,086</b>	4,086	4,086	4,086
Trust funds and deposits		1,666	<b>1,666</b>	1,697	1,734	1,694
Contract and other liabilities		418	<b>418</b>	418	418	418
Provisions		2,515	<b>2,215</b>	2,215	2,215	2,215
Interest-bearing liabilities	4.2.3	1,896	<b>1,896</b>	1,896	1,896	1,896
Lease liabilities	4.2.4	135	<b>135</b>	135	135	135
<b>Total current liabilities</b>	4.2.2	10,716	<b>10,416</b>	10,448	10,485	10,445
<b>Non-current liabilities</b>						
Provisions		412	<b>412</b>	412	412	412
Interest-bearing liabilities	4.2.3	9,941	<b>7,966</b>	5,863	3,679	1,410
Lease liabilities	4.2.4	613	<b>613</b>	613	613	613
Other Liabilities		10	<b>10</b>	10	10	10
<b>Total non-current liabilities</b>	4.2.2	10,976	<b>9,002</b>	6,899	4,715	2,446
<b>Total liabilities</b>		21,692	<b>19,418</b>	17,346	15,200	12,891
<b>Net assets</b>		532,494	<b>559,809</b>	588,693	617,651	647,328
<b>Equity</b>						
Accumulated surplus		139,706	<b>140,186</b>	142,252	144,173	146,293
Reserves		392,788	<b>419,623</b>	446,442	473,479	501,036
<b>Total equity</b>		532,494	<b>559,809</b>	588,693	617,651	647,328

### 3.3 Statement of Changes in Equity

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		506,031	139,980	360,022	6,029
Surplus/(deficit) for the year		26,464	222	26,242	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(1,718)	-	1,718
Transfers from other reserves		-	1,222	-	(1,222)
<b>Balance at end of the financial year</b>		<b>532,494</b>	<b>139,707</b>	<b>386,264</b>	<b>6,524</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		532,494	139,707	386,264	6,524
Surplus/(deficit) for the year		27,015	511	26,504	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	(1,021)	-	1,021
Transfers from other reserves	4.3.1	-	690	-	(690)
<b>Balance at end of the financial year</b>	4.3.2	<b>559,809</b>	<b>140,187</b>	<b>412,768</b>	<b>6,855</b>
<b>2028</b>					
Balance at beginning of the financial year		559,811	140,187	412,768	6,855
Surplus/(deficit) for the year		28,884	2,115	26,769	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	150	-	(150)
<b>Balance at end of the financial year</b>		<b>588,693</b>	<b>142,252</b>	<b>439,537</b>	<b>6,905</b>
<b>2029</b>					
Balance at beginning of the financial year		588,695	142,252	439,537	6,905
Surplus/(deficit) for the year		28,958	1,921	27,037	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>617,651</b>	<b>144,173</b>	<b>466,574</b>	<b>6,905</b>
<b>2030</b>					
Balance at beginning of the financial year		617,652	144,173	466,574	6,905
Surplus/(deficit) for the year		29,677	2,370	27,307	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(250)	-	250
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>647,328</b>	<b>146,293</b>	<b>493,881</b>	<b>7,155</b>

### 3.4 Statement of Cash Flows

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	Notes	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
		Inflow s (Outflow s)	<b>Inflows (Outflows)</b>	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)
<b>Cash flows from operating activities</b>				46		
Rates and charges		31,001	<b>28,667</b>	30,668	31,612	32,256
Statutory fees and fines		908	<b>940</b>	1,080	1,118	1,157
User fees		807	<b>922</b>	865	904	944
Grants - operating		4,168	<b>7,639</b>	8,046	8,358	8,682
Grants - capital		6,242	<b>2,781</b>	1,938	1,938	1,938
Contributions - monetary		150	<b>170</b>	250	250	250
Interest received		170	<b>200</b>	170	170	170
Rent Received		1,192	<b>1,450</b>	1,200	1,200	1,200
Other receipts		136	<b>362</b>	121	154	188
Employee costs		(16,081)	<b>(16,371)</b>	(16,580)	(17,177)	(17,795)
Materials and services		(14,622)	<b>(13,125)</b>	(14,376)	(14,862)	(15,251)
Other payments		(930)	<b>(923)</b>	(1,036)	(1,282)	(1,088)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	13,141	<b>12,712</b>	12,346	12,383	12,651
				(15,412)		
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(15,441)	<b>(10,502)</b>	(10,261)	(10,621)	(9,548)
Proceeds from sale of property, infrastructure, plant and equipment		180	<b>727</b>	869	750	645
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(15,261)	<b>(9,775)</b>	(9,392)	(9,871)	(8,903)
<b>Cash flows from financing activities</b>						
Finance costs		(555)	<b>(479)</b>	(403)	(322)	(237)
Proceeds from borrowings		-	<b>-</b>	-	-	-
Repayment of borrowings		(1,951)	<b>(1,974)</b>	(2,103)	(2,184)	(2,269)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(2,506)	<b>(2,454)</b>	(2,506)	(2,506)	(2,506)
Net increase/(decrease) in cash & cash equivalents		(4,626)	<b>483</b>	448	6	1,242
Cash and cash equivalents at the beginning of the financial year		13,369	<b>8,743</b>	9,226	9,674	9,680
<b>Cash and cash equivalents at the end of the financial year</b>		8,743	<b>9,226</b>	9,674	9,680	10,922

### 3.5 Capital Works Program

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	NOTES	Forecast Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		2,819	1,329	1,077	1,104	1,131
<b>Total buildings</b>		2,819	1,329	1,077	1,104	1,131
<b>Total property</b>		2,819	1,329	1,077	1,104	1,131
<b>Plant and equipment</b>						
Plant, machinery and equipment		2,053	1,611	2,222	2,245	2,057
Computers and telecommunications		-	650	215	221	226
Library books		-	63	65	66	68
<b>Total plant and equipment</b>		2,053	2,324	2,502	2,532	2,351
<b>Infrastructure</b>						
Roads		6,401	4,827	4,783	5,646	4,888
Bridges		376	237	1,077	248	255
Footpaths and cycleways		229	263	215	221	226
Drainage		320	110	106	108	111
Recreational, leisure and community facilities		2,061	1,412	248	237	243
Parks, open space and streetscapes		1,181	0	253	524	343
<b>Total infrastructure</b>		10,568	6,849	6,682	6,984	6,066
<b>Total capital works expenditure</b>	4.5.1	15,441	10,502	10,261	10,620	9,548
<b>Represented by:</b>						
New asset expenditure		3,176	198	-	-	-
Asset renewal expenditure		10,955	8,976	10,261	10,620	9,548
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		1,309	1,329	-	-	-
<b>Total capital works expenditure</b>	4.5.1	15,441	10,502	10,261	10,620	9,548
<b>Funding sources represented by:</b>						
Grants		6,604	2,781	1,938	1,938	1,938
Contributions		1,372	20	-	-	-
Council cash		7,465	6,312	8,323	8,682	7,610
Proceeds from asset sales		-	727	-	-	-
Reserves		-	662	-	-	-
<b>Total capital works expenditure</b>	4.5.1	15,441	10,502	10,261	10,620	9,548

### 3.6 Statement of Human Resources

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	16,081	<b>16,371</b>	16,579	17,179	17,795
Employee costs - capital	1,043	<b>1,534</b>	1,119	1,160	1,201
<b>Total staff expenditure</b>	<b>17,124</b>	<b>17,905</b>	<b>17,699</b>	<b>18,337</b>	<b>18,997</b>
	FTE	<b>FTE</b>	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	157.0	<b>157.8</b>	156.2	156.2	156.2
<b>Total staff numbers</b>	<b>157.0</b>	<b>157.8</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>

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

Directorate	Budget	Comprises			
		Permanent			
	2026/27	Full Time	Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Executive Services	<b>650</b>	650	-	-	-
Development and Community	<b>5,427</b>	3,873	1,475	79	-
Infrastructure and Delivery	<b>8,549</b>	7,045	925	579	-
Performance and Transformation	<b>3,279</b>	2,051	1,228	-	-
<b>Total Permanent Staff expenditure</b>	<b>17,248</b>	<b>13,620</b>	<b>3,628</b>		
Total Fixed Term & Casual Staff	<b>658</b>			658	
Total Contractors Costs	-				-
<b>Subtotal - All Staffing Costs</b>	<b>17,906</b>	<b>13,620</b>	<b>3,628</b>	<b>658</b>	-
Capitalised labour costs	<b>(1,534)</b>	<b>(1,534)</b>			
<b>Total expenditure</b>	<b>16,372</b>	<b>12,086</b>	<b>3,628</b>	<b>658</b>	-

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

Department	Budget	Comprises			
		Permanent			
	2026/27	Full Time	Part time	Casual	Temporary
Executive Services	<b>4</b>	4	-	-	-
Development and Community	<b>48</b>	31	17	-	-
Infrastructure and Delivery	<b>81</b>	71	10	1	-
Performance and Transformation	<b>25</b>	18	7	-	-
<b>Total staff</b>	<b>158</b>	<b>123</b>	<b>34</b>	<b>1</b>	-

### Summary of Planned Human Resources Expenditure

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Executive Services</b>				
Permanent - Full time	650	440	457	467
Women	305	113	118	120
Men	345	327	339	347
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
<b>Total Executive Services</b>	<b>650</b>	<b>440</b>	<b>457</b>	<b>467</b>
<b>Development and Community</b>				
Permanent - Full time	3,677	3,351	3,467	3,525
Women	2,148	2,087	2,158	2,183
Men	1,530	1,264	1,309	1,342
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,400	552	572	586
Women	826	420	435	446
Men	574	132	137	140
Persons of self-described gender	0	0	0	0
<b>Total Development and Community</b>	<b>5,077</b>	<b>3,903</b>	<b>4,039</b>	<b>4,111</b>
<b>Infrastructure and Delivery</b>				
Permanent - Full time	6,469	7,702	7,976	8,114
Women	1,722	1,562	1,618	1,638
Men	4,747	6,140	6,358	6,476
Persons of self-described gender	0	0	0	0
Permanent - Part time	806	937	971	996
Women	371	840	870	892
Men	435	97	101	104
Persons of self-described gender	0	0	0	0
<b>Total Infrastructure and Delivery</b>	<b>7,275</b>	<b>8,639</b>	<b>8,947</b>	<b>9,110</b>
<b>Performance and Transformation</b>				
Permanent - Full time	2,463	2,510	2,597	2,661
Women	1,279	1,878	1,942	1,990
Men	1,184	632	655	671
Persons of self-described gender	0	0	0	0
Permanent - Part time	816	694	720	738
Women	816	649	673	690
Men	0	45	47	48
Persons of self-described gender	0	0	0	0
<b>Total Performance and Transformation</b>	<b>3,279</b>	<b>3,204</b>	<b>3,317</b>	<b>3,399</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,624</b>	<b>1,842</b>	<b>1,909</b>	<b>1,909</b>
<b>Capitalised labour costs</b>	<b>1,534</b>	<b>1,119</b>	<b>1,160</b>	<b>1,201</b>
<b>Total staff expenditure</b>	<b>17,905</b>	<b>17,698</b>	<b>18,339</b>	<b>18,996</b>

## Summary of Planned Human Resources Expenditure

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan and have been updated to reflect the closing 2026/27 Budget position. These will be reviewed in the 2026/27 financial year.

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
<b>Executive Services</b>				
Permanent - Full time	3.8	2.0	2.0	2.0
Women	2.8	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Executive Services</b>	<b>3.8</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Development and Community</b>				
Permanent - Full time	29.0	26.0	26.0	26.0
Women	18.0	17.0	17.0	17.0
Men	11.0	9.0	9.0	9.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	15.9	4.6	4.6	4.6
Women	9.1	3.4	3.4	3.4
Men	6.7	1.2	1.2	1.2
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Development and Community</b>	<b>44.9</b>	<b>30.6</b>	<b>30.6</b>	<b>30.6</b>
<b>Infrastructure and Delivery</b>				
Permanent - Full time	64.0	73.0	73.0	73.0
Women	16.0	15.0	15.0	15.0
Men	48.0	58.0	58.0	58.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	8.5	8.6	8.6	8.6
Women	3.9	6.6	6.6	6.6
Men	4.5	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Infrastructure and Delivery</b>	<b>72.5</b>	<b>81.6</b>	<b>81.6</b>	<b>81.6</b>
<b>Performance and Transformation</b>				
Permanent - Full time	17.6	18.0	18.0	18.0
Women	9.0	13.0	13.0	13.0
Men	8.6	5.0	5.0	5.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	7.4	6.9	6.9	6.9
Women	7.4	6.5	6.5	6.5
Men	0.0	0.4	0.4	0.4
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total Performance and Transformation</b>	<b>25.0</b>	<b>24.9</b>	<b>24.9</b>	<b>24.9</b>
<b>&lt;&lt;detail organisation structure as appropriate&gt;&gt;</b>				
Permanent - Full time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
<b>Total &lt;&lt;detail organisational structure as appropriate&gt;&gt;</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Casuals and temporary staff</b>	<b>11.7</b>	<b>17.1</b>	<b>17.1</b>	<b>17.1</b>
<b>Capitalised labour</b>	<b>10.4</b>	<b>8.8</b>	<b>8.8</b>	<b>8.8</b>
<b>Total staff numbers</b>	<b>157.8</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>

## 04. Notes to the Financial Statements

This section presents detailed information on the main components of the financial statements.

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount Councils may increase rates in a year, without an approved Essential Services Commission (ESC) approved rate cap application. For 2026/27 year the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of Council's average rates and charges.

The level of required rates and charges has been considered in the context of the Financial Vision 2024-2027, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

This budget will raise total rates and charges for 2026/27 of 29.5M.

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

	2025/26		2026/27	
	Forecast	Actual	Budget	Change
	\$'000	\$'000	\$'000	%
General rates*	23,176	23,945	769	3.3%
Waste management charge	2,665	2,444	(221)	-8.3%
Service rates and charges	3,071	2,753	(318)	-10.4%
Supplementary rates and rate adjustments	25	75	50	198.6%
Interest on rates and charges	315	330	15	4.7%
Revenue in lieu of rates	6	7	1	26.4%
<b>Total rates and charges</b>	<b>29,258</b>	<b>29,554</b>	<b>296</b>	<b>1.0%</b>

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

The 3.3% general rate income increase includes income from supplementary valuations.

**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	0.002414	0.002527	4.69%
Rate concession for farm properties	0.001569	0.001642	4.69%
General rate for commercial properties	0.002800	0.002931	4.69%
General rate for mixed use properties	0.002800	0.002931	4.69%
General rate for industrial properties	0.002800	0.002931	4.69%
General rate for vacant land township properties	0.003017	0.003158	4.69%
General rate for vacant land other properties	0.002414	0.002527	4.69%
Rate concession for trust for nature properties	0.001207	0.001263	4.68%
Rate concession for recreational properties	0.001207	0.001263	4.68%

\*Cents/\$CIV are subject to minor changes as the general revaluation is finalised and will be adopted when the proposed budget is adopted in June 2026.

The proposed 4.69% increase of the rate in the dollar is higher than the rate cap to offset the decrease in property valuations resulting from the general valuation.

**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 \$'000	2026/27 \$'000	Change \$'000	%
Residential	15,670	16,249	579	3.7%
Farm	2,673	2,779	106	4.0%
Commercial	2,668	2,733	65	2.4%
Industrial	123	137	14	11.0%
Mixed Use	409	413	3	0.9%
Vacant land - township	780	768	(12)	-1.5%
Vacant land - other	811	825	14	1.7%
Trust for nature	24	25	1	2.4%
Recreational	17	18	1	3.0%
<b>Total amount to be raised by general rates</b>	<b>23,176</b>	<b>23,946</b>	<b>770</b>	<b>3.3%</b>

\*Recreational not subject to the rate cap.

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

Type or class of land	2025/26 Budget Number	2026/27 Budget Number	Change Number	%
Residential	8,146	8,241	95	1.17%
Farm	1,188	1,197	9	0.76%
Commercial	927	934	7	0.76%
Industrial	63	64	1	1.59%
Mixed use	126	123	(3)	-2.38%
Vacant land - township	659	646	(13)	-1.97%
Vacant land - other	835	825	(10)	-1.20%
Trust for nature	24	24	0	0.00%
Recreational	13	13	0	0.00%
<b>Total number of assessments</b>	<b>11,981</b>	<b>12,067</b>	<b>86</b>	<b>0.7%</b>

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

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

Type or class of land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	6,467,771	6,431,188	(36,583)	-1%
Farm	1,704,366	1,692,134	(12,232)	-1%
Commercial	938,589	932,499	(6,090)	-1%
Industrial	43,620	46,605	2,985	7%
Mixed use	145,960	140,785	(5,175)	-4%
Vacant land - township	259,164	243,145	(16,019)	-6%
Vacant land - other	343,334	326,451	(16,883)	-5%
Trust for nature	19,885	19,450	(435)	-2%
Recreational	14,470	14,270	(200)	-1%
<b>Total value of land</b>	<b>9,937,159</b>	<b>9,846,527</b>	<b>(90,632)</b>	<b>-1%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27	\$	%
Municipal	\$ -	\$ -	\$ -	% -

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	\$ -	\$ -	\$ -	% -

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2025/26	2026/27	\$	%
Kerbside landfill - township (120L) - fortnightly	120	100	(20)	-17%
Kerbside landfill - rural (140L) - fortnightly	140	110	(30)	-21%
Kerbside mixed recycling (240L) - fortnightly	110	80	(30)	-27%
Kerbside food & garden organics (120L) - weekly	150	150	0	0%
Kerbside landfill - commercial (240L) - weekly	485	800	315	65%
Waste management improved charge	230	210	(20)	-9%
Waste management unimproved charge	230	210	(20)	-9%
Commercial	485	800	315	65%

A comprehensive review has been conducted in respect to waste charges, resulting in an overall reduction in charges passed onto the ratepayer. Food & garden organics is remaining the same as 2025/26, and commercial waste collection is increasing. A commercial kerbside landfill collection evaluation determined a substantial increase was required to ensure Council is complying with competitive neutrality principles in providing commercial collection services.

**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	
	\$'000	\$'000	\$'000	%
Kerbside landfill - township (120L) - fortnightly	684	608	(76)	-11%
Kerbside landfill - rural (140L) - fortnightly	316	280	(36)	-11%
Kerbside mixed recycling (240L) - fortnightly	905	702	(203)	-22%
Kerbside food and garden organics (120L) - weekly	848	866	18	2%
Kerbside landfill - commercial (240L) - weekly	129	297	168	130%
Waste management improved charge	2,266	2,101	(164)	-7%
Waste management unimproved charge	382	343	(39)	-10%
<b>Total</b>	<b>5,530</b>	<b>5,197</b>	<b>(332)</b>	<b>-6%</b>

**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	
	\$'000	\$'000	\$'000	%
Residential	15,610	16,249	639	4%
Farm	2,674	2,779	105	4%
Commercial	2,628	2,733	105	4%
Industrial	122	137	15	12%
Mixed use	409	413	4	1%
Vacant land - township	782	768	(14)	-2%
Vacant land - other	829	825	(4)	-1%
Trust for nature	24	25	1	2%
Recreational	17	18	1	6%
Supplementary rates and rate adjustments	120	75	(45)	-38%
Interest on rates and charges	200	330	130	65%
Revenue in lieu of rates	7	7	0	0%
Kerbside landfill - township (120L) - fortnightly	1,130	608	(522)	-46%
Kerbside landfill - rural (140L) - fortnightly	905	280	(625)	-69%
Kerbside mixed recycling (240L) - fortnightly	848	702	(146)	-17%
Kerbside food and garden organics (120L) - weekly	848	866	18	2%
Kerbside landfill - commercial (240L) - weekly	129	297	168	130%
Waste management improved charge	2,266	2,101	(165)	-7%
Waste management unimproved charge	382	343	(39)	-10%
<b>Total Rates and charges</b>	<b>29,930</b>	<b>29,555</b>	<b>(375)</b>	<b>-1%</b>

#### 4.1.1(l) Fair Go Rates System Compliance

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

	Budget 2025/26	Budget 2026/27
Total Rates	\$ 20,982,320	\$ 23,287,185
Number of rateable properties	11,965	12,054
Base Average Rate	\$ 1,753.64	\$ 1,931.91
Maximum Rate Increase (set by the State Government)	<b>10.00%</b>	<b>2.75%</b>
Capped Average Rate	\$ 1,929.01	\$ 1,985.03
Maximum General Rates and Municipal Charges Revenue	\$ 23,080,552	\$ 23,927,583
Budgeted General Rates and Municipal Charges Revenue	\$ 23,076,520	\$ 23,927,583
Budgeted Recreational Rates	\$ 17,461	\$ 17,988
Budgeted Supplementary Rates	\$ 120,000	\$ 75,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 23,213,981	\$ 24,020,571

#### 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 making of supplementary valuations (2026/27: estimated \$75,000)
- The variation of returned levels of value (eg. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land that becomes commercial land and vice versa.

#### 4.1.1(n) Differential rates

##### Rates to be levied

The rate and amount of rates payable in relation to land in each category of differential are (noting that these are subject to change until final valuations are received from the Victorian Valuer-General):

- A general rate of 0.25266% (0.25266 cents in the dollar of CIV) for all rateable residential properties;
- A concessional rate of 0.16423% (0.16423 cents in the dollar of CIV) for all rateable farm properties;
- A general rate of 0.29309% (0.29309 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.29309% (0.29309 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.29309% (0.29309 cents in the dollar of CIV) for all rateable mixed use properties;
- A general rate of 0.31583% (0.31583 cents in the dollar of CIV) for all rateable vacant land-township properties;
- A general rate of 0.25266% (0.25266 cents in the dollar of CIV) for all rateable vacant land-other properties;
- A concessional rate of 0.12633% (0.12633 cents in the dollar of CIV) for all rateable trust for nature properties;
- A concessional rate of 0.12633% (0.12633 cents in the dollar of CIV) for all rateable recreation properties;

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the type of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below. There are no changes to rating differentials proposed in the 2025/26 budget. Comprehensive details on rates can be found in the Revenue and Rating Plan 2025-2029.

**General Rate** - Residential rateable land which is used solely for residential purposes and the balance of land defined by exception to the general rate.

**Farm Rate** - Rateable land identified and defined as farmland and which is used solely for the purpose of farming as defined in section 2(1) of the Valuation of Land Act 1960 and is deemed to be a property for primary production purposes as accepted by the Australian Taxation Office

**Commercial Rate** - Rateable land which is used solely for commercial purposes. Includes rateable land which is used for short term accommodation which does not qualify as Residential under the Residential Tenancies Act 1997 characterised by stays of greater than 60 days and the existence of a tenancy agreement to which the Residential Tenancy Act 1997 applies.

**Industrial Rate** - Rateable land which is used solely for industrial purposes.

**Mixed Used Rate** - Rateable land which is not used solely for residential or commercial or farmland or industrial or recreational but is a combination of residential and at least one other category.

**Trust For Nature Rate** - Rateable land which has a Trust for Nature Covenant applying to the land. A Trust for Nature Covenant enables the permanent protecting of significant areas of natural bush land. To encourage landowners to voluntarily place conservation covenants on their land, Council will offer a lower differential compared to the general rate.

**Vacant Land (Township Rate)** - Rateable land, within township boundaries, which does not form part of a commercial or industrial or farming enterprise or recreational purpose or upon which a residence is erected.

**Vacant Land (Other Rate)** - Rateable land which does not form part of a commercial or industrial or farming enterprise or recreational purpose or upon which a residence is erected. This applies to all vacant land that does not meet the definition of "township" above.

**Vacant Premises (Commercial)** - Vacant rateable premises which, if occupied, would be used solely for commercial purposes.

**Vacant Premises (Industrial)** - Vacant rateable premises which, if occupied, would be used solely for industrial purposes.

**Recreational Rate - Rateable** land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities. Profits from recreational land must be applied in promoting its objectives. The definition of "recreational lands" is per section 2 of the Cultural and Recreational Lands Act 1964. The recreational differential will not apply to any component of the property that is used for gaming. This component will be rated as commercial.

#### 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	58	102	44	77%
Permits	174	93	(81)	-47%
Registration fees	280	336	56	20%
Planning fees	300	315	15	5%
Other fees and fines	97	95	(3)	-3%
<b>Total statutory fees and fines</b>	<b>908</b>	<b>940</b>	<b>32</b>	<b>3%</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations, infringements and planning fees. Increases in statutory fees unit rates are made in accordance with legislative requirements. The reduction in permits is due to a decrease in development activities (building permits) compared to previous years, which saw an increase in development post-pandemic.

#### 4.1.3 User fees

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Aquatic centres	11	14	2	19%
Building services	115	162	47	40%
Waste management services	550	680	130	24%
Other fees and charges	130	66	(64)	-49%
<b>Total user fees</b>	<b>807</b>	<b>922</b>	<b>115</b>	<b>14%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of transfer stations, leisure, and other community facilities and the provision of building services. User charges are projected to increase by 14% or \$115,000 over 2025/2026. The council plan includes a strategy to actively pursue alternative revenue opportunities, and Council has funded in the 2026/27 budget to undertake this detailed work.

#### 4.1.4 Grants

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

	Forecast Actual		Budget		Change	
	2025/26	2026/27	2026/27		\$'000	%
	\$'000	\$'000	\$'000			
<b>Grants were received in respect of the following:</b>						
Summary of grants						
Commonwealth funded grants	6,402	8,739	2,337		36%	
State funded grants	5,437	1,681	(3,756)		-69%	
<b>Total grants received</b>	<b>11,839</b>	<b>10,420</b>	<b>(1,419)</b>		<b>-12%</b>	
<b>(a) Operating Grants</b>						
<b>Recurrent - Commonwealth Government</b>						
Financial Assistance Grants	2,264	4,721	2,457		109%	
Financial Assistance Grants - Local Roads	1,057	2,175	1,118		106%	
Community health	5	1	(4)		-84%	
<b>Recurrent - State Government</b>						
Libraries	177	182	5		3%	
Maternal and child health	173	281	108		62%	
Emergency management and preparation	120	120	0		0%	
School crossing supervisors	48	50	2		4%	
Youth	40	41	1		3%	
Community safety	-	3	3		100%	
Other	59	64	5		8%	
<b>Total recurrent grants</b>	<b>3,943</b>	<b>7,637</b>	<b>3,694</b>		<b>94%</b>	
<b>Non-recurrent - State Government</b>						
Emergency management and preparation	777	-	(777)		-100%	
Family and Children	32	-	(32)		-100%	
Other	484	2	(483)		-100%	
<b>Total non-recurrent grants</b>	<b>1,293</b>	<b>2</b>	<b>(1,292)</b>		<b>-100%</b>	
<b>Total operating grants</b>	<b>5,236</b>	<b>7,639</b>	<b>2,403</b>		<b>46%</b>	
<b>(b) Capital Grants</b>						
<b>Recurrent - Commonwealth Government</b>						
Roads to recovery	1,582	1,841	259		16%	
<b>Total recurrent grants</b>	<b>1,582</b>	<b>1,841</b>	<b>259</b>		<b>16%</b>	
<b>Non-recurrent - Commonwealth Government</b>						
Roads and bridges	520	-	(520)		-100%	
Flood Recovery	258	-	(258)		-100%	
Drainage	320	-	(320)		-100%	
Buildings	396	-	(396)		-100%	
<b>Non-recurrent - State Government</b>						
Roads	-	220	220		100%	
Buildings	347	-	(347)		-100%	
Recreation	597	-	(597)		-100%	
Other	2,583	720	(1,863)		-72%	
<b>Total non-recurrent grants</b>	<b>5,021</b>	<b>940</b>	<b>(4,081)</b>		<b>-81%</b>	
<b>Total capital grants</b>	<b>6,603</b>	<b>2,781</b>	<b>(3,822)</b>		<b>-58%</b>	
<b>Total Grants</b>	<b>11,839</b>	<b>10,420</b>	<b>(1,419)</b>		<b>-12%</b>	

Operating grants will increase by \$2.4m due to the Victorian Grants Commission Grant funding being budgeted to be received in 2026/27. In 2025/26, the funding was received early and recognised in 2024/25, therefore the 2025/26 forecast appears lower than usual for this reason. Capital Grants will decrease by \$3.8m as major capital projects with associated grant funding associated are scheduled for completion in 2025/26.

Section 4.5 “Capital works program” includes a more detailed listing of the capital grants expected to be received during the 2026/27 year.

#### 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary - public open space contributions	150	150	-	0%
Monetary - capital projects	-	20	20	100%
Non-monetary	-	-	-	-
<b>Total contributions</b>	<b>150</b>	<b>170</b>	<b>20</b>	<b>13%</b>

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

#### 4.1.6 Net Gain/(Loss) on Disposal of Assets

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Proceeds from sale of property	-	250	250	100%
Proceeds from sale of plant	207	477	270	131%
Written down value of plant	(27)	(414)	(387)	1433%
<b>Total Gain/(Loss) on Disposal of Assets</b>	<b>180</b>	<b>313</b>	<b>133</b>	<b>74%</b>

#### 4.1.7 Other income

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	241	200	(41)	-17%
Investment property rental	1,192	1,232	40	3%
Other	65	129	64	99%
<b>Total other income</b>	<b>1,498</b>	<b>1,562</b>	<b>64</b>	<b>4%</b>

Other income relates to a range of items such as sale of materials, cost recoups and other miscellaneous income items. It also includes interest revenue on investments, and rental income.

#### 4.1.8 Employee costs

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	13,837	14,086	249	2%
WorkCover	456	343	(113)	-25%
Superannuation	1,682	1,822	140	8%
Fringe Benefits Tax	84	120	36	43%
Other initiatives	22	-	(22)	-100%
<b>Total employee costs</b>	<b>16,081</b>	<b>16,371</b>	<b>290</b>	<b>2%</b>

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

Employee costs are budgeted to increase by 2.0% or \$290k compared to 2025/26 due to the review of operational effectiveness across all services within Council during 2025/26 to ensure future financial sustainability, and service cuts required per the Financial Vision, offset by the Enterprise Agreement increase of 3.5%.

A summary of human resources expenditure categorised according to the organisational structure of Council is included in '3.6 Statement of Human Resources'.

#### 4.1.9 Materials and services

	Forecast Actual		Budget		Change	
	2025/26	2026/27	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	\$'000		
Contract and external suppliers	8,084	7,076			(1,009)	-12%
Building maintenance	209	228			19	9%
Materials and maintenance	3,770	2,946			(823)	-22%
Utilities	590	489			(101)	-17%
Office administration	185	284			98	53%
Information technology	995	1,260			265	27%
Insurance	787	841			54	7%
<b>Total materials and services</b>	<b>14,622</b>	<b>13,125</b>			<b>(1,497)</b>	<b>-10%</b>

Materials and services include the purchases of consumables and payments to contractors for the provision of services and utility costs. Materials and services are budgeted to decrease by 10% or \$1.4m compared to 2025/26. A major impact of the decrease in costs relates to the identified operational efficiencies for Council and a smaller program of one-off special operating projects. This is offset by anticipated increases in fuel costs (budgeted at \$600k - an increase of \$189k), legal expenses (budgeted at \$369k - an increase of \$106k), and insurance (budgeted at \$841k - an increase of \$54k).

#### 4.1.10 Depreciation – property, plant and equipment

	Forecast Actual		Budget		Change	
	2025/26	2026/27	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	\$'000		
Property	3,359	3,666			307	9%
Plant & equipment	1,320	824			(496)	-38%
Infrastructure	7,156	7,809			654	9%
<b>Total depreciation</b>	<b>11,835</b>	<b>12,300</b>			<b>465</b>	<b>4%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

Councils' depreciation expense has significantly increased in recent years – and well above expected renewal rates. As a non-cash item this does not impact on the overall financial sustainability of Council, but it does impact a number of ratios. Therefore, Council will review its depreciation rates and methodology during 2026/27, to ensure it is a comparable indicator for Council's renewal investment. Council has taken the conservative option and included the increased depreciation for the 2026/27 budget while we undertake the review.

#### 4.1.11 Depreciation – right of use assets

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	165	165	-	0.00%
<b>Total depreciation - right of use assets</b>	<b>165</b>	<b>165</b>	<b>-</b>	<b>-</b>

Australian Accounting Standards require organisations to recognise leased assets in the balance sheet and depreciate the use of those assets in the income statement. The right of use asset applicable is 24 Vincent St Daylesford.

#### 4.1.12 Allowance for Impairment Losses and Bad Debts

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Allowance for impairment losses & bad debts	230	6	(224)	-97%
<b>Total allowance for impairment losses and bad debts</b>	<b>230</b>	<b>6</b>	<b>(224)</b>	<b>-97%</b>

Council occasionally writes off debts it can no longer recover. The large decrease relates to a one-off rent abatement in 2025/26 which is not expected to reoccur in 2026/27.

#### 4.1.13 Borrowing Costs

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Borrowing costs for loans	555	479	(76)	-14%
<b>Total borrowing costs</b>	<b>555</b>	<b>479</b>	<b>(76)</b>	<b>-14%</b>

Council has a number of loans which have funded significant capital works projects over past years. There is no new borrowings in 2026/27.

#### 4.1.14 Other expenses

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Auditors remuneration- VAGO	56	56	-	0%
Auditors remuneration - Internal	33	33	-	0%
Councillors allowances	270	286	15	6%
Community grants	261	266	6	2%
Other expenses	311	283	(28)	-9%
<b>Total other expenses</b>	<b>930</b>	<b>923</b>	<b>(7)</b>	<b>-1%</b>

Other expenses relate to a range of unclassified items including contributions to community groups, audit expenses, Councillor allowances and other miscellaneous expenditure items. Other expenses are budgeted to decrease by 1% or \$7k compared to 2026/27 due to the review of operational effectiveness across all services within Council to ensure future financial sustainability.

## 4.2 Balance Sheet

### 4.2.1 Assets

	Forecast Actual	Budget	Change	
	2025/26 \$'000	2026/27 \$'000	\$'000	%
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	8,743	<b>9,226</b>	484	6%
Trade and other receivables	5,341	<b>5,772</b>	431	8%
Other financial assets	190	<b>190</b>	-	0%
Inventories	12	<b>12</b>	-	0%
Other assets	161	<b>161</b>	-	0%
<b>Total current assets</b>	<b>14,447</b>	<b>15,361</b>	<b>914</b>	<b>6%</b>
<b>Non-current assets</b>				
Property, infrastructure, plant & equipment	538,887	<b>563,014</b>	24,127	4%
Right of use assets	853	<b>853</b>		
<b>Total non-current assets</b>	<b>539,740</b>	<b>563,867</b>	<b>24,127</b>	<b>4%</b>
<b>Total assets</b>	<b>554,186</b>	<b>579,228</b>	<b>25,042</b>	<b>5%</b>

Cash and cash equivalents include cash on hand, deposits at call and term deposits with original maturity dates of 90 days or less. Other financial assets include term deposits which will mature within the next twelve months with original maturity dates of greater than 90 days.

Trade and other receivables include monies owing to Council and include Council rates and charges, fire services property levy, and GST receivable. Inventories include Council’s diesel storage and other assets include accrued income and prepaid expenses. Council has demonstrated strong collection rates of receivables.

Property, infrastructure, plant and equipment includes all of Council’s land, buildings, vehicles, plant, information technology, roads, bridges, recreational and other infrastructure assets. The value of these non-current assets represent their written down values, which is either their acquisition cost less accumulated depreciation or current valuation following an asset revaluation.

#### 4.2.2 Liabilities

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	4,086	4,086	-	0%
Trust funds and deposits	1,666	1,666	-	0%
Contract and other liabilities	418	418		
Provisions	2,515	2,215	(300)	-12%
Interest-bearing liabilities	1,896	1,896	-	0%
Other Liabilities	135	135	-	-100%
<b>Total current liabilities</b>	<b>10,716</b>	<b>10,416</b>	<b>(300)</b>	<b>-3%</b>
<b>Non-current liabilities</b>				
Provisions	412	412	-	0%
Interest-bearing liabilities	9,941	7,966	(1,974)	-20%
Other Liabilities	10	10		
Lease Liabilities	613	613	-	0%
<b>Total non-current liabilities</b>	<b>10,976</b>	<b>9,002</b>	<b>(1,974)</b>	<b>-18%</b>
<b>Total liabilities</b>	<b>21,692</b>	<b>19,418</b>	<b>(2,274)</b>	<b>-10%</b>

Trade and other payables include amounts owed to suppliers for goods and or services and other accrued expenses. Trust funds and deposits represent amounts received as deposits and retention amounts controlled by Council until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Provisions include liability for accrued employee benefits and landfill rehabilitation. Interest bearing liabilities reflect the outstanding principal balance of previous borrowings. Current interest-bearing liabilities illustrate that portion that is likely to be repaid in the upcoming twelve months.

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

#### 4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	11,837	9,941	7,966	5,911	3,770
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(1,896)	(1,974)	(2,055)	(2,140)	(2,417)
<b>Amount of borrowings as at 30 June</b>	<b>9,941</b>	<b>7,966</b>	<b>5,911</b>	<b>3,770</b>	<b>1,353</b>

Borrowings are an important funding source which enables funding for capital works or other items as identified without adversely affecting Council's liquidity position. Council has determined that no new loans will be taken out in 2026/27.

#### 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. 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.

	Forecast Actual 2025/26 \$	Budget 2026/27 \$
<b>Right-of-use assets</b>	-	-
Property	853	853
Vehicles	-	-
Other, etc.	-	-
<b>Total right-of-use assets</b>	<b>853</b>	<b>853</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	135	135
Plant and equipment	-	-
Other, etc.	-	-
<b>Total current lease liabilities</b>	<b>135</b>	<b>135</b>
<b>Non-current lease liabilities</b>		
Land and buildings	613	613
Plant and equipment	-	-
Other, etc.	-	-
<b>Total non-current lease liabilities</b>	<b>613</b>	<b>613</b>
<b>Total lease liabilities</b>	<b>748</b>	<b>748</b>

## 4.2.5 Unrestricted Cash

The projections for 2027/28 through to 2029/30 are based on the Adopted Long-term Financial Plan. These will be reviewed in the 2026/27 financial year.

	Budget	Projections		
	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Cash and Cash Equivalents at end of financial year</b>	<b>9,226</b>	9,674	9,680	10,922
<i>Less</i>				
Statutory Reserves	<b>4,826</b>	4,876	4,876	5,126
Discretionary Reserves	<b>2,029</b>	2,029	2,029	2,029
Trust Funds and Deposits	<b>1,666</b>	1,697	1,734	1,694
<b>Budgeted unrestricted cash at end of financial year</b>	<b>705</b>	<b>1,072</b>	<b>1,041</b>	<b>2,073</b>

Council has continued to focus on returning its unrestricted cash to a positive position. Unrestricted cash is forecast as a surplus of \$0.700m at June 2027. This is a modest buffer against unforeseen circumstances and leaves little room for discretionary expenditure.

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

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

## 4.3 Statement of Changes in Equity

### 4.3.1 Reserves

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2026/2027 Budget</b>				
Balance at beginning of the financial year	532,495	139,707	386,264	6,524
Surplus/(deficit) for the year	27,015	511	26,504	
Transfers to other reserves		(1,021)		1,021
Transfers from other reserves	-	690		(690)
<b>Balance at end of the financial year</b>	<b>559,809</b>	<b>140,187</b>	<b>412,768</b>	<b>6,855</b>

Council has allocated funds to reserves for specific purposes. These reserves are with statutory or discretionary reserves. Statutory reserve funds must be applied for specified statutory purposes in accordance with various legislative requirements. Discretionary reserves have been established by Council regarding the future use of these funds. Net reserve movements for 2025/2026 are forecast to be a transfer to reserves of \$0.3m. Each reserve and their forecast balance are shown below, with all 'other reserves' cash backed.

	Forecast Actual		Budget		Change	
	2025/26	2026/27	2026/27			
	\$'000	\$'000	\$'000		%	
<b>Asset revaluation reserve</b>	386,264	412,768		26,504		7%
<b>Other reserves</b>						
Open Space Recreation Reserve *	2,094	2,147		53		3%
Mineral Springs Reserves Financial Reserve	308	1,085		777		253%
Waste Management Reserve	1,928	1,595		(333)		-17%
<b>Discretionary Reserves</b>						
Clunes Caravan Park	7	7		0		0%
Heritage Advisory Fund Reserve	20	20		0		0%
Mt Beckworth Pt Reserve	28	28		0		0%
Smeaton Hill Pt Reserve	74	74		0		0%
Grants Reserve	507	507		0		0%
Staff Accommodation and Community Facilities Reserve	1,558	1,393		(165)		-11%
<b>Total Other Reserves</b>	<b>6,524</b>	<b>6,856</b>		<b>332</b>		<b>5%</b>
<b>Total Reserves</b>	<b>392,788</b>	<b>419,624</b>		<b>26,836</b>		<b>7%</b>

#### 4.3.2 Equity

	Forecast Actual		Budget		Change	
	2025/26	2026/27	2026/27			
	\$'000	\$'000	\$'000		%	
<b>Equity</b>						
Accumulated surplus	139,707	140,187		480		0%
Reserves	392,788	419,624		26,836		7%
<b>Total equity</b>	<b>532,495</b>	<b>559,809</b>		<b>27,314</b>		<b>5%</b>

Total equity equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.

#### 4.4 Statement of Cash Flows

##### 4.4.1 Net cash flows provided by/used in operating activities

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Rates and charges	31,001	28,667	(2,334)	-8%
Statutory fees and fines	908	940	32	3%
User fees	807	922	115	14%
Grants - Operating	4,168	7,639	3,471	83%
Grants - Capital - Recurrent & Non Current	6,241	2,781	(3,460)	-55%
Contributions - monetary	150	170	20	13%
Interest received	170	200	30	18%
Rent Received	1,192	1,450	258	22%
Other Receipts	136	362	226	166%
Employee costs	(16,081)	(16,371)	(290)	2%
Materials and services	(14,622)	(13,125)	1,497	-10%
Other payments	(930)	(923)	7	-1%
<b>Net cash provided by/(used in) operating activities</b>	<b>13,141</b>	<b>12,712</b>	<b>(429)</b>	<b>-3%</b>

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

The 2026/2027 budget for net cash provided by operating activities is \$12.7 million, which is \$0.4 million less than 2025/2026.

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

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Payments for property, infrastructure, plant and equipment	(15,441)	(10,502)	4,939	-32%
Proceeds from sale of property, infrastructure, plant and equipment	180	727	547	304%
<b>Net cash provided by/ (used in) investing activities</b>	<b>(15,261)</b>	<b>(9,775)</b>	<b>5,486</b>	<b>-36%</b>

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

The 2026/2027 budget for net cash used in investing activities is \$9.78M, which is \$5.4M less than 2025/2026, mainly due to the decrease in the capital works program.

##### 4.4.3 Net cash flows provided by/used in financing activities

	Forecast Actual	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
	Inflows	Inflows		
	(Outflows)	(Outflows)		
Borrowing Costs	(555)	(479)	76	-14%
Repayment of borrowings	(1,951)	(1,974)	(23)	1%
<b>Net cash provided by/(used in) financing activities</b>	<b>(2,506)</b>	<b>(2,454)</b>	<b>52</b>	<b>-2%</b>

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

## 4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2025/2026 year, classified by expenditure type and funding sources.

### 4.5.1 Summary

	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
Property	2,819	1,329	1,490	52.85%
Plant and equipment	2,053	2,324	271	13.20%
Infrastructure	10,568	6,849	(3,719)	-35.19%
<b>Total</b>	<b>15,440</b>	<b>10,502</b>	<b>(4,938)</b>	<b>-31.98%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000
Property	1,329	165	614	550	-	350	-	364	365	250
Plant and equipment	2,324	-	2,324	-	-	-	-	1,847	-	477
Infrastructure	6,849	33	6,037	779	-	2,431	20	4,101	297	0
<b>Total</b>	<b>10,502</b>	<b>198</b>	<b>8,976</b>	<b>1,329</b>	<b>-</b>	<b>2,781</b>	<b>20</b>	<b>6,312</b>	<b>662</b>	<b>727</b>

## 4.5.2 Capital works program

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources				
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000
<b>PROPERTY</b>										
<b>Buildings</b>										
Forward Design Program	110		110							110
Minor Capital Works	110		110							110
Lee Medlyn Bottle Museum Future Feasibility	110		110					80		30
Office Accommodation Study & Rationalisation	165	165							165	
Daylesford Transfer Station minor works	200			200					200	
Building Accessibility Compliance	121		121					121		
Creswick Senior Citizens Centre - roof works	121		121					121		
Daylesford Town Hall Electrical Stage 2	42		42					42		
Glenlyon Pavilion Construction	350			350		350				
<b>TOTAL PROPERTY</b>	<b>1,329</b>	<b>165</b>	<b>614</b>	<b>550</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>364</b>	<b>365</b>	<b>250</b>
<b>PLANT AND EQUIPMENT</b>										
<b>Plant, Machinery and Equipment</b>										
Vehicle and Plant Replacement	1,611		1,611					1,134		477
<b>Computers and Telecommunications</b>										
IT Hardware / Technology Renewal Program	650		650					650		
<b>Library books</b>										
Library Collection Renewal	63		63					63		
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,324</b>	<b>0</b>	<b>2,324</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>1,847</b>	<b>0</b>	<b>477</b>
<b>INFRASTRUCTURE</b>										
<b>Roads</b>										
Forward Design Program	110		110					110		
Minor Capital Works	110		110					110		
Porcupine Ridge Road	792		792			792				
Ford Street & Back Glenlyon Road	721		721			721				
Asphalt Overlays	242		242					242		
Annual Road Reseal Program Preparation	202		202					202		
Annual Road Reseal Program	1,143		1,143			328		815		
Verge Improvement Program	110		110					110		
Gravel Road Resheet Program	878		878					878		
Albert Street - road safety works	300			300		300				
Stanbridge Street, stage 2	220			220		220				
<b>Bridges</b>										
Level 2 Condition Audit Outcomes	237		237					237		
<b>Footpaths and Cycleways</b>										
Minor Capital Works	110		110					110		
Long Point Pathway (feasibility)	33	33				30		3		
Smith Street	120		120					120		
<b>Drainage</b>										
Minor Capital Works	110		110					110		
<b>Recreational, Leisure &amp; Community Facilities</b>										
Forward Design Program	110		110					110		
Minor Capital Works Program	110		110					110		
Aquatics Renewal Program	290		290					290		
Hardcourt Renewal Program	121		121					121		
Trentham Cricket Nets*	157		157			40	20		97	
Doug Lindsay Irrigation	186	0		186				186		
Street & Reserve Bin Renewal Program	200		200				0		200	
Township Improvement Program	110		110					110		
BBQ & Park Furniture Renewal Program	55		55					55		
Clunes Recreation Reserve masterplan	73	0		73				73		
<b>TOTAL INFRASTRUCTURE</b>	<b>6,849</b>	<b>33</b>	<b>6,037</b>	<b>779</b>	<b>0</b>	<b>2,431</b>	<b>20</b>	<b>4,101</b>	<b>297</b>	<b>0</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>10,502</b>	<b>198</b>	<b>8,976</b>	<b>1,329</b>	<b>0</b>	<b>2,781</b>	<b>20</b>	<b>6,312</b>	<b>662</b>	<b>727</b>

The capital works program for 2026/27 highlights that a number of major projects have been completed and reduced grant funding has resulted in a reduction of new projects being included in the budget. Projects funded in 2025/26 but not yet delivered will continue and funds will be carried forward if not finalised by 30 June 2026.

## 4.5.3 Summary of Planned Capital Works expenditure

For the years ended 30 June 2028, 2029, and 2030

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>										
Buildings	1,077	0	1,077	0	0	1,077	0	0	1,077	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,077</b>	<b>0</b>	<b>1,077</b>	<b>0</b>	<b>0</b>	<b>1,077</b>	<b>0</b>	<b>0</b>	<b>1,077</b>	<b>0</b>
<b>Total Property</b>	<b>1,077</b>	<b>0</b>	<b>1,077</b>	<b>0</b>	<b>0</b>	<b>1,077</b>	<b>0</b>	<b>0</b>	<b>1,077</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,222	0	2,222	0	0	2,222	0	0	2,222	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	215	0	215	0	0	215	0	0	215	0
Library books	65	0	65	0	0	65	0	0	65	0
<b>Total Plant and Equipment</b>	<b>2,502</b>	<b>0</b>	<b>2,502</b>	<b>0</b>	<b>0</b>	<b>2,502</b>	<b>0</b>	<b>0</b>	<b>2,502</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	4,783	0	4,783	0	0	4,783	1,938	0	2,845	0
Bridges	1,077	0	1,077	0	0	1,077	0	0	1,077	0
Footpaths and cycleways	215	0	215	0	0	215	0	0	215	0
Drainage	106	0	106	0	0	106	0	0	106	0
Recreational, leisure and community facilities	248	0	248	0	0	248	0	0	248	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	253	0	253	0	0	253	0	0	253	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>6,682</b>	<b>0</b>	<b>6,682</b>	<b>0</b>	<b>0</b>	<b>6,682</b>	<b>1,938</b>	<b>0</b>	<b>4,744</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>10,261</b>	<b>0</b>	<b>10,261</b>	<b>0</b>	<b>0</b>	<b>10,261</b>	<b>1,938</b>	<b>0</b>	<b>8,323</b>	<b>0</b>

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

For the years ended 30 June 2028, 2029, and 2030

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	1,104	0	1,104	0	0	1,104	0	0	1,104	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>
<b>Total Property</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,245	0	2,245	0	0	2,245	0	0	2,245	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	221	0	221	0	0	221	0	0	221	0
Library books	66	0	66	0	0	66	0	0	66	0
<b>Total Plant and Equipment</b>	<b>2,532</b>	<b>0</b>	<b>2,532</b>	<b>0</b>	<b>0</b>	<b>2,532</b>	<b>0</b>	<b>0</b>	<b>2,532</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	5,646	0	5,646	0	0	5,646	1,938	0	3,708	0
Bridges	248	0	248	0	0	248	0	0	248	0
Footpaths and cycleways	221	0	221	0	0	221	0	0	221	0
Drainage	108	0	108	0	0	108	0	0	108	0
Recreational, leisure and community facilities	237	0	237	0	0	237	0	0	237	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	524	0	524	0	0	524	0	0	524	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>6,984</b>	<b>0</b>	<b>6,984</b>	<b>0</b>	<b>0</b>	<b>6,984</b>	<b>1,938</b>	<b>0</b>	<b>5,046</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>10,620</b>	<b>0</b>	<b>10,620</b>	<b>0</b>	<b>0</b>	<b>10,620</b>	<b>1,938</b>	<b>0</b>	<b>8,682</b>	<b>0</b>

2029/30	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	1,131	0	1,131	0	0	1,131	0	0	1,131	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>1,131</b>	<b>0</b>	<b>1,131</b>	<b>0</b>	<b>0</b>	<b>1,131</b>	<b>0</b>	<b>0</b>	<b>1,131</b>	<b>0</b>
<b>Total Property</b>	<b>1,131</b>	<b>0</b>	<b>1,131</b>	<b>0</b>	<b>0</b>	<b>1,131</b>	<b>0</b>	<b>0</b>	<b>1,131</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,057	0	2,057	0	0	2,057	0	0	2,057	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	226	0	226	0	0	226	0	0	226	0
Library books	68	0	68	0	0	68	0	0	68	0
<b>Total Plant and Equipment</b>	<b>2,351</b>	<b>0</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>2,351</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	4,888	0	4,888	0	0	4,888	1,938	0	2,950	0
Bridges	255	0	255	0	0	255	0	0	255	0
Footpaths and cycleways	226	0	226	0	0	226	0	0	226	0
Drainage	111	0	111	0	0	111	0	0	111	0
Recreational, leisure and community facilities	243	0	243	0	0	243	0	0	243	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	343	0	343	0	0	343	0	0	343	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>6,066</b>	<b>0</b>	<b>6,066</b>	<b>0</b>	<b>0</b>	<b>6,066</b>	<b>1,938</b>	<b>0</b>	<b>4,128</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>9,548</b>	<b>0</b>	<b>9,548</b>	<b>0</b>	<b>0</b>	<b>9,548</b>	<b>1,938</b>	<b>0</b>	<b>7,610</b>	<b>0</b>

#### 4.6 Non-Capital Projects Program

This section presents a listing of non-capital projects that will be undertaken for the 2026/27. The projects listed below are one-off or cyclical in nature or are additional to funding levels which are ordinarily provided to undertake these activities.

Project Name	Project Cost \$'000
Customer Experience Uplift	30
Alternative Revenue Project	20
Community Engagement	60
Aquatics Review	45
LTFP Review	20
Multi EA Negotiations	15
Creswick Town Hall Masterplan	30
<b>TOTAL NON-CAPITAL PROJECTS</b>	<b>220</b>

#### 4.7 Proposals to Lease Council Land

There is a requirement in the Local Government Act for Councils to disclose land that it leases to external people or entities in its Budget each year if it meets certain criteria. Under s115 of the Local Government Act, Council may enter into leases for a time period of longer than 10 years with the following entities in 2026/27:

- Smeaton Bowling Club
- Creswick Motorcycle Club
- Daylesford Men's Shed

## 05. Targeted Performance Indicators

### 5.1 Targeted Performance Indicators – Council selected

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.

In 2024, Local Government Victoria completed a review of the Local Government Performance Reporting (LGPR) framework. From 2026-27, the framework has shifted from a service / financial area model to an outcome-focused approach to ensure ongoing relevance. As part of this change, some indicators were retired, revised, or newly introduced. Council is also required to select and set targets for eight measures for the forthcoming year in the annual budget, as outlined below. Indicators marked 'N/A' reflect changes in methodology where previous results are not comparable.

Domain / Indicator	Measure	Note	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Community</b>	<b>Active travel infrastructure</b>								
Roads	The length of pedestrian footpaths and bicycle paths per head of population.		N/A	N/A	0.0046	0.0047	0.0049	0.0050	+
<b>Community</b>	<b>Library visits per head of population</b>								
Library services	The number of library visits per head of population.		3.8%	4.0%	4.2%	4.4%	4.7%	4.9%	+
<b>Environment</b>	<b>Gas usage</b>								
Energy consumption	The total units of metered gas purchased by Council per head of population		N/A	N/A	0.045	0.042	0.040	0.038	+
<b>Environment</b>	<b>Satisfaction with sealed local roads</b>								
Roads	The community satisfaction rating out of 100 with how Council has performed on the condition of sealed roads.		33	33	44	44	44	45	+
<b>Governance</b>	<b>Capital works planning</b>								
Financial decisions	The actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year.		126%	68%	85%	90%	90%	95%	+
<b>Governance</b>	<b>Permanent staff turnover</b>								
Strategic Planning	The number of permanent staff resignations and terminations as a percentage of the average number of staff.		22.4%	17.0%	17.0%	16.7%	16.3%	16.0%	+
<b>Governance</b>	<b>Satisfaction with Council decisions</b>								
Service Planning	Community satisfaction rating out of 100 with the performance of council in making decisions in the best interests of the community.		42	43	50	50	50	51	+
<b>Responsiveness</b>	<b>Council planning decisions upheld at VCAT</b>								
Statutory Planning	The percentage of planning application decisions subject to review by VCAT that were not set aside.		100	100	100	100	100	100	+

\* Further work will be undertaken to refine targets for 2027/28 and beyond.

#### Key to Target Trend:

- + Increase in Council's overall targets
- o Maintaining Council's overall targets
- Decrease in Council's overall targets

## 5.2 Targeted Performance Indicators – Mandatory

The following table highlights Council’s current and projected performance across a selection of targeted performance indicators. These indicators provide a useful analysis of Council’s intentions and performance and should be interpreted in the context of the organisation’s objectives. The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council’s Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Note	Actual 2024/25	Forecast 2025/26	Target 2026/27	Target Projections			Trend +/-
						2027/28	2028/29	2029/30	
<b>Governance</b>									
<b>Community engagement</b> (council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	47	53	54	54	54	54	0
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	98%	98%	98%	98%	98%	98%	o
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	27%	30%	68%	69%	70%	72%	+
<b>Environment</b>									
<b>Waste management</b> (waste is minimised and sustainability is promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	4	N/A	0.2710	0.266	0.260	0.252	0.2430	+
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	173%	104%	147%	152%	152%	168%	+
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	6	79%	89%	83%	101%	102%	89%	o
<b>Financial management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	63.4%	73.3%	69.7%	69.1%	69.1%	69.1%	o
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$3,799	\$3,681	\$3,594	\$3,523	\$3,621	\$3,667	+

\* Further work will be undertaken to refine targets for 2027/28 and beyond.

### Key to Target Trend:

- + Increase in Council's overall targets
- o Maintaining Council's overall targets
- Decrease in Council's overall targets

### 5.3 Financial Performance Indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 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	Actual	Forecast	Budget	Projections			Trend	
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-	
<b>Financial forecasting</b>									
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council’s activities)	<b>Non-current liabilities compared to own-source revenue</b>	42.4%	33.6%	27.0%	18.1%	11.2%	7.8%	+	
	Non-current liabilities / own source revenue								
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council’s activities)	<b>Loans and borrowings compared to own-source revenue</b>	50.7%	40.5%	33.4%	25.7%	18.0%	10.6%	+	
	Interest bearing loans and borrowings / own-source revenue								
	<b>Loans and borrowings repayments compared to own-source revenue</b>	5.6%	8.6%	8.3%	8.2%	7.9%	7.7%	+	
	Interest and principal repayments on interest bearing loans and borrowings / own-source revenue								
<b>Population</b> (population is a key driver of a Council’s ability to fund the delivery of services to the community)	<b>Expenses per head of population</b>	\$2,702	\$2,640	\$2,578	\$2,531	\$2,623	\$2,679	+	
	Total expenses / Population								
	<b>Infrastructure per head of population</b>	\$25,206	\$32,031	\$33,465	\$35,029	\$36,620	\$38,151	o	
	Value of infrastructure / Population								
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b>	\$1,810	\$1,941	\$1,979	\$2,048	\$2,110	\$2,174	o	
	Own source revenue / Population								
	<b>Recurrent grants per head of population</b>	\$665	\$311	\$454	\$478	\$497	\$516	o	
	Recurrent grants / Population								
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b>	173%	135%	147%	152%	152%	168%	+	
	Cash / current liabilities								
<b>Operating position</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b>	9	-6.1%	1.2%	-1.4%	4.2%	3.6%	4.5%	+
	Adjusted underlying surplus (deficit) / Adjusted underlying revenue								
<b>Rates effort</b> (rating level is set based on the community’s capacity to pay)	<b>Rates compared to property value</b>	0.28%	0.30%	0.30%	0.30%	0.30%	0.30%	o	
	Rate revenue / CIV of rateable properties in the municipal district								
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b>	\$1,740	\$1,928	\$1,988	\$2,038	\$2,087	\$2,139	+	
	General rates and municipal charges / no. of property assessments								
<b>Rates collection</b> (rates and charges are being responsibly collected)	<b>Rates and charges debt</b>	21%	13%	14%	12%	11%	11%	o	
	Unpaid rates and charges / all rates and charges								

#### 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

### Council selected measures with targets

#### 1. Active travel infrastructure

The target for this indicator has been determined based on projected population growth and the expected delivery of infrastructure associated with new developments. It also reflects Council's commitment to supporting community health and wellbeing outcomes, consistent with the Municipal Public Health and Wellbeing Plan, by facilitating opportunities for active transport.

#### 2. Library visits per head of population

The target is based on historical visitation trends and expected demand, aligned with Council Plan objectives to support lifelong learning, social inclusion, and access to community facilities. The measure is part of the measures of success within the Council Plan 2025-2029.

#### 3. Gas usage

The target reflects forecast consumption across Council operations and aligns with Council's Climate Change and Sustainability strategies aimed at improving energy efficiency and reducing emissions over time.

#### 4. Satisfaction with sealed local roads

The target is based on asset condition data and reflects the outcomes of investment levels set in the Asset Plan and long-term Financial Plan.

#### 5. Capital works planning

The target reflects Council's capacity to deliver the adopted Capital Works Program, as set out in the Budget and Financial Plan, supported by project planning and asset management practices.

#### 6. Permanent staff turnover

The target is based on the objective of reducing staff turnover to be lower than the average of other small rural Councils. This measure is included as an indicator of the success of the Council Plan 2025-2029 which is reported on annually.

#### 7. Satisfaction with Council decisions

The target reflects Council Plan commitments to good governance, transparency, and community confidence in decision-making processes.

#### 8. Council planning decisions upheld at VCAT

The target is based on historical performance and reflects alignment with the Planning Scheme, legislative requirements, and sound decision-making practices.

### Mandatory Measures

#### 1. Satisfaction with consultation and engagement

The target aligns with Council's Community Engagement Policy and Council Plan objective to improve community participation and engagement in decision-making.

#### 2. Sealed local roads below intervention level

The target is based on asset condition data and reflects the outcomes of investment levels set in the Asset Plan and long-term Financial Plan.

#### 3. Planning applications decided within required timeframes

The target reflects statutory requirements and is aligned with service standards, resourcing, and process improvements identified in Council's planning service delivery framework. The measure as an indicator of

success in the Council Plan 2025-2029.

**4. Kerbside collection waste to landfill per serviced property**

The target is based on historical waste data and assumes implementation of planned waste service changes, including diversion initiatives and regulatory requirements. A reworded target based on previous year's LGPRF measures is included as an indicator of success in the Council Plan 2025-2029.

**5. Current assets compared to current liabilities**

The target supports maintaining a prudent liquidity position and aligns with Council's Financial Plan and long-term financial sustainability objectives.

**6. Asset renewal and upgrade compared to depreciation**

The target aligns with Council's Asset Plan and reflects the objective of maintaining the condition and performance of infrastructure over time through appropriate renewal investment.

**7. Rates compared to adjusted underlying revenue**

The target reflects compliance with rate capping legislation and alignment with Council's Revenue and Rating Plan and Financial Plan.

**8. Expenses per property assessment**

The target reflects forecast cost pressures and service delivery levels, aligned with assumptions outlined in the Budget and Financial Plan.

## 06. 10-year financial statements

### 6.1 Comprehensive Income Statement

	Forecast / Actual										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	29,258	29,554	30,714	31,660	32,629	33,622	34,641	35,685	36,755	37,851	38,987
Statutory fees and fines	908	940	1,080	1,118	1,157	1,197	1,239	1,283	1,328	1,374	1,415
User fees	807	922	865	904	944	987	1,031	1,078	1,126	1,177	1,212
Grants - Operating	5,236	7,639	8,046	8,358	8,682	9,019	9,369	9,733	10,112	10,505	10,820
Grants - Capital	6,603	2,781	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,996
Contributions - monetary	150	170	250	250	250	250	250	250	250	250	250
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	180	313	312	300	290	69	79	69	26	26	50
Other income	1,498	1,562	1,491	1,524	1,558	1,592	1,628	1,664	1,702	1,740	1,792
<b>Total income / revenue</b>	<b>44,640</b>	<b>43,880</b>	<b>44,696</b>	<b>46,051</b>	<b>47,448</b>	<b>48,675</b>	<b>50,176</b>	<b>51,700</b>	<b>53,236</b>	<b>54,860</b>	<b>56,523</b>
<b>Expenses</b>											
Employee costs	16,081	16,371	16,580	17,177	17,795	18,436	19,100	19,787	20,500	21,238	21,875
Materials and services	14,622	13,125	14,413	14,904	15,214	15,646	16,093	16,674	17,034	17,529	18,055
Depreciation	11,835	12,300	10,150	10,445	10,742	11,049	11,409	11,767	12,058	12,322	12,622
Depreciation - right of use assets	165	165	-	-	-	-	-	-	-	-	-
Allowance for impairment losses	230	6	5	5	5	5	5	5	5	5	-
Borrowing costs	555	479	403	322	237	109	103	62	24	-	-
Other expenses	930	923	1,031	1,277	1,085	1,127	1,138	1,416	1,195	1,244	1,281
<b>Total expenses</b>	<b>44,417</b>	<b>43,369</b>	<b>42,581</b>	<b>44,130</b>	<b>45,078</b>	<b>46,372</b>	<b>47,848</b>	<b>49,711</b>	<b>50,816</b>	<b>52,338</b>	<b>53,833</b>
<b>Surplus/(deficit) for the year</b>	<b>222</b>	<b>511</b>	<b>2,115</b>	<b>1,921</b>	<b>2,370</b>	<b>2,303</b>	<b>2,328</b>	<b>1,989</b>	<b>2,420</b>	<b>2,522</b>	<b>2,689</b>
<b>Other comprehensive income</b>											
<b>Items that will not be reclassified to surplus or deficit in future periods</b>											
Net asset revaluation gain /(loss)	26,242	26,504	26,769	27,037	27,307	27,580	27,856	28,135	28,416	28,700	28,987
<b>Total other comprehensive income</b>	<b>26,242</b>	<b>26,504</b>	<b>26,769</b>	<b>27,037</b>	<b>27,307</b>	<b>27,580</b>	<b>27,856</b>	<b>28,135</b>	<b>28,416</b>	<b>28,700</b>	<b>28,987</b>
<b>Total comprehensive result</b>	<b>26,464</b>	<b>27,015</b>	<b>28,884</b>	<b>28,958</b>	<b>29,677</b>	<b>29,883</b>	<b>30,184</b>	<b>30,124</b>	<b>30,836</b>	<b>31,222</b>	<b>31,676</b>

6.2 Balance Sheet

	Forecast / Actual										
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	8,743	9,226	9,674	9,680	10,922	12,932	14,895	15,187	17,589	20,697	23,535
Trade and other receivables	5,341	5,772	5,813	5,855	6,223	6,218	6,213	6,208	6,203	6,198	6,198
Other financial assets	190	190	190	190	190	190	190	190	190	190	190
Inventories	12	12	12	12	12	12	12	12	12	12	12
Other assets	161	161	161	161	161	161	161	161	161	161	161
<b>Total current assets</b>	<b>14,447</b>	<b>15,361</b>	<b>15,850</b>	<b>15,899</b>	<b>17,509</b>	<b>19,513</b>	<b>21,471</b>	<b>21,758</b>	<b>24,155</b>	<b>27,258</b>	<b>30,096</b>
<b>Non-current assets</b>											
Property, infrastructure, plant & equipment	538,887	563,013	589,336	616,099	641,857	668,602	695,989	725,085	752,929	781,049	809,887
Right-of-use assets	853	853	853	853	853	853	853	853	853	853	853
<b>Total non-current assets</b>	<b>539,740</b>	<b>563,866</b>	<b>590,189</b>	<b>616,952</b>	<b>642,710</b>	<b>669,455</b>	<b>696,842</b>	<b>725,938</b>	<b>753,782</b>	<b>781,902</b>	<b>810,740</b>
<b>Total assets</b>	<b>554,186</b>	<b>579,228</b>	<b>606,039</b>	<b>632,850</b>	<b>660,219</b>	<b>688,968</b>	<b>718,313</b>	<b>747,696</b>	<b>777,937</b>	<b>809,160</b>	<b>840,836</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	4,086	4,086	4,086	4,086	4,086	4,086	4,086	4,086	4,086	4,086	4,086
Trust funds and deposits	1,666	1,666	1,697	1,734	1,694	1,694	1,694	1,694	1,694	1,694	1,694
Contract and other liabilities	418	418	418	418	418	418	418	418	418	418	418
Provisions	2,515	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215
Interest-bearing liabilities	1,896	1,896	1,896	1,896	1,896	1,896	1,057	317	0	0	0
Lease liabilities	135	135	135	135	135	135	135	135	135	135	135
<b>Total current liabilities</b>	<b>10,716</b>	<b>10,416</b>	<b>10,448</b>	<b>10,485</b>	<b>10,445</b>	<b>10,445</b>	<b>9,606</b>	<b>8,866</b>	<b>8,549</b>	<b>8,549</b>	<b>8,549</b>
<b>Non-current liabilities</b>											
Provisions	412	412	412	412	412	412	412	412	412	412	412
Interest-bearing liabilities	9,941	7,967	5,863	3,679	1,410	278	278	278	0	0	0
Lease liabilities	613	613	613	613	613	613	613	613	613	613	613
Other Liabilities	10	10	10	10	10	10	10	10	10	10	10
<b>Total non-current liabilities</b>	<b>10,976</b>	<b>9,002</b>	<b>6,899</b>	<b>4,715</b>	<b>2,446</b>	<b>1,314</b>	<b>1,314</b>	<b>1,314</b>	<b>1,036</b>	<b>1,036</b>	<b>1,036</b>
<b>Total liabilities</b>	<b>21,692</b>	<b>19,418</b>	<b>17,346</b>	<b>15,200</b>	<b>12,891</b>	<b>11,759</b>	<b>10,920</b>	<b>10,180</b>	<b>9,585</b>	<b>9,585</b>	<b>9,585</b>
<b>Net assets</b>	<b>532,494</b>	<b>559,809</b>	<b>588,693</b>	<b>617,651</b>	<b>647,328</b>	<b>677,210</b>	<b>707,393</b>	<b>737,517</b>	<b>768,353</b>	<b>799,576</b>	<b>831,252</b>
<b>Equity</b>											
Accumulated surplus	139,706	140,186	142,252	144,173	146,293	148,596	150,924	152,913	155,333	157,855	160,544
Reserves	392,788	419,623	446,442	473,479	501,036	528,613	556,468	584,604	613,019	641,721	670,708
<b>Total equity</b>	<b>532,494</b>	<b>559,809</b>	<b>588,693</b>	<b>617,651</b>	<b>647,328</b>	<b>677,210</b>	<b>707,393</b>	<b>737,517</b>	<b>768,353</b>	<b>799,576</b>	<b>831,252</b>

### 6.3 Change in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>				
Balance at beginning of the financial year	506,030	139,980	360,022	6,029
Surplus/(deficit) for the year	26,464	222	26,242	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(1,718)	-	1,718
Transfers from other reserves	-	1,222	-	(1,222)
<b>Balance at end of the financial year</b>	<b>532,494</b>	<b>139,707</b>	<b>386,264</b>	<b>6,524</b>
<b>2027 Budget</b>				
Balance at beginning of the financial year	532,494	139,707	386,264	6,524
Surplus/(deficit) for the year	27,015	511	26,504	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(1,021)	-	1,021
Transfers from other reserves	-	690	-	(690)
<b>Balance at end of the financial year</b>	<b>559,509</b>	<b>139,887</b>	<b>412,768</b>	<b>6,855</b>
<b>2028</b>				
Balance at beginning of the financial year	559,509	139,887	412,768	6,855
Surplus/(deficit) for the year	28,884	2,115	26,769	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(200)	-	200
Transfers from other reserves	-	150	-	(150)
<b>Balance at end of the financial year</b>	<b>588,393</b>	<b>141,952</b>	<b>439,537</b>	<b>6,905</b>
<b>2029</b>				
Balance at beginning of the financial year	588,393	141,952	439,537	6,905
Surplus/(deficit) for the year	28,958	1,921	27,037	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>617,350</b>	<b>143,873</b>	<b>466,574</b>	<b>6,905</b>
<b>2030</b>				
Balance at beginning of the financial year	617,350	143,873	466,574	6,905
Surplus/(deficit) for the year	29,677	2,370	27,307	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(250)	-	250
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>647,028</b>	<b>145,993</b>	<b>493,881</b>	<b>7,155</b>

**2031**

Balance at beginning of the financial year	647,028	145,993	493,881	7,155
Surplus/(deficit) for the year	29,883	29,883	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(250)	-	250
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>676,911</b>	<b>175,626</b>	<b>493,881</b>	<b>7,405</b>

**2032**

Balance at beginning of the financial year	676,911	175,626	493,881	7,405
Surplus/(deficit) for the year	30,184	30,184	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(250)	-	250
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>707,094</b>	<b>205,560</b>	<b>493,881</b>	<b>7,655</b>

**2033**

Balance at beginning of the financial year	707,094	205,560	493,881	7,655
Surplus/(deficit) for the year	30,124	30,124	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>737,218</b>	<b>235,684</b>	<b>493,881</b>	<b>7,655</b>

**2034**

Balance at beginning of the financial year	737,218	235,684	493,881	7,655
Surplus/(deficit) for the year	30,836	30,836	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(500)	-	500
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>768,054</b>	<b>266,019</b>	<b>493,881</b>	<b>8,155</b>

**2035**

Balance at beginning of the financial year	768,054	266,019	493,881	8,155
Surplus/(deficit) for the year	31,222	31,222	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(500)	-	500
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>799,276</b>	<b>296,741</b>	<b>493,881</b>	<b>8,655</b>

**2036**

Balance at beginning of the financial year	799,276	296,741	493,881	8,655
Surplus/(deficit) for the year	-	-	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>799,276</b>	<b>296,741</b>	<b>493,881</b>	<b>8,655</b>

## 6.4 Cash Flow Statement

	Forecast / Actual										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	31,001	28,667	30,668	31,612	32,256	33,622	34,641	35,685	36,755	37,851	38,987
Statutory fees and fines	908	940	1,080	1,118	1,157	1,197	1,239	1,283	1,328	1,374	1,415
User fees	807	922	865	904	944	987	1,031	1,078	1,126	1,177	1,212
Grants - operating	4,168	7,639	8,046	8,358	8,682	9,019	9,369	9,733	10,112	10,505	10,820
Grants - capital	6,242	2,781	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,996
Contributions - monetary	150	170	250	250	250	250	250	250	250	250	250
Interest received	170	200	170	170	170	170	170	170	170	170	170
Rent Received	1,192	1,450	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Other receipts	136	362	121	154	188	222	258	294	332	370	422
Employee costs	(16,081)	(16,371)	(16,580)	(17,177)	(17,795)	(18,436)	(19,100)	(19,787)	(20,500)	(21,238)	(21,875)
Materials and services	(14,622)	(13,125)	(14,376)	(14,862)	(15,251)	(15,646)	(16,093)	(16,674)	(17,034)	(17,529)	(18,055)
Other payments	(930)	(923)	(1,036)	(1,282)	(1,088)	(1,127)	(1,138)	(1,416)	(1,195)	(1,244)	(1,281)
<b>Net cash provided by/(used in) operating activities</b>	<b>13,141</b>	<b>12,712</b>	<b>12,346</b>	<b>12,383</b>	<b>12,651</b>	<b>13,397</b>	<b>13,766</b>	<b>13,754</b>	<b>14,482</b>	<b>14,824</b>	<b>15,261</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(15,441)	(10,502)	(10,261)	(10,621)	(9,548)	(10,837)	(11,653)	(13,352)	(11,717)	(11,973)	(12,473)
Proceeds from sale of property, infrastructure, plant and equipment	180	727	869	750	645	692	792	692	257	257	50
<b>Net cash provided by/ (used in) investing activities</b>	<b>(15,261)</b>	<b>(9,775)</b>	<b>(9,392)</b>	<b>(9,871)</b>	<b>(8,903)</b>	<b>(10,145)</b>	<b>(10,861)</b>	<b>(12,660)</b>	<b>(11,460)</b>	<b>(11,716)</b>	<b>(12,423)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(555)	(479)	(403)	(322)	(237)	(109)	(103)	(62)	(24)	-	-
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,951)	(1,974)	(2,103)	(2,184)	(2,269)	(1,132)	(839)	(740)	(596)	-	-
<b>Net cash provided by/(used in) financing activities</b>	<b>(2,506)</b>	<b>(2,454)</b>	<b>(2,506)</b>	<b>(2,506)</b>	<b>(2,506)</b>	<b>(1,241)</b>	<b>(942)</b>	<b>(802)</b>	<b>(620)</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(4,625)</b>	<b>483</b>	<b>448</b>	<b>6</b>	<b>1,242</b>	<b>2,011</b>	<b>1,963</b>	<b>292</b>	<b>2,402</b>	<b>3,108</b>	<b>2,838</b>
Cash and cash equivalents at the beginning of the financial year	13,369	8,744	9,226	9,674	9,680	10,921	12,932	14,895	15,187	17,589	20,697
<b>Cash and cash equivalents at the end of the financial year</b>	<b>8,744</b>	<b>9,226</b>	<b>9,674</b>	<b>9,680</b>	<b>10,922</b>	<b>12,932</b>	<b>14,895</b>	<b>15,187</b>	<b>17,589</b>	<b>20,697</b>	<b>23,535</b>

### 6.5 Statement of Capital Works

	Forecast /										
	Actual	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	2025/26										
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-	-	-	-	-	-
Buildings	2,819	1,329	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	1,280
<b>Total buildings</b>	2,819	1,329	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	1,280
<b>Total property</b>	2,819	1,329	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280	1,280
<b>Plant and equipment</b>											
Plant, machinery and equipment	2,053	1,611	2,222	2,245	2,057	2,674	3,541	2,200	1,071	1,098	1,098
Computers and telecommunications	-	650	215	221	226	232	238	244	250	256	256
Library books	-	63	65	66	68	70	71	73	75	77	77
<b>Total plant and equipment</b>	2,053	2,324	2,502	2,532	2,351	2,976	3,850	2,517	1,396	1,431	1,431
<b>Infrastructure</b>											
Roads	6,401	4,827	4,783	5,646	4,888	5,061	5,239	6,623	7,438	7,587	8,087
Bridges	376	237	1,077	248	255	261	267	1,218	281	288	288
Footpaths and cycleways	229	263	215	221	226	232	238	244	250	256	256
Drainage	320	110	106	108	111	114	116	119	122	125	125
Recreational, leisure and community facilities	2,061	1,412	248	237	243	267	273	262	287	294	294
Parks, open space and streetscapes	1,181	0	253	524	343	768	480	1,149	694	712	712
<b>Total infrastructure</b>	10,568	6,849	6,682	6,984	6,066	6,703	6,613	9,615	9,072	9,262	9,762
<b>Total capital works expenditure</b>	15,440	10,502	10,261	10,620	9,548	10,839	11,652	13,350	11,717	11,973	12,473
<b>Represented by:</b>											
New asset expenditure	3,176	198	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	10,955	8,976	10,261	10,620	9,548	10,837	11,653	13,352	11,717	11,973	12,473
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	1,309	1,329	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	15,440	10,503	10,261	10,620	9,548	10,837	11,653	13,352	11,717	11,973	12,473
<b>Funding sources represented by:</b>											
Grants	6,604	2,781	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,996
Contributions	1,372	20	-	-	-	-	-	-	-	-	-
Council cash	7,465	6,312	8,323	8,682	7,610	8,899	9,715	11,414	9,779	10,035	10,477
Borrowings	-	662	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	15,441	9,775	10,261	10,620	9,548	10,837	11,653	13,352	11,717	11,973	12,473

## 6.6 Statement of Human Resources

### 6.6 Statement of Human Resources

Staff expenditure	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
<b>Staff expenditure</b>											
Employee costs - operating	16,081	16,371	16,579	17,179	17,795	18,436	19,100	19,787	20,500	21,238	21,875
Employee costs - capital	1,043	1,534	1,119	1,160	1,201	1,245	1,289	1,336	1,384	1,434	1,477
<b>Total staff expenditure</b>	<b>17,124</b>	<b>17,905</b>	<b>17,698</b>	<b>18,339</b>	<b>18,996</b>	<b>19,681</b>	<b>20,389</b>	<b>21,123</b>	<b>21,884</b>	<b>22,672</b>	<b>23,352</b>

Staff numbers	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE	2035/36 FTE
<b>Staff numbers</b>											
Employees	157	157.8	156.2	156.2	156.2	156.2	156.2	156.2	156.2	156.2	156.2
<b>Total staff numbers</b>	<b>157</b>	<b>157.8</b>	<b>156.2</b>	<b>156.2</b>	<b>156.2</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>

Appendix A: Fees and Charges Schedule

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>COMPLIANCE</b>							
<b>Animals</b>							
Dog – Full Fee	Non-Statutory	Per Dog	N/A	Partial	\$174.00	\$187.00	\$13.00
Dog – Discounted Fee	Non-Statutory	Per Dog	N/A	Partial	\$51.00	\$62.00	\$11.00
Dog - Pension Concession (50% of the category the dog is in)	Non-Statutory	Per Dog	N/A	Partial	\$26.00	\$31.00	\$5.00
Dog - Dangerous/Restricted Breed Fee	Non-Statutory	Per Dog	N/A	Y	\$454.00	\$474.00	\$20.00
Dog - Menacing Dog Fee	Non-Statutory	Per Dog	N/A	Y	\$263.00	\$275.00	\$12.00
Dog - Kept for Breeding at a Registered Domestic Animal Business	Non-Statutory	Per Dog	N/A	Y	\$174.00	\$182.00	\$8.00
Dog - 1st Year Registration (50% of the category the dog is in)	Non-Statutory	Per Dog	N/A	Partial	\$87.00	\$91.00	\$4.00
Dog - 1st Year Registration Free - Discounted fee	Non-Statutory	Per Dog	N/A	N/A	\$0.00	\$0.00	\$0.00
Cat - Full fee	Non-Statutory	Per Cat	N/A	Partial	\$156.00	\$167.00	\$11.00
Cat - Discounted Fee	Non-Statutory	Per Cat	N/A	Partial	\$46.00	\$56.00	\$10.00
Cat - Pension Concession (50% of the category the cat is in)	Non-Statutory	Per Cat	N/A	Partial	\$23.00	\$28.00	\$5.00
Cat - 1st Year Registration (50% of the category the cat is in)	Non-Statutory	Per Cat	N/A	Partial	\$78.00	\$82.00	\$4.00
Cat - 1st Year Registration Free - Discounted fee	Non-Statutory	Per Cat	N/A	N/A	\$0.00	\$0.00	\$0.00
Cat - Kept for Breeding at a Registered Domestic Animal Business	Non-Statutory	Per Cat	N/A	Y	\$156.00	\$163.00	\$7.00
Cat - Cage Deposit Fee	Non-Statutory	Per Hire (Deposit Returned with Return of Cage)	N/A	Y	\$50.00	\$50.00	\$0.00
Replacement Tag	Non-Statutory	Per Tag	N/A	Y	\$11.00	\$11.50	\$0.50
Domestic Animal Business Registration - Renewal	Non-Statutory	Per Registration	N/A	Y	\$297.00	\$310.00	\$13.00
Domestic Animal Business Registration - New Registration	Non-Statutory	Per Registration	N/A	Y	150% of annual registration fee	150% of annual registration fee	\$0.00
Animal Reclaim Fee - From Pound	Non-Statutory	Per Reclaim	N/A	Y	\$300.00	\$314.00	\$14.00
Community Foster Care Network Registration	Non-Statutory	Per Registration	N/A	Y	\$43.00	\$45.00	\$2.00
<b>Live Stock Impounding - Agistment Fees</b>							
Medium Animals (Sheep/Goats)	Non-Statutory	Per Day/Per Animal	N/A	Y	\$30.00	\$31.00	\$1.00
Large Animals (Cows/Horses)	Non-Statutory	Per Day/Per Animal	N/A	Y	\$50.00	\$52.00	\$2.00
Sustenance Fees	Non-Statutory	Per Supply	N/A	Y	At Cost	At Cost	\$0.00
Identification Tags	Non-Statutory	Per Supply	N/A	Y	At Cost	At Cost	\$0.00
Transport Contractor Fees	Non-Statutory	Per Event	N/A	Y	At Cost	At Cost	\$0.00
Other Incurred Expenses ie. Vet Care, Euthanasia, Carcass Disposal etc	Non-Statutory	Per Event	N/A	Y	At Cost	At Cost	\$0.00
<b>Live Stock Impounding - Release Fees</b>							
Medium Animals (Sheep/Goats)	Non-Statutory	Up to 3 sheep or goats	N/A	Y	\$90.00	\$94.00	\$4.00
		4 + sheep or goats	N/A	Y	\$200.00	\$209.00	\$9.00
Large Animals (Cows/Horses)	Non-Statutory	Up to 3 cows or horses	N/A	Y	\$131.00	\$137.00	\$6.00
		4 + cows or horses	N/A	Y	\$355.00	\$371.00	\$16.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>COMPLIANCE</b>							
<b>Vehicle Fees</b>							
Impounded Vehicle Release Fee	Non-Statutory	Per Vehicle	N/A	Y	\$250.00	\$300.00	\$50.00
Towing Contractor Fees	Non-Statutory	Per Vehicle	N/A	Y	At Contractors Cost	At Contractors Cost	\$0.00
<b>Parking Fines</b>							
Overstay Time	Non-Statutory	Per Occurance/Per Day	0.2 Penalty Unit	Y	\$40.70	\$41.80	\$1.10
In No Parking Area	Non-Statutory	Per Occurance/Per Day	N/A	Y	\$0.00	\$0.00	\$0.00
Not Within Parking Bay	Non-Statutory	Per Occurance/Per Day	N/A	Y	\$0.00	\$0.00	\$0.00
Not Completely Within Parking Bay	Non-Statutory	Per Occurance/Per Day	N/A	Y	\$0.00	\$0.00	\$0.00
Stopped in a No Stopping Area	Non-Statutory	Per Occurance/Per Day	1 Penalty Unit	Y	\$203.50	\$209.10	\$5.60
Stopped in a Parking Area for the Charging of Electric Vehicles	Non-Statutory	Per Occurance/Per Day	0.6 Penalty Unit	Y	\$122.10	\$125.50	\$3.40
Stopped in a Parking Area for People with Disabilities	Non-Statutory	Per Occurance/Per Day	1 Penalty Unit	Y	\$203.50	\$209.10	\$5.60
<b>Outdoor Dining and Trading</b>							
<b>Outdoor Dining - Footpath (Policy 19(C))</b>							
Outdoor Dining - Footpath Area Rate (per m <sup>2</sup> /Year)	Non-Statutory	Per m <sup>2</sup> /Year	N/A	Y	N/A	\$35.00	
Outdoor Dining - Footpath Minimum (up to 4m <sup>2</sup> )	Non-Statutory	Per Year Minimum (up to 4m <sup>2</sup> )	N/A	Y	N/A	\$140.00	
<b>Outdoor Dining - Open Space (Policy 19(C))</b>							
Outdoor Dining - Open Space Seating Area (per m <sup>2</sup> /Year)	Non-Statutory	Per m <sup>2</sup> Per Year	N/A	Y	N/A	\$42.00	
Outdoor Dining - Open Space Minimum (up to 4m <sup>2</sup> )	Non-Statutory	Per Year Minimum (up to 4m <sup>2</sup> )	N/A	Y	N/A	\$168.00	
<b>Outdoor Dining - Seating</b>							
CBD & Non CBD Seating - Up to 6 Seats	Non-Statutory	Per Year	N/A	Y	\$195.00	\$0.00	
CBD & Non CBD Seating - 7-12 Seats	Non-Statutory	Per Year	N/A	Y	\$357.00	\$0.00	
CBD & Non CBD Seating - Over 13 Seats	Non-Statutory	Per Year	N/A	Y	\$592.00	\$0.00	
<b>Outdoor Dining Administration Fees</b>							
Outdoor Dining/Trading Permit Application Processing Fee - Non-Refundable	Non-Statutory	Per Application	N/A	Y	\$0.00	\$75.00	
Outdoor Dining/Trading - Open Space - Base Permit Fee	Non-Statutory	All Operators Per Permit Per Year	N/A	Y	\$0.00	\$150.00	
Outdoor Dining and Trading Permits have been benchmarked per the Revenue & Rating Plan 2025-2029.							
<b>Mobile &amp; Itinerant Trading</b>							
Mobile Trade Permit - Non Refundable Application Fee (All Permit Types)	Non-Statutory	Per Application	N/A	Y	\$0.00	\$150.00	\$150.00
Mobile Trade Permit - Sausage Sizzle/Bake Sale (not-for-profit organisations only)	Non-Statutory	Per Event	N/A	N/A	\$0.00	\$0.00	\$0.00
Mobile Trade Permit - Annual Permit (12 months) - Commercial Operator	Non-Statutory	Per Permit (12 months)	N/A	Y	\$0.00	\$1,500.00	\$1,500.00
Mobile Trade Permit - Seasonal Permit (6 months) - Commercial Operator	Non-Statutory	Per Permit (6 months)	N/A	Y	\$0.00	\$800.00	\$800.00
Mobile Trade Permit - Weekend Permit (Friday to Sunday Only) - Commercial Operator	Non-Statutory	Per Weekend	N/A	Y	\$0.00	\$250.00	\$250.00
Mobile Trade Permit - Single Day Trade - Commercial Operator	Non-Statutory	Per Day	N/A	Y	\$0.00	\$100.00	\$100.00
Mobile Trade Permit - Roaming Food Vehicle/Ice Cream Van (up to 3 months)	Non-Statutory	Per Permit (up to 3 months)	N/A	Y	\$0.00	\$400.00	\$400.00
Itinerant Trader - Other than Policy 19 - Annual	Non-Statutory	Annual	N/A	Y	\$565.00	\$600.00	\$35.00
Itinerant Trader - Other than Policy 19 - Up to 1 Week	Non-Statutory	Up to 1 Week	N/A	Y	\$190.00	\$300.00	\$110.00
Local Market holders are excluded from Mobile & Itinerant Trading Fees and Charges							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>COMPLIANCE</b>							
<b>Trading</b>							
A-Frame Signage	Non-Statutory	Per Year	N/A	Y	\$100.00	\$105.00	\$5.00
Goods for Display or Sale - Footpath	Non-Statutory	Per Year	N/A	Y	\$163.00	\$170.00	\$7.00
Goods for Display or Sale - Open Space	Non-Statutory	Per Year	N/A	Y	\$0.00	\$200.00	\$200.00
Wind Barriers CBD & Non CBD	Non-Statutory	Per Year	N/A	Y	\$96.00	\$100.00	\$4.00
Other items - such as Planter Boxes, Heaters, Umbrellas, Decorative Items etc	Non-Statutory	Per Year	N/A	Y	\$92.00	\$96.00	\$4.00
Late Fee - On Renewal of Permits (if Not Received within 14 days of Due Date)	Non-Statutory	Per Renewal	N/A	Y	50% of annual permit fee	50% of annual permit fee	N/A
Skip Bin Permit	Non-Statutory	Per week or part thereof	N/A	Y	\$145.00	\$152.00	\$7.00
Busking Permit - Per Day (Waived for applicants under 18 years)	Non-Statutory	Per Day	N/A	Y	\$30.00	\$35.00	\$5.00
	Non-Statutory	Per Year	N/A	Y	\$140.00	\$146.00	\$6.00
Farm Gate Sale	Non-Statutory	Per Stall	N/A	N/A	\$0.00	\$0.00	\$0.00
Street Stalls	Non-Statutory	Per Day	N/A	Y	\$50.00	\$80.00	\$30.00
<b>Trail Operator (Guided walks, MTB/e-bike tours, wellness tours)</b>							
Commercial Trail Operator Permit - Annual	Non-Statutory	Per Operator/Per Year	N/A	Y	\$0.00	\$350.00	\$350.00
Commercial Trail Operator Permit - Seasonal	Non-Statutory	Per Operator/Per 6 month Period	N/A	Y	\$0.00	\$220.00	\$220.00
Commercial Trail Operator Permit - Single Day/Casual Use	Non-Statutory	Per Day	N/A	Y	\$0.00	\$75.00	\$75.00
Commercial Trail Permit - Amendment Fee	Non-Statutory	Per Amendment	N/A	Y	\$0.00	\$75.00	\$75.00
<b>Hoarding/Fencing/Gantry</b>							
Hoarding/Fencing Permit	Non-Statutory	Per Week or Part Thereof	N/A	Y	\$150.00	\$250.00	\$100.00
Hoarding/Gantry Application Fee	Non-Statutory	Per Application	N/A	Y	\$0.00	\$150.00	\$150.00
Hoarding/Gantry Permit Fee	Non-Statutory	Per Permit	N/A	Y	\$0.00	\$175.00	\$175.00
Hoarding/Gantry Occupation Fee - Without Gantry	Non-Statutory	Per m <sup>2</sup> per day	N/A	Y	\$0.00	\$3.20	\$3.20
Hoarding/Gantry Occupation Fee - With Gantry	Non-Statutory	Per m <sup>2</sup> per day	N/A	Y	\$0.00	\$2.12	\$2.12
Hoarding/Gantry Additional Inspection Fee	Non-Statutory	Per Inspection	N/A	Y	\$0.00	\$140.00	\$140.00
Hoarding/Gantry Out of Hours Inspection Fee	Non-Statutory	Per Inspection	N/A	Y	\$0.00	\$420.00	\$420.00
Hoarding/Gantry Extension or Amendment Fee	Non-Statutory	Per Amendment	N/A	Y	\$0.00	\$135.00	\$135.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>COMPLIANCE</b>							
<b>Other</b>							
Tradesperson Parking Permit	Non-Statutory	Per Day	N/A	Y	\$40.00	\$42.00	\$2.00
Excess Animals Permit	Non-Statutory	Per Application	N/A	Y	\$140.00	\$146.00	\$6.00
Occupation of Road for Works	Non-Statutory	Per Week or Part Thereof	N/A	Y	\$150.00	\$157.00	\$7.00
Roadside Grazing Permit	Non-Statutory	Per Year	N/A	Y	\$130.00	\$136.00	\$6.00
Droving for a Distance	Non-Statutory	>2km	N/A	Y	\$200.00	\$209.00	\$9.00
Realestate Agent Directional Sign	Non-Statutory	Per Franchise Per Year	N/A	Y	\$250.00	\$261.00	\$11.00
Other Advertising Signs - includes event signage, election signage, or other temporary signage	Non-Statutory	Per Event	N/A	Y	\$40.00	\$42.00	\$2.00
Clothing Bins	Non-Statutory	Per Bin	N/A	Y	\$150.00	\$157.00	\$7.00
Open Air Burning	Non-Statutory	Per Day	N/A	Y	\$30.00	\$31.00	\$1.00
Other Local Law Permits (not separately identified) issued in accordance with the provisions of General Local Law No 2	Non-Statutory	Per Permit Application	N/A	Y	\$152.00	\$159.00	\$7.00
Firewood Collection	Non-Statutory	Per Collection	N/A	N/A	\$0.00	\$0.00	\$0.00
Firewood Collection - Non Residents	Non-Statutory	Per Collection	N/A	Y	\$34.00	\$36.00	\$2.00
Planting Vegetation	Non-Statutory	Per Planting Application	N/A	N/A	\$0.00	\$0.00	N/A
Late Fee - if Application Received with less than 5 business days to Process Permit	Non-Statutory	Per Application	N/A	Y	50% of permit fee	50% of permit fee	N/A
<b>Camping</b>							
Camping in a Public Place	Non-Statutory	Per Day Per Campsite	N/A	Y	\$30.00	\$45.00	\$15.00
Camping on Private Land - includes camping, caravans and removable dwellings	Non-Statutory	For a Period Not Exceeding 12 months	N/A	Y	\$250.00	\$261.00	\$11.00
Temporary Event Campground on Public Ground - Application/Assessment Fee	Non-Statutory	Per Application	N/A	Y	\$0.00	\$200.00	\$200.00
Temporary Event Campground on Public Ground - Campsite Fee	Non-Statutory	Per Campsite/Per Night	N/A	Y	\$0.00	\$25.00	\$25.00
Temporary Event Campground on Public Ground - Additional Inspection Fee	Non-Statutory	Per Inspection	N/A	Y	\$0.00	\$140.00	\$140.00
Temporary Event Campground on Public Ground - After Hours Inspection Fee	Non-Statutory	Per Inspection	N/A	Y	\$0.00	\$420.00	\$420.00
Temporary Event Campground on Public Ground - Bond/Security Deposit	Non-Statutory	Per Event/Refundable	N/A	Y	\$0.00	\$1,000.00	\$1,000.00
<b>Fire Prevention</b>							
Private grass slashing administration fee in addition to the contractor's charge	Non-Statutory	Per Property/Per Event	N/A	Y	\$209.00	\$295.00	\$86.00
Costs of works to clear property	Non-Statutory	Per Property/Per Event	N/A	Y	At Cost	At Cost	\$0.00
Failing to comply with notice	Statutory	Per Notice	10 Penalty Units	N	\$2,035.10	\$2,091.00	\$55.90

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>ENVIRONMENTAL HEALTH</b>							
<b>New Registrations</b>							
<b>CLASS 1: High risk unpackaged food supplied to vulnerable people</b>							
Premises include: Child Care, Aged Care and Nursing Homes	Non-Statutory	Per Location	N/A	Y	\$1,520.00	\$1,588.00	\$68.00
<b>CLASS 2: Handling unpackaged high risk potentially hazardous foods</b>							
2(A) Premises include: Large function centres, Manufacturers with broad distribution, Supermarkets, and restaurants employing more than 20 staff	Non-Statutory	More than 20 Staff	N/A	Y	\$1,034.00	\$1,081.00	\$47.00
2(B) Premises include: Restaurants and takeaways employing less than 20 staff, cafes, caterers, home based manufacturers with small-scale distribution.	Non-Statutory	Less than 20 Staff	N/A	Y	\$1,034.00	\$1,081.00	\$47.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	Non-Statutory	Located at an Accommodation Premises	N/A	Y	\$850.00	\$888.00	\$38.00
2(D) Premises include: Community groups, sporting clubs serving full meals	Non-Statutory	Located at Community Group or Sporting Club	N/A	Y	\$265.00	\$277.00	\$12.00
<b>CLASS 3: Handling and supplying low risk unpackaged foods</b>							
(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	Non-Statutory	Per Annual Registration	N/A	Y	\$400.00	\$418.00	\$18.00
(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	Non-Statutory	Per Season/Event	N/A	Y	\$265.00	\$277.00	\$12.00
(C) Food distribution or warehousing, manufacturers with large-scale distribution	Non-Statutory	Per Year	N/A	Y	\$1,034.00	\$1,081.00	\$47.00
<b>CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods</b>							
(A) (A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	Non-Statutory	Per Annual Registration	N/A	Y	\$657.00	\$687.00	\$30.00
(B) (B) Home based or temporary food premises making chutneys, jams and relishes	Non-Statutory	Per Annual Registration	N/A	Y	\$400.00	\$418.00	\$18.00
<b>CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores) Notification Form required to be completed and submitted to Council.</b>							
<b>Non-Compliant Food Premises – Inspection Fees</b>							
Inspection Fee for Non-Compliant Food Premises – Class 2	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
Inspection Fee for Non-Compliant Food Premises – Class 3	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
<b>FoodTrader (Temporary and Mobile Premises)</b>							
Class 2 Food Vehicle or Stall (Community Group)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$250.00	\$261.00	\$11.00
Class 2 Food Vehicle or Stall (Business)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$550.00	\$575.00	\$25.00
Class 2 (Second food vehicle or stall of the same nature)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$265.00	\$277.00	\$12.00
Class 2 (Food vehicle or stall linked to a fixed premises)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$265.00	\$277.00	\$12.00
Class 3 Food Vehicle or Stall (Business)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$425.00	\$444.00	\$19.00
Class 3 Food Vehicle or Stall (Community Group)	Non-Statutory	Per Mobile/Temporary Premises	N/A	Y	\$190.00	\$199.00	\$9.00
Short-term Registration Fee - Business (1 event for no more than 2 consecutive days)	Non-Statutory	Per Event (No more than 2 consecutive days)	N/A	Y	\$200.00	\$209.00	\$9.00
Short-term Registration Fee - Community Group/Fundraiser (1 event for no more than 2 consecutive days)	Non-Statutory	Per Group/Per Fundraiser (1 Event no more than 2 consecutive days)	N/A	Y	\$60.00	\$63.00	\$3.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>ENVIRONMENTAL HEALTH</b>							
<b>New Registrations</b>							
<b>Other Fees</b>							
New Business Registration	Non-Statutory	Per Registration	N/A	Y	150% of annual registration fee	150% of annual registration fee	N/A
New Business Fast Track - registration required in 5 business days or less	Non-Statutory	Per Registration	N/A	Y	\$500.00	\$523.00	\$23.00
Food Sampling Fee - requests from businesses and resample of non-compliant samples	Non-Statutory	Per Sample/Review	N/A	Y	\$250.00	\$261.00	\$11.00
<b>Renewal of Registrations</b>							
<b>Failure to Renew from 30 days of expiry</b>	Non-Statutory	Per Failure	5 Penalty Units for a Person & 10 Penalty Units for a Body Corporate	N	Per Calculation	Per Calculation	N/A
<b>CLASS 1: High risk unpackaged food supplied to vulnerable people</b>							
Premises include: Child Care, Kindergartens, Aged Care and Nursing Homes	Non-Statutory	Per Year	N/A	Y	\$1,010.00	\$1,055.00	\$45.00
<b>CLASS 2: Handling unpackaged high risk potentially hazardous foods</b>							
2(A) Premises include: Large function centres, Manufacturers, Supermarkets, and restaurants employing more than 20 staff	Non-Statutory	Per Year	N/A	Y	\$677.00	\$707.00	\$30.00
2(B) Premises include: Restaurants, cafes, caterers, supermarkets, home based manufacturer, takeaway outlets employing less than 20 staff	Non-Statutory	Per Year	N/A	Y	\$677.00	\$707.00	\$30.00
2(C) Premises include: Prep and cooking of potentially hazardous foods for immediate consumption at accommodation getaway premises.	Non-Statutory	Per Year	N/A	Y	\$455.00	\$475.00	\$20.00
2(D) Premises include: Community groups, sporting clubs serving full meals	Non-Statutory	Per Year	N/A	Y	\$238.00	\$249.00	\$11.00
<b>CLASS 3: Handling and supplying low risk unpackaged foods</b>							
(A) Milk Bars, Convenience Stores, Fruit Stall, Pre-packaged and home based manufacturer.	Non-Statutory	Per Year	N/A	Y	\$402.00	\$420.00	\$18.00
(B) Seasonal Kiosks, Community Groups, Sporting Clubs (½ Annual Fee of Class 3(A))	Non-Statutory	Per Year	N/A	Y	\$171.00	\$179.00	\$8.00
(C) Food distribution, manufacturer, large warehouse	Non-Statutory	Per Year	N/A	Y	\$624.00	\$652.00	\$28.00
<b>CLASS 3A: Handling and supplying low risk unpackaged foods and high risk packaged foods</b>							
(A) (A) Accommodation Getaways - premises who cook and serve potentially hazardous food. Must not be prepared >2hrs in advance	Non-Statutory	Per Year	N/A	Y	\$455.00	\$475.00	\$20.00
(B) (B) Home based or temporary food premises making chutneys, jams and relishes	Non-Statutory	Per Year	N/A	Y	\$402.00	\$420.00	\$18.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>ENVIRONMENTAL HEALTH</b>							
<b>Renewal of Registrations</b>							
<b>CLASS 4: Low risk to public health packaged food (includes Newsagents, Pharmacies, Video Stores) (Notification Form required to be completed and submitted to Council)</b>							
<b>Non-Compliant Food Premises – Inspection Fees</b>							
Inspection Fee for Non-Compliant Food Premises – Class 2	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
Inspection Fee for Non-Compliant Food Premises – Class 3	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
Inspection Fee for Non-Compliant Food Premises – Class 3A	Non-Statutory	Per Inspection	N/A	Y	\$264.00	\$276.00	\$12.00
<b>FoodTrader (Temporary and Mobile Premises)</b>							
Class 2 Food Vehicle or Stall (Community Group)	Non-Statutory	Per Year	N/A	Y	\$217.00	\$227.00	\$10.00
Class 2 Food Vehicle or Stall (Business)	Non-Statutory	Per Year	N/A	Y	\$523.00	\$547.00	\$24.00
Class 2 (Second food vehicle or stall of the same nature)	Non-Statutory	Per Year	N/A	Y	\$262.00	\$274.00	\$12.00
Class 2 (Food vehicle or stall linked to a fixed premises)	Non-Statutory	Per Year	N/A	Y	\$262.00	\$274.00	\$12.00
Class 3 Food Vehicle or Stall (Business)	Non-Statutory	Per Year	N/A	Y	\$336.00	\$351.00	\$15.00
Class 3 Food Vehicle or Stall (Community Group)	Non-Statutory	Per Year	N/A	Y	\$167.00	\$175.00	\$8.00
Business - Per 1 Event	Non-Statutory	Per Business/Per Event/Per 2 Consecutive Days	N/A	Y	\$114.00	\$119.00	\$5.00
Community Group/Fundraiser (1 event for no more than 2 consecutive days)	Non-Statutory	Per Community Group or Fundraiser/Per Event/Per 2 Consecutive Days	N/A	Y	\$57.00	\$60.00	\$3.00
<b>Other Fees</b>							
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	Non-Statutory	Per Registration Renewal	N/A	Y	50% of annual reg fee	50% of annual reg fee	N/A
<b>Public Health and Wellbeing Act 2008</b>							
Beauty premises/day spa/nails/hair removal premises	Non-Statutory	Per Registration	N/A	Y	\$500.00	\$523.00	\$23.00
Skin Penetration - tattooing and piercing	Non-Statutory	Per Registration	N/A	Y	\$500.00	\$523.00	\$23.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)	Non-Statutory	Per Annual Registration with 1 to 5 Guests	N/A	Y	N/A	\$466.00	\$466.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)	Non-Statutory	Per Annual Registration with 6 to 10 Guests	N/A	Y	\$450.00	\$550.00	\$100.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)	Non-Statutory	Per Annual Registration with 11 to 20 Guests	N/A	Y	N/A	\$750.00	\$750.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)	Non-Statutory	Per Annual Registration with 21 to 50 Guests	N/A	Y	N/A	\$1,035.00	\$1,035.00
Prescribed Accommodation – hotels/motels, recreation camps, B&Bs (NOT self contained or exclusive use of Units, Villas, Houses)	Non-Statutory	Over 50 Persons	N/A	Y	\$1,000.00	\$2,000.00	\$1,000.00
New Hair Dresser Registration	Non-Statutory	Per Registration	N/A	Y	\$450.00	\$470.00	\$20.00
New Business Registration	Non-Statutory	Per Registration	N/A	Y	150% of annual reg fee	150% of annual reg fee	N/A
Transfer of Registration of Public Health and Wellbeing Premises	Non-Statutory	Per Transfer	N/A	Y	50% of annual reg fee	50% of annual reg fee	N/A
Late Fee - applicable to renewal of registration if the renewal fee is not received within 14 days of the due date	Non-Statutory	Per Renewal or Registration	N/A	Y	50% of annual reg fee	50% of annual reg fee	N/A

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>ENVIRONMENTAL HEALTH</b>							
<b>Residential Tenancies Act 1970</b>							
Caravan Parks	Statutory	3 Yearly Fee	5 Fee Units	N	\$84.10	\$86.30	\$2.20
Transfer of Registration	Statutory	Per Transfer	5 Fee Units	N	\$84.10	\$86.30	\$2.20
<b>Public Health and Wellbeing Regulations 2019</b>							
Category 1 Aquatic Facilities Annual Registration Fee	Non-Statutory	Per Registration	N/A	Y	\$237.00	\$248.00	\$11.00
Transfer of Registration Category 1 Aquatic Facilities	Non-Statutory	Per Transfer	N/A	Y	50% of annual reg fee	50% of annual reg fee	N/A
<b>Environment Protection Act 2017</b>							
Special Visit – Pre-purchase inspections	Non-Statutory	Per Visit	N/A	Y	\$314.00	\$328.00	\$14.00
Special Visit – Pre-purchase inspections within 48 hours	Non-Statutory	Per Visit	N/A	Y	\$470.00	\$491.00	\$21.00
New Septic Tank systems - Regulation 196 (1)b	Statutory	Per New Septic System	48.88 Fee Units	N	\$821.70	\$844.20	\$22.50
Major alteration to septic system N/A see New Septic tank systems e.g. increasing wastewater field, replacing an existing system	Statutory	Per Alteration	48.88 Fee Units	N	\$821.70	\$844.20	\$22.50
Minor alteration to septic system. Regulation 196 (1)a e.g. connecting new internal plumbing fixtures	Statutory	Per Alteration	37.25 Fee Units	N	\$626.20	\$643.30	\$17.10
Transfer onsite wastewater management system permit. Regulation 197	Statutory	Per Transfer	9.93 Fee Units	N	\$166.90	\$171.50	\$4.60
Fee to amend onsite wastewater management system permit. Regulation 198	Statutory	Per Amendment	10.38 Fee Units	N	\$174.50	\$179.30	\$4.80
Exception Fee for onsite wastewater management system permit. Regulation 199	Statutory	Per Exception	14.67 Fee Units	N	\$246.60	\$253.40	\$6.80
If Council assessment exceeds 2.6 hours, an additional fee of 5.94 fee units for each hour of assessment over. Regulation 199	Statutory	Per Additional Hour	5.94 Fee Units	N	\$99.85	\$102.60	\$2.75
Renewal Fee for onsite wastewater management system permit Regulation 200	Statutory	Per Renewal	8.31 Fee Units	N	\$139.70	\$143.50	\$3.80
Extension of Time for Septic Permit	Non-Statutory	Per Request	N/A	Y	\$316.00	\$330.00	\$14.00
<b>General Fees</b>							
Property Enquiries/Plan Search – Commercial (site history/copies of permits/copies of endorse plans/etc)	Non-Statutory	Per Enquiry	N/A	Y	\$259.00	\$271.00	\$12.00
Property Enquiries/Plan Search – Residential (site history/copies of permits/copies of endorse plans/etc)	Non-Statutory	Per Enquiry	N/A	Y	\$117.00	\$122.00	\$5.00
Written Request for General Advice	Non-Statutory	Per Request	N/A	Y	\$314.00	\$328.00	\$14.00
Special Request for Inspection – Septic, Food Premises	Non-Statutory	Per Request	N/A	Y	\$314.00	\$328.00	\$14.00
<b>Council applies a pro-rata application fee based on the annual calendar for any new premises application after 1 April.</b>							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Fees for amendment to Planning Scheme (Regulation 6)</b>							
<b>Stage 1</b>							
For:							
a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	Statutory	Per Amendment	206	N	\$3,462.86	\$3,557.60	\$94.74
<b>Stage 2</b>							
a) Considering:							
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Statutory	Per 10 Submissions for Amendment or Panel Referral	1021	N	\$17,163.01	\$17,632.70	\$469.69
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Statutory	Per 11-20 Submissions for Amendment or Panel Referral	2040	N	\$34,292.40	\$35,230.80	\$938.40
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	Statutory	Per 20+ Submissions for Amendment or Panel Referral	2727	N	\$45,840.87	\$47,095.30	\$1,254.43
b) providing assistance to a panel in accordance with section 158 of the Act; and c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; and d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.	Statutory	At Cost	N/A	N	At Cost	At Cost	N/A
<b>Stage 3</b>							
For:							
a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	Statutory	Per Amendment Adoption/Submission or Notice of Approval	32.5	N	\$546.33	\$561.30	\$14.98

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>Applications for Permits under Section 47 of the Planning and Environment Act (Regulation 9)</b>							
<b>CLASS 1</b> - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	Statutory	Per Permit Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 2</b> - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less.	Statutory	Per Lot Developed	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 3</b> - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000.	Statutory	Per Lot Developed	42.5	N	\$714.40	\$734.00	\$19.60
<b>CLASS 4</b> - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000.	Statutory	Per Lot Developed	87	N	\$1,462.50	\$1,502.50	\$40.00
<b>CLASS 5</b> - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000.	Statutory	Per Lot Developed	94	N	\$1,580.10	\$1,623.40	\$43.30
<b>CLASS 6</b> - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000.	Statutory	Per Lot Developed	101	N	\$1,697.80	\$1,744.30	\$46.50
<b>CLASS 7</b> - VicSmart application if the estimated cost of development is \$10,000 or less.	Statutory	Per Application	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 8</b> - VicSmart application if the estimated cost of development is more than \$10,000.	Statutory	Per Application	29	N	\$487.50	\$500.80	\$13.30
<b>CLASS 9</b> - VicSmart application to subdivide or consolidate land.	Statutory	Per Application	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 10</b> - VicSmart application other than class 7, class 8 or class 9 permit.	Statutory	Per Application	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 11</b> - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000.	Statutory	Per Development	77.5	N	\$1,302.80	\$1,338.40	\$35.60

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Applications for Permits under Section 47 of the Planning and Environment Act (Regulation 9)</b>							
<b>CLASS 12</b> - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000.	Statutory	Per Development	104.5	N	\$1,756.60	\$1,804.70	\$48.10
<b>CLASS 13</b> - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	Statutory	Per Development	230.5	N	\$3,874.70	\$3,980.70	\$106.00
<b>CLASS 14</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000.	Statutory	Per Development	587.5	N	\$9,875.90	\$10,146.10	\$270.20
<b>CLASS 15</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.	Statutory	Per Development	1732.5	N	\$29,123.30	\$29,920.30	\$797.00
<b>CLASS 16</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000.	Statutory	Per Development	3894	N	\$65,458.10	\$67,249.40	\$1,791.30
<b>CLASS 17</b> - To subdivide an existing building (other than a class 9 permit).	Statutory	Per Subdivision	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 21</b> - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Statutory	Per creation, variation or removal	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>Applications to amend permits under Section 72 of the Planning and Environment Act 1987 (Regulation 11)</b>							
<b>CLASS 1</b> - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 2</b> - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 3</b> - Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is \$10,000 or less.	Statutory	Per Amendment	13.5	N	\$226.90	\$233.10	\$6.20

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Applications to amend permits under Section 72 of the Planning and Environment Act 1987 (Regulation 11)</b>							
<b>CLASS 4</b> - Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$10,000 but not more than \$100,000.	Statutory	Per Amendment	42.5	N	\$714.40	\$734.00	\$19.60
<b>CLASS 5</b> - Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$100,00 but not more than \$500,000.	Statutory	Per Amendment	87	N	\$1,462.50	\$1,502.50	\$40.00
<b>CLASS 6</b> - Amendment to a class 2, class 3, class 4, class 5 or class 6 permit, * if the cost of any additional development permitted by the amendment is more than \$500,000.	Statutory	Per Amendment	94	N	\$1,580.10	\$1,623.40	\$43.30
<b>CLASS 7</b> - Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is \$10,000 or less.	Statutory	Per Amendment	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 8</b> - Amendment to a permit * that is the subject of VicSmart application, if the estimated cost of the additional development is more than \$10,000.	Statutory	Per Amendment	29	N	\$487.50	\$500.80	\$13.30
<b>CLASS 9</b> - Amendment to a class 9 permit.	Statutory	Per Amendment	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 10</b> - Amendment to a class 10 permit.	Statutory	Per Amendment	13.5	N	\$226.90	\$233.10	\$6.20
<b>CLASS 11</b> - Amendment to a class 11, class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less.	Statutory	Per Amendment	104.5	N	\$1,756.60	\$1,804.70	\$48.10
<b>CLASS 12</b> - Amendment to a class 12, class 13, class 14, class 15 or class 16 permit * if the estimated cost of any additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000.	Statutory	Per Amendment	230.5	N	\$3,874.70	\$3,980.70	\$106.00
<b>CLASS 13</b> - 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	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 14</b> - Amendment to a class 17 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 15</b> - Amendment to a class 18 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 16</b> - Amendment to a class 19 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 17</b> - Amendment to a class 20 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 18</b> - Amendment to a class 21 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90
<b>CLASS 19</b> - Amendment to a class 22 permit	Statutory	Per Amendment	89	N	\$1,496.10	\$1,537.00	\$40.90

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Other Statutory Fees</b>							
<b>Regulation 10</b> - For combined permit applications	Statutory	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.					
<b>Regulation 12</b> - Amend an application for a permit or an application to amend a permit	Statutory	<p>a) Under Section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at Regulation 9.</p> <p>b) Under Section 57A(3)(a) of the Act the fee to ammend an application to ammend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at Regulation 11 and any additional fee under c) below</p> <p>c) The fee for a request to amend an application for a permit after notice of the application has been given under section 52 of the Act is:  - 40% of the application fee for that class of permit (Reg 12(1) and (2)); and  - If the amendment results in a higher class of application/fee, the application must also pay the difference between 40% of the original class fee and the fee for the new class of application. (Reg 12(3)).</p>					
<b>Regulation 13</b> - For a combined application to amend permit	Statutory	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.					
<b>Regulation 14</b> - For a combined permit and planning scheme amendment	Statutory	Under Section 96A(4)(a) of the Act: The sum of the highest of the fees which would have applied if separate applications were made and 50% of each of the other fees which would have applied if separate applications were made.					
<b>Regulation 15</b> -For a certificate of compliance	Statutory	Per Certificate	22	N	\$369.80	\$379.90	\$10.10
<b>Regulation 16</b> - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Statutory	Per Agreement	44.5	N	\$748.00	\$768.50	\$20.50
<b>Regulation 17</b> - For application for planning certificate	Statutory	Per Non-Electronic Certificate	1.5	N	\$25.20	\$25.90	\$0.70
	Statutory	Per Electronic Certificate	0.49	N	\$8.20	\$8.50	\$0.30
<b>Regulation 18</b> -Determining whether anything has been done to the satisfaction of a person or body.	Statutory	Per Request	22	N	\$369.80	\$379.90	\$10.10

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Part 2: Administrative Charges (Non Statutory Fees)</b>							
<b>Enquiries</b>							
Written request for Heritage Control advice.	Non-Statutory	Per Request	N/A	Y	\$194.00	\$203.00	\$9.00
Written request for Demolition Control advice (Section 29A – Form 8).	Non-Statutory	Per Request	N/A	Y	\$194.00	\$203.00	\$9.00
Written request for General Planning advice.	Non-Statutory	Per Request	N/A	Y	\$194.00	\$203.00	\$9.00
Request a copy of a planning permit (on site archives - From 2012 onwards).	Non-Statutory	Per Permit	N/A	Y	\$60.00	\$63.00	\$3.00
Request a copy of a planning permit (off site archives - Pre 2012).	Non-Statutory	Per Permit	N/A	Y	\$347.00	\$363.00	\$16.00
Pre application advice including written response.	Non-Statutory	Per Application	N/A	Y	\$250.00	\$261.00	\$11.00
Pre-application meeting (Single dwelling/building, or works, or business)	Non-Statutory	Per Meeting	N/A	Y	N/A	\$200.00	\$200.00
Pre-application meeting (2-4 dwellings/lots)	Non-Statutory	Per Meeting	N/A	Y	N/A	\$250.00	\$250.00
Pre-application meeting (5 or more dwellings/lots & other)	Non-Statutory	Per Meeting	N/A	Y	N/A	\$400.00	\$400.00
<b>Extension of Time</b>							
First request.	Non-Statutory	Per Request	N/A	Y	\$318.00	\$332.00	\$14.00
Second request.	Non-Statutory	Per Request	N/A	Y	\$473.00	\$494.00	\$21.00
Third and subsequent requests.	Non-Statutory	Per Request	N/A	Y	\$708.00	\$743.00	\$35.00
<b>Refunds</b>							
Cancellation/withdrawal of application when no work carried out.	Non-Statutory	Per Request	N/A	Y	Refund of 1/2 of application fee.	Refund of 1/2 of application fee.	N/A
Cancellation/withdrawal after direction to advertise but before commenced.	Non-Statutory	Per Request	N/A	Y	Refund of 1/2 of application fee.	Refund of 1/2 of application fee.	N/A
Cancellation/withdrawal after advertising commenced.	Non-Statutory	Per Request	N/A	Y	No Refund	No Refund	\$0.00
Cancellation/withdrawal due to prohibited proposal (written planning advice will be provided).	Non-Statutory	Per Request	N/A	Y	\$183.00	\$191.00	\$8.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST Included	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>TOWN PLANNING</b>							
<b>Part 2: Administrative Charges (Non Statutory Fees)</b>							
<b>Other fees</b>							
Condition Plan Assessment (plans submitted for endorsement as required by conditions of a planning permit).	Non-Statutory	First Submission	N/A	Y	\$0.00	\$0.00	\$0.00
Condition Plan Assessment (plans submitted for endorsement as required by conditions of a planning permit).	Non-Statutory	Second and Subsequent Submissions	N/A	Y	\$120.00	\$125.00	\$5.00
Preparation and registration of section 173 agreement.	Non-Statutory	Per Agreement	N/A	Y	At Cost	At Cost	\$0.00
Review of Section 173 Agreement not prepared by Council.	Non-Statutory	At Cost	N/A	Y	Invoice to applicant	Invoice to applicant	\$0.00
Secondary Consent.	Non-Statutory	First Request	N/A	Y	\$318.00	\$332.00	\$14.00
Secondary Consent.	Non-Statutory	Subsequent Requests	N/A	Y	\$467.00	\$488.00	\$21.00
Miscellaneous Planning Consent.	Non-Statutory	Per Consent	N/A	Y	\$473.00	\$494.00	\$21.00
<b>Advertising</b>							
Advertising – A3 Notice.	Non-Statutory	Per Advertisement	N/A	Y	\$318.00	\$332.00	\$14.00
Advertising – Letters to adjoining owners.	Non-Statutory	Per Application/Advertisement	N/A	Y	\$69.00	\$72.00	\$3.00
Advertising – Notice in Newspaper.	Non-Statutory	At Cost	N/A	Y	Invoice to applicant	Invoice to applicant	\$0.00
<b>NOTES TO PLANNING FEES &amp; CHARGES</b>							
<b>Statutory Fees</b>							
These fees are cumulative unless otherwise stated.							
If your application or request falls into several categories the highest fee and half the lower fee are payable.							
<b>Administrative Charges for Photocopying and Printing</b>							
These charges are in accordance with those published by Hepburn Shire Council and subject to amendment.							
Please contact the Planning Customer Service for the list of charges.							
The preceding sections are a summary of the fees prescribed under the Planning and Environment (Fees) Regulations 2016, and is not a complete representation of these Regulations or other legislative provisions. Reference should be made to the Regulations to obtain the complete wording of individual fee Regulations and other Regulations (which include waiving and rebating provisions). Please visit <a href="http://www.planning.vic.gov.au">www.planning.vic.gov.au</a> for more details on the Planning and Environment (Fees) Regulations 2016 setting out the new fees and the Planning and Environment Act 1987.							
<b>Statutory fees as determined by legislation and therefore subject to any change in legislation.</b>							
Fee for amending a planning permit application depends on the Schedule of fees as per the Planning & Environment Regulations (Fees).							
Fee for lodging amended subdivision plans at certification stage depends on the schedule of fees as per the Planning & Environment Regulations (Fees).							
The non-statutory fees are above the benchmark for the surrounding municipalities. A policy is to be formed to determine future non statutory fee rises.							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>BUILDING SERVICES</b>							
<b>Dwellings, associated buildings and swimming pools</b>							
Alterations & additions up to \$50,000 - Class 1	Non-Statutory	Per Application	N/A	Y	\$1,802.00	\$2,043.00	\$241.00
Alterations and additions over \$50,000 - Class 1	Non-Statutory	Per Application	N/A	Y	\$1,802.00	\$2,297.00	\$495.00
Dwelling, relocation of dwellings, and units (per individual unit), additions and alterations >\$150,000.00	Non-Statutory	Per Application	N/A	Y	\$1,802.00	\$2,678.00	\$876.00
Outbuildings, garages, sheds - Class 10	Non-Statutory	Per Application	N/A	Y	\$1,802.00	\$1,200.00	(\$602.00)
Relocation of dwellings - security deposit	Non-Statutory	Per Application	N/A	Y	\$0.00	\$10,000.00	\$10,000.00
Class 10 - Fences, masts & miscellaneous structures	Non-Statutory	Per Application	N/A	Y	\$0.00	\$804.70	\$804.70
Swimming Pools	Non-Statutory	Per Permit	N/A	Y	\$719.00	\$1,100.00	\$381.00
Restumping and underpinning	Non-Statutory	Per Permit	N/A	Y	\$454.00	\$1,050.00	\$596.00
Conducting an assessment for compliance under AS3959 (Bushfire Code)	Non-Statutory	Per Assessment	N/A	Y	\$398.00	\$416.00	\$18.00
<b>Commercial/Industrial</b>							
Works valued up to \$50,000	Non-Statutory	Per Application	N/A	Y	\$1,082.00	\$1,974.00	\$892.00
Works valued over \$50,000 to \$150,000	Non-Statutory	Per Application	N/A	Y	\$2,164.00	\$2,286.00	\$122.00
Works valued over \$150,000	Non-Statutory	Per Application	N/A	Y	\$2,164.00	\$2,665.00	\$501.00
Lodgement Fees - Commercial/Industrial	Statutory	Per Lodgement	2.75	N	\$46.20	\$47.50	\$1.30
<b>Demolition</b>							
Demolition/removal - Class 1 and 10 building	Statutory	Per Application (\$782 plus Section 29A Fee)	4.6	N	\$859.30	\$861.40	\$2.10
Demolition/removal - Class 2 to 9 building	Statutory	Per Application (\$1,252 plus Section 29A Fee)	4.6	N	\$1,329.30	\$1,331.40	\$2.10
<b>Change of Use and Occupy a Place of Public Entertainment (POPE)</b>							
Change of use - Class 1A to class 1B buildings	Non-Statutory	Per Request	N/A	Y	\$0.00	\$1,200.00	\$1,200.00
Change of use - Class 10A to class 1A buildings	Non-Statutory	Per Request	N/A	Y	\$0.00	\$1,500.00	\$1,500.00
Change of use - Class 2 to Class 9 Buildings	Non-Statutory	Per Request	N/A	Y	\$0.00	\$2,100.00	\$2,100.00
Occupancy Permit Place of Public Entertainment-community based organisations > 5000 attendees	Non-Statutory	Per Permit	N/A	Y	\$0.00	\$475.00	\$475.00
Occupancy Permit Place of Public Entertainment less than 5000 attendees	Non-Statutory	Per Permit	N/A	Y	\$0.00	\$950.00	\$950.00
Occupancy Permit Place of Public Entertainment more than 5000 attendees	Non-Statutory	Per Permit	N/A	Y	\$0.00	\$1,150.00	\$1,150.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>BUILDING SERVICES</b>							
<b>Other Permits/Services</b>							
Report & Consent under Part 5 of the Regulations - siting variation	Statutory	Per Request	27.45	N	\$461.40	\$474.10	\$12.70
Report & Consent under Part 6, 10 of the Regulations - Approval of temporary occupation of a building	Statutory	Per Request	19.61	N	\$329.60	\$338.70	\$9.10
Report & Consent under Part 7 of the Regulations - siting variation	Statutory	Per Request	19.9	N	\$0.00	\$343.70	\$343.70
Report & Consent under Part 8 of the Act - Build Over Easement	Statutory	Per Request	27.45	N	\$461.40	\$474.10	\$12.70
Report & Consent - Consent under Section 29A of the Act (Demolition) - Form A	Statutory	Per Request	5.75	N	\$0.00	\$99.30	\$99.30
Building Permits - Private Lodgement	Statutory	Per Request	8.23	N	\$0.00	\$142.10	\$142.10
Permit - Extension of Time	Non-Statutory	Per Permit	N/A	Y	\$318.00	\$350.00	\$32.00
Building Permit - Amendment to Permit Only	Non-Statutory	Per Variation	N/A	Y	\$348.00	\$249.50	\$98.50
Building Permit - Variation to approved documents - works up to \$5,000	Non-Statutory	Per Variation	N/A	Y	\$348.00	\$249.50	\$98.50
Building Permit - Variation to approved documents - works over \$5,000	Non-Statutory	Per Variation	N/A	Y	\$348.00	\$450.00	\$102.00
Inspection Associated with Lapsed Permits	Non-Statutory	Per Inspection	N/A	Y	\$254.00	\$350.00	\$96.00
Rectification of Illegal Works (as per new works fee structure)	Non-Statutory	Per Application	N/A	Y	\$254.00	\$350.00	\$96.00
State Government Building Levy - Cost recovery of levy	Statutory	Per application/Per \$1,000 of Construction Value	N/A	N	\$1.28	\$1.28	\$0.00
Approval of temporary occupation of a building	Non-Statutory	Per Building	N/A	Y	\$0.00	\$430.20	\$430.20
Temporary Structures	Non-Statutory	Per Application	N/A	Y	\$348.00	\$430.20	\$82.20
Lodgement Fees - Payable on Council & Private Building Surveyor Projects	Statutory	Per Lodgement	8.23	N	\$138.35	\$142.10	3.75
Occupancy Permit Place of Public Entertainment - Community based organisation	Non-Satutory	>5000 attendees	N/A	Y	\$0.00	\$475.00	\$475.00
Occupancy Permit Place of Public Entertainment	Non-Satutory	<5000 attendees	N/A	Y	\$0.00	\$950.00	\$950.00
Occupancy Permit Place of Public Entertainment	Non-Satutory	>5000 attendees	N/A	Y	\$0.00	\$1,150.00	\$1,150.00
<b>Requests for Information</b>							
Property Certificates (Last 10 Years Information) - Building Regulation 51 Certificate	Statutory	Per Application	3.19	N	\$53.60	\$55.10	\$1.50
Copies of Plans from Building files	Non-Statutory	Per Application	N/A	Y	\$254.00	\$101.05	(\$152.95)
	Non-Statutory	Staff Time Per Hour	N/A	Y	N/A	\$120.00	\$120.00
Use of Council Building Inspector/Building Surveyor	Non-Statutory	Per Hour of Building Staff Time	N/A	Y	N/A	\$171.15	\$171.15
Use of Council Staff to assist with applications to Building Appeals Board	Non-Statutory	Per Hour of Building Staff Time	N/A	Y	N/A	\$237.70	\$237.70
Use of Council Municipal Building Surveyor	Non-Statutory	Per Hour of Building Staff Time	N/A	Y	N/A	\$260.80	\$260.80
<b>Swimming Pools and Spas - Registration &amp; Certificates</b>							
Pool or Spa Registration Fee	Statutory	Per Registration	2.15	N	\$36.10	\$37.10	\$1.00
Lodgement - Certificate of Compliance	Statutory	Per Certificate	1.38	N	\$23.20	\$23.80	\$0.60
Lodgement - Certificate of Non-Compliance	Statutory	Per Certificate	26	N	\$437.10	\$449.00	\$11.90
<b>Other Fees</b>							
Issue - Building Notice	Non-Satutory	Per Notice	N/A	Y	No Charge	No Charge	\$0.00
Issue - Building Order	Non-Satutory	Per Order	N/A	Y	\$941.00	\$983.00	\$42.00
<b>2026/27 BUILDING FEES &amp; CHARGES SCHEDULE ALIGNS WITH MOUNT ALEXANDER SHIRE COUNCIL'S FEES AND CHARGES, IN RECOGNITION OF THE SHARED SERVICES AGREEMENT</b>							
<b>NOTES:</b>							
1. Cost of works determined by Relevant Building Surveyor, unless contract applies.							
2. All fees quoted (unless determined by legislation) are a minimum basis.							
<b>Statutory fees are determined by legislation and therefore subject to any change in legislation.</b>							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>INFRASTRUCTURE</b>							
Residential - Asset Protection/Road Opening Permit	Non-Statutory	Per Application	N/A	Y	\$0.00	\$220.00	\$220.00
Commercial - Asset Protection/Road Opening Permit	Non-Statutory	Per Application	N/A	Y	\$0.00	\$330.00	\$330.00
<b>Legal Point of Discharge</b>							
Legal Point of Discharge	Statutory	Per Property	14.17	N	\$238.20	\$244.70	\$6.50
<b>Consent to Work on Road where speed greater than 50 kph</b>							
Works on road, shoulder or pathway (max speed greater than 50 kph)	Statutory	Per Application	43.1	N	\$724.50	\$744.30	\$19.80
Road but <b>NOT</b> on roadway, shoulder or pathway	Statutory	Per Application	23.5	N	\$395.00	\$405.80	\$10.80
Minor works but <b>NOT</b> on a road, shoulder or pathway	Statutory	Per Application	6	N	\$100.90	\$103.60	\$2.70
<b>Consent to Work on Road where speed not more than 50 kph</b>							
Works on road, shoulder or pathway	Statutory	Per Application	23.5	N	\$395.00	\$405.80	\$10.80
Road but <b>NOT</b> on roadway, shoulder or pathway	Statutory	Per Application	6	N	\$100.90	\$103.60	\$2.70
Minor works on a road, shoulder or pathway	Statutory	Per Application	9.3	N	\$156.30	\$160.60	\$4.30
Minor works but <b>NOT</b> on a road, shoulder or pathway	Statutory	Per Application	6	N	\$100.90	\$103.60	\$2.70
<b>Road Discontinuance Fee</b>							
Road Discontinuance Fee	Non-Statutory	Per Application	N/A	Y	\$784.00	\$819.00	\$35.00
<b>Street Signage (Non-Council)</b>							
Blade supply and installation	Non-Statutory	Per Sign	N/A	Y	\$277.00	\$430.00	\$153.00
Blade plus pole supply and installation	Non-Statutory	Per Sign	N/A	Y	\$348.00	\$700.00	\$352.00
Other - On application	Non-Statutory	Per Sign	N/A	Y	N/A	On Application	N/A
<b>Land Use Activity Agreements (LUAA)</b>							
Facilitation fee - Advisory	Non-Statutory	Per Application	N/A	Y	\$451.00	\$471.00	\$20.00
Facilitation fee - Negotiation and other	Non-Statutory	Per Application	N/A	Y	\$1,688.00	\$1,764.00	\$76.00
<b>Water Sensitive Urban Design Contribution (WSUD)</b>							
Low density subdivision (>2000 sq/m)	Non-Statutory	Per Square Metre	N/A	Y	\$1.10	\$1.15	\$0.05
					Minimum Contribution \$1,670		
Standard sizes subdivision (450 sq/m to 2000 sq/m)	Non-Statutory	Per Square Metre	N/A	Y	\$8.70	\$9.00	\$0.30
					Minimum Contribution \$1,670		
Industrial/Commercial Development	Non-Statutory	Per Square Metre	N/A	Y	\$10.90	\$11.30	\$0.40
					Minimum Contribution \$1,670		
Minimum contribution fee (Including when a partial contribution is made)	Non-Statutory	Per Subdivision	N/A	Y	\$1,600.00	\$1,670.00	\$70.00
Partial contributions will be based on the amount of treatment that will not be met with proposed stormwater treatment infrastructure. For example, if a treatment will achieve 80% then the partial contribution will be 20% of the rate based on the development type.	Non-Statutory	Per Subdivision	N/A	Y	N/A	N/A	N/A

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>WASTE</b>							
Standard Garbage Bag	Non-Statutory	Ratepayer/Resident Approximately 120 Litres	N/A	Y	\$12.00	\$12.00	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Approximately 120 Litres	N/A	Y	\$12.00	\$14.00	\$2.00
240 Litre Wheelie Bin	Non-Statutory	Ratepayer/Resident Approximately 240 Litres	N/A	Y	\$17.50	\$19.00	\$1.50
	Non-Statutory	Non-Ratepayer/Resident Approximately 240 Litres	N/A	Y	\$17.50	\$28.00	\$10.50
Car/Boot Load	Non-Statutory	Ratepayer/Resident (½ m <sup>3</sup> max)	N/A	Y	\$35.00	\$38.00	\$3.00
	Non-Statutory	Non-Ratepayer/Resident (½ m <sup>3</sup> max)	N/A	Y	\$35.00	\$56.00	\$21.00
Utility/Small Trailer	Non-Statutory	Ratepayer/Resident (1.0 m <sup>3</sup> max)	N/A	Y	\$70.00	\$76.00	\$6.00
	Non-Statutory	Non-Ratepayer/Resident (1.0 m <sup>3</sup> max)	N/A	Y	\$70.00	\$113.00	\$43.00
Other Loads that are non-commercial	Non-Statutory	Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$70.00	\$90.00	\$20.00
	Non-Statutory	Non-Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$70.00	\$113.00	\$43.00
Commercial or Industrial Waste	Non-Statutory	Not Accepted	N/A	Y	Not Accepted	Not Accepted	N/A
Clean Green Waste	Non-Statutory	Ratepayer/Resident Up to 240L Bin	N/A	Y	\$8.00	\$8.50	\$0.50
	Non-Statutory	Non-Ratepayer/Resident Up to 240L Bin	N/A	Y	\$8.00	\$10.50	\$2.50
Clean Green Waste	Non-Statutory	Ratepayer/Resident Up to ½ m <sup>3</sup>	N/A	Y	\$16.00	\$17.00	\$1.00
	Non-Statutory	Non-Ratepayer/Resident Up to ½ m <sup>3</sup>	N/A	Y	\$16.00	\$21.00	\$5.00

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>WASTE</b>							
Clean Green Waste	Non-Statutory	Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$32.00	\$34.00	\$2.00
	Non-Statutory	Non-Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$32.00	\$42.50	\$10.50
Food Organics	Non-Statutory	Ratepayer/Resident Up to 12L Bucket	N/A	Y	\$6.00	\$6.00	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Up to 12L Bucket	N/A	Y	\$6.00	\$7.50	\$1.50
Food Organics	Non-Statutory	Ratepayer/Resident 120L Bin	N/A	Y	\$8.00	\$8.00	\$0.00
	Non-Statutory	Non-Ratepayer/Resident 120L Bin	N/A	Y	\$8.00	\$10.00	\$2.00
Woody Weeds	Non-Statutory	Per m <sup>3</sup>	N/A	Y	Not Accepted	Not Accepted	N/A
Comingled recyclables	Non-Statutory	Ratepayer/Resident Up to 240L bin	N/A	Y	\$12.00	\$12.00	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Up to 240L bin	N/A	Y	\$12.00	\$15.00	\$3.00
Comingled recyclables	Non-Statutory	Ratepayer/Resident Per ½ m <sup>3</sup>	N/A	Y	\$23.00	\$24.00	\$1.00
	Non-Statutory	Non-Ratepayer/Resident Per ½ m <sup>3</sup>	N/A	Y	\$23.00	\$30.00	\$7.00
Comingled recyclables	Non-Statutory	Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$46.00	\$48.00	\$2.00
	Non-Statutory	Non-Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$46.00	\$60.00	\$14.00
Glass	Non-Statutory	Ratepayer/Resident Up to 120L	N/A	Y	\$6.00	\$0.00	(\$6.00)
	Non-Statutory	Non-Ratepayer/Resident Up to 120L	N/A	Y	\$6.00	\$6.00	\$0.00
Separated recyclable cardboard & paper	Non-Statutory	Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$0.00	\$30.00	\$30.00

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>WASTE</b>							
<b>Tyres</b>							
Car	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	\$12.00	\$13.00	\$1.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	\$12.00	\$16.00	\$4.00
Light Truck	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	\$40.00	\$42.00	\$2.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	\$40.00	\$52.50	\$12.50
Truck	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	\$78.00	\$80.00	\$2.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	\$78.00	\$100.00	\$22.00
Tractor – Small	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	\$161.00	\$166.00	\$5.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	\$161.00	\$207.50	\$46.50
Tractor – Large	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	\$247.00	\$255.00	\$8.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	\$247.00	\$318.00	\$71.00
Rims only	Non-Statutory	Ratepayer/Resident Per Tyre	N/A	Y	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per Tyre	N/A	Y	No Charge	No Charge	\$0.00

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>WASTE</b>							
<b>Other</b>							
Paint 4L container or smaller #	Non-Statutory	Ratepayer/Resident Per 4L container or smaller	N/A	Y	\$5.00	\$5.50	\$0.50
	Non-Statutory	Non-Ratepayer/Resident Per 4L container or smaller	N/A	Y	\$5.00	\$7.00	\$2.00
Paint 5L container or smaller #	Non-Statutory	Ratepayer/Resident Per 5L container or smaller	N/A	Y	\$8.00	\$8.50	\$0.50
	Non-Statutory	Non-Ratepayer/Resident Per 5L container or smaller	N/A	Y	\$8.00	\$10.50	\$2.50
Empty paint containers - Recyclable	Non-Statutory	Ratepayer/Resident Per Recyclable Container	N/A	Y	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per Recyclable Container	N/A	Y	No Charge	No Charge	\$0.00
Oil	Non-Statutory	Ratepayer/Resident Per Litre	N/A	Y	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per 10 Litre	N/A	Y	No Charge	\$2.00	\$2.00
Batteries	Non-Statutory	Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
Scrap steel	Non-Statutory	Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
Non ferrous metals	Non-Statutory	Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
Car bodies	Non-Statutory	Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
Refrigerators and freezers (Degassed/Gassed)	Non-Statutory	Ratepayer/Resident Per Unit	N/A	Y	\$25.00	\$26.00	\$1.00
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	\$25.00	\$31.00	\$6.00
Televisions / Computer	Non-Statutory	Ratepayer/Resident Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	No Charge	\$2.00	\$2.00
Other E-Waste Item	Non-Statutory	Ratepayer/Resident Per Unit	N/A	N/A	No Charge	No Charge	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	No Charge	\$1.00	\$1.00

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>WASTE</b>							
<b>Other</b>							
Concrete Rubble	Non-Statutory	Ratepayer/Resident Per Cubic Metre	N/A	Y	\$87.00	\$90.00	\$3.00
	Non-Statutory	Non-Ratepayer/Resident Per Cubic Metre	N/A	Y	\$87.00	\$113.00	\$26.00
Cot Mattresses	Non-Statutory	Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$11.00	(\$25.00)
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$14.00	(\$22.00)
Mattresses/Couches Single	Non-Statutory	Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$27.00	(\$9.00)
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$34.00	(\$2.00)
Mattresses Double and Larger	Non-Statutory	Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$32.00	(\$4.00)
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$40.00	\$4.00
Bed Bases	Non-Statutory	Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$28.00	(\$8.00)
	Non-Statutory	Non-Ratepayer/Resident Per Unit	N/A	Y	\$36.00	\$35.00	(\$1.00)
Polystyrene	Non-Statutory	Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$0.00	\$0.00	\$0.00
	Non-Statutory	Non-Ratepayer/Resident Per m <sup>3</sup>	N/A	Y	\$0.00	\$20.00	\$20.00
<b>Please note loads are charged pro-rata based on cubic cost</b>							
<b>#Council has delegated to the CEO the ability to reduce charges for paint drop off to zero subject to a suitable paint disposal scheme being implemented.</b>							
<b>This change would be reflected in the salvaging guidelines.</b>							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>SWIMMING POOLS</b>							
Child	Non-Statutory	Day Entry	N/A	Y	\$0.00	\$0.00	\$0.00
Adults	Non-Statutory	Day Entry	N/A	Y	\$0.00	\$0.00	\$0.00
Spectators	Non-Statutory	Day Entry	N/A	Y	\$0.00	\$0.00	\$0.00
Private Function	Non-Statutory	Per Day	N/A	Y	\$1,200.00	\$1,255.00	\$55.00
School Entry	Non-Statutory	Per Student	N/A	Y	\$5.20	\$5.40	\$0.20

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>INSURANCE</b>							
Insurance administration fee is incurred if no Insurance Certificate of Currency is provided. This fee is charged once per annum for regular users. Events are not eligible under this insurance administration fee.							
Insurance admin fee - if no Certificate of Currency is provided - charged once per annum for regular users - Community	Non-Statutory	Per User/Per Annum	N/A	Y	\$71.00	\$76.00	\$5.00
Insurance admin fee - if no Certificate of Currency is provided - charged once per annum for regular users - Not for Profit/Government	Non-Statutory	Per User/Per Annum	N/A	Y	\$71.00	\$76.00	\$5.00
Insurance admin fee - if no Certificate of Currency is provided - charged once per annum for regular users - Private or Commercial	Non-Statutory	Per User/Per Annum	N/A	Y	\$71.00	\$76.00	\$5.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>HIRING</b>							
<b>DOUG LINDSAY RESERVE</b>							
No fee waiver is applicable to the hire of this venue - refer Council Policy 48							
Pavilion (Includes Commercial Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$30.00	\$10.00
Pavilion (Includes Commercial Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$45.00	\$45.00	\$0.00
Pavilion (Includes Commercial Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$60.00	\$10.00
Pavilion (No Commercial Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$25.00	\$25.00
Pavilion (No Commercial Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$37.50	\$37.50
Pavilion (No Commercial Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$50.00	\$50.00
Kitchen Only - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Kitchen Only - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
Kitchen Only - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$40.00	\$40.00
Oval - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$10.00	\$10.00
Oval - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Oval - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Soccer Pitch (Main) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Soccer Pitch (Main) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Soccer Pitch (Main) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Soccer Pitch (Alternative) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Soccer Pitch (Alternative) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Soccer Pitch (Alternative) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Netball Court 1 - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Netball Court 1 - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Netball Court 1 - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Netball Court 2 - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Netball Court 2 - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Netball Court 2 - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Entire Reserve (Not Creswick Bowling Club or Soccer Pavilion) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$50.00	\$50.00
Entire Reserve (Not Creswick Bowling Club or Soccer Pavilion) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$75.00	\$75.00
Entire Reserve (Not Creswick Bowling Club or Soccer Pavilion) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$100.00	\$100.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase e \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>HIRING</b>							
<b>VICTORIA PARK DAYLESFORD</b>							
<b>No fee waiver is applicable to the hire of this venue - refer Council Policy 48</b>							
Pavilion (Includes Commercial Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$30.00	\$10.00
Pavilion (Includes Commercial Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$45.00	\$15.00
Pavilion (Includes Commercial Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$60.00	\$10.00
Pavilion (No Commercial Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$25.00	\$25.00
Pavilion (No Commercial Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$37.50	\$37.50
Pavilion (No Commercial Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$50.00	\$50.00
Commercial Kitchen Only - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Commercial Kitchen Only - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
Commercial Kitchen Only - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$40.00	\$40.00
Netball Court - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Netball Court - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Netball Court - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Oval - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$10.00	\$10.00
Oval - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Oval - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Soccer Pitch - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$10.00	\$10.00
Soccer Pitch - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Soccer Pitch - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Showgrounds - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$10.00	\$10.00
Showgrounds - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Showgrounds - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Entire Reserve - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$50.00	\$50.00
Entire Reserve - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$75.00	\$75.00
Entire Reserve - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$100.00	\$100.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>HIRING</b>							
<b>WOMBAT HILL BOTANIC GARDENS</b>							
Wedding - Local Community	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
Wedding - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
Wedding - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
<b>LAKE DAYLESFORD FORESHORE</b>							
Wedding - Local Community	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
Wedding - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
Wedding - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
<b>CRESWICK TOWN HALL</b>							
Town Hall with Commercial Kitchen - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$30.00	\$20.00
Town Hall with Commercial Kitchen - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$45.00	\$25.00
Town Hall with Commercial Kitchen - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$60.00	\$10.00
Town Hall without Kitchen - Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Town Hall without Kitchen - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
Town Hall without Kitchen - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$40.00	\$40.00
Commercial Kitchen Only - Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Commercial Kitchen Only - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$22.50	\$22.50
Commercial Kitchen Only - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
<b>CLUNES TOWN HALL</b>							
Town Hall with Commercial Kitchen - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$30.00	\$20.00
Town Hall with Commercial Kitchen - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$45.00	\$25.00
Town Hall with Commercial Kitchen - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$60.00	\$10.00
Town Hall without Kitchen - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$20.00	\$10.00
Town Hall without Kitchen - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$30.00	\$10.00
Town Hall without Kitchen - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$40.00	(\$10.00)
Commercial Kitchen Only - Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Commercial Kitchen Only - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$22.50	\$22.50
Commercial Kitchen Only - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>HIRING</b>							
<b>THE MECHANICS TRENTHAM</b>							
Community Hall & Kit's Kitchen - Community	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$50.00	\$10.00
Community Hall & Kit's Kitchen - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$60.00	\$75.00	\$15.00
Community Hall & Kit's Kitchen - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$100.00	\$100.00	\$0.00
Loddon River Room (Bulatjal Yaluk) - Community	Non-Statutory	Per Hour	N/A	Y	\$16.00	\$20.00	\$4.00
Loddon River Room (Bulatjal Yaluk) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$25.00	\$30.00	\$5.00
Loddon River Room (Bulatjal Yaluk) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$40.00	\$0.00
Campaspe River Room (Yaluk) - Community	Non-Statutory	Per Hour	N/A	Y	\$11.00	\$11.00	\$0.00
Campaspe River Room (Yaluk) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$16.00	\$16.50	\$0.50
Campaspe River Room (Yaluk) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$21.00	\$22.00	\$1.00
Coliban River Room (Dindilong Yaluk) - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$15.00	\$5.00
Coliban River Room (Dindilong Yaluk) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$15.00	\$22.50	\$7.50
Coliban River Room (Dindilong Yaluk) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$30.00	\$0.00
Puggles Room (Bupuwuk Yulawila) - Community	Non-Statutory	Per Hour	N/A	Y	\$11.00	\$11.00	\$0.00
Puggles Room (Bupuwuk Yulawila) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$16.00	\$16.50	\$0.50
Puggles Room (Bupuwuk Yulawila) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$21.00	\$22.00	\$1.00
Kit's Kitchen (Kitchen Hire with Room Hire) - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$10.00	\$0.00
Kit's Kitchen (Kitchen Hire with Room Hire) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$15.00	\$5.00
Kit's Kitchen (Kitchen Hire with Room Hire) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$20.00	\$0.00
Kit's Kitchen (Kitchen Hire Only) - Community	Non-Statutory	Per Hour	N/A	Y	\$16.00	\$20.00	\$4.00
Kit's Kitchen (Kitchen Hire Only) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$25.00	\$30.00	\$5.00
Kit's Kitchen (Kitchen Hire Only) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$40.00	\$0.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>HIRING</b>							
<b>DAYLESFORD TOWN HALL</b>							
Town Hall - Community	Non-Statutory	Per Hour	N/A	Y	\$25.00	\$30.00	\$5.00
Town Hall - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$35.00	\$45.00	\$10.00
Town Hall - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$60.00	\$10.00
Senior Citizens Room - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$20.00	\$10.00
Senior Citizens Room - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$30.00	\$10.00
Senior Citizens Room - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$40.00	\$0.00
Town Hall & Senior Citizens Rooms (Combined) - Community	Non-Statutory	Per Hour	N/A	Y	\$35.00	\$45.00	\$10.00
Town Hall & Senior Citizens Rooms (Combined) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$55.00	\$67.50	\$12.50
Town Hall & Senior Citizens Rooms (Combined) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$90.00	\$90.00	\$0.00
PA System - Community	Non-Statutory	Per Hour	N/A	Y	\$10.00	\$10.00	\$0.00
PA System - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$21.00	\$1.00
PA System - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$31.00	\$1.00
<b>CLUNES COMMUNITY CENTRE</b>							
<b>No fee waiver is applicable to the hire of this venue - refer Council Policy 48</b>							
Pavilion (Includes Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$25.00	\$5.00
Pavilion (Includes Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$37.50	\$7.50
Pavilion (Includes Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$50.00	\$50.00	\$0.00
Pavilion (No Commercial Kitchen) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Pavilion (No Commercial Kitchen) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
Pavilion (No Commercial Kitchen) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$40.00	\$40.00
Pavilion (Commercial Kitchen Only) - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Pavilion (Commercial Kitchen Only) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$22.50	\$22.50
Pavilion (Commercial Kitchen Only) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$30.00	\$30.00
Oval - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$10.00	\$10.00
Oval - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00
Oval - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$20.00	\$20.00
Netball Court - Local Community	Non-Statutory	Per Hour	N/A	Y	N/A	\$7.50	\$7.50
Netball Court - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	N/A	\$11.25	\$11.25
Netball Court - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	N/A	\$15.00	\$15.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>FUNCTIONS IN COUNCIL RESERVES &amp; FACILITIES</b>							
<b>HIRING</b>							
<b>CRESWICK HUB - MEETING ROOM (OFFICE HOURS ONLY)</b>							
Meeting Room - Local Community	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$25.00	\$5.00
Meeting Room - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$37.50	\$7.50
Meeting Room - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$50.00	\$10.00
<b>THE WAREHOUSE - CLUNES</b>							
Ullumburra Meeting Room - Local Community	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$25.00	(\$8.00)
Ullumburra Meeting Room - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$37.50	(\$11.50)
Ullumburra Meeting Room - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$50.00	(\$15.00)
Esmond Gallery - Local Community	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$37.50	\$4.50
Esmond Gallery - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$56.25	\$7.25
Esmond Gallery - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$75.00	\$10.00
<b>GROUP/PERSONAL TRAINING (SUBJECT TO LONG TERM AGREEMENT)</b>							
Group/Personal Training (Subject to Long Term Agreement) - Local Community	Non-Statutory	Per Hour	N/A	Y	\$27.00	\$15.00	(\$12.00)
Group/Personal Training (Subject to Long Term Agreement) - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$27.00	\$22.50	(\$4.50)
Group/Personal Training (Subject to Long Term Agreement) - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$27.00	\$30.00	\$3.00
<b>ALL OTHER FACILITIES NOT LISTED</b>							
Standard - Local Community	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$32.50	\$12.50
Standard - Not for Profit/Government	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$48.75	\$18.75
Standard - Private or Commercial	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$65.00	\$25.00
<b>* Community refers to groups located outside Hepburn Shire Council boundaries.</b>							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>DJUWANG BARING EVENTS</b>							
<b>Community Event (any number of participants)</b>							
Event Application Fee	Non-Statutory	Per Event	N/A	Y	\$65.00	\$65.00	\$0.00
Community Event - Peak Season (September-April)	Non-Statutory	Per Event	N/A	Y	\$0.00	\$0.00	\$0.00
Community Event - Low Season (May to August) (subject to seasonal closure)	Non-Statutory	Per Event	N/A	Y	\$0.00	\$0.00	\$0.00
<b>Commercial Event (Up to 200 Participants)</b>							
Event Application Fee	Non-Statutory	Per Event	N/A	Y	\$200.00	\$200.00	\$0.00
Peak Season (September-April)	Non-Statutory	Per Event	N/A	Y	\$2,000.00	\$2,000.00	\$0.00
Low Season (May to August) (subject to seasonal closure)	Non-Statutory	Per Event	N/A	Y	\$1,000.00	\$1,000.00	\$0.00
<b>Commercial Event (Over 200 participants)</b>							
Event Application Fee	Non-Statutory	Per Event	N/A	Y	\$400.00	\$400.00	\$0.00
Peak Season (September-April)	Non-Statutory	Per Event	N/A	Y	\$5,000.00	\$5,000.00	\$0.00
Low Season (May to August) (subject to seasonal closure)	Non-Statutory	Per Event	N/A	Y	\$3,000.00	\$3,000.00	\$0.00
<b>Major Event - National/State</b>							
Event Application Fee - Peak Season (September-April)	Non-Statutory	Per Event	N/A	Y	\$450.00	\$450.00	\$0.00
Peak Season (September-April)	Non-Statutory	Per Event	N/A	Y	\$10,000.00	\$10,000.00	\$0.00
Low Season (May to August) (subject to seasonal closure)	Non-Statutory	Per Event	N/A	Y	\$8,000.00	\$8,000.00	\$0.00
No increase for the 2026/2027 financial year.							

Description of Charge	Statutory/ Non- Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>MEETING ROOM HIRE</b>							
<b>CRESWICK HUB</b>							
<b>MEETING ROOM (OFFICE HOURS ONLY)</b>							
Community - Regular	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$21.00	\$1.00
Community - Casual	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$34.00	\$1.00
Community - Saturday Morning (Not Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$39.00	\$41.00	\$2.00
Not for Profit/Government - Regular	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$31.00	\$1.00
Not for Profit/Government - Casual	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$51.00	\$2.00
Not for Profit/Government - Saturday Morning (Not Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$58.00	\$61.00	\$3.00
Private or Commercial - Regular	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$42.00	\$2.00
Private or Commercial - Casual	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$68.00	\$3.00
Private or Commercial - Saturday Morning (Not Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$78.00	\$82.00	\$4.00
<b>No fee waiver is applicable to the hire of this venue - refer Council Policy 48</b>							
<b>THE WAREHOUSE - CLUNES</b>							
<b>MEETING ROOM - ULLUMBURRA</b>							
Community - Regular	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$21.00	\$1.00
Community - Casual	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$34.00	\$1.00
Community - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$39.00	\$41.00	\$2.00
Not for Profit/Government - Regular	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$31.00	\$1.00
Not for Profit/Government - Casual	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$51.00	\$2.00
Not for Profit/Government - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$58.00	\$61.00	\$3.00
Private or Commercial - Regular	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$42.00	\$2.00
Private or Commercial - Casual	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$68.00	\$3.00
Private or Commercial - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$78.00	\$82.00	\$4.00

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>MEETING ROOM HIRE</b>							
<b>THE WAREHOUSE - CLUNES</b>							
<b>ACTIVITY ROOM - ESMOND GALLERY</b>							
Community - Regular	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$21.00	\$1.00
Community - Casual	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$34.00	\$1.00
Community - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$39.00	\$41.00	\$2.00
Community - Weekly Hire	Non-Statutory	Per Week	N/A	Y	\$1,436.00	\$1,501.00	\$65.00
Not for Profit/Government - Regular	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$31.00	\$1.00
Not for Profit/Government - Casual	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$51.00	\$2.00
Private or Commercial - Regular	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$42.00	\$2.00
Private or Commercial - Casual	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$68.00	\$3.00
Private or Commercial - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$78.00	\$82.00	\$4.00
Private or Commercial - Weekly Hire	Non-Statutory	Per Week	N/A	Y	\$2,872.00	\$3,001.00	\$129.00
<b>No fee waiver is applicable to the hire of this venue - refer Council Policy 48</b>							
<b>ALL OTHER FACILITIES NOT PREVIOUSLY LISTED</b>							
Community - Regular	Non-Statutory	Per Hour	N/A	Y	\$20.00	\$21.00	\$1.00
Community - Casual	Non-Statutory	Per Hour	N/A	Y	\$33.00	\$34.00	\$1.00
Community - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$39.00	\$41.00	\$2.00
Not for Profit/Government - Regular	Non-Statutory	Per Hour	N/A	Y	\$30.00	\$31.00	\$1.00
Not for Profit/Government - Casual	Non-Statutory	Per Hour	N/A	Y	\$49.00	\$51.00	\$2.00
Not for Profit/Government - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$58.00	\$61.00	\$3.00
Private or Commercial - Regular	Non-Statutory	Per Hour	N/A	Y	\$40.00	\$42.00	\$2.00
Private or Commercial - Casual	Non-Statutory	Per Hour	N/A	Y	\$65.00	\$68.00	\$3.00
Private or Commercial - Weekend (Friday Evenings, Saturday, Sunday & Public Holidays)	Non-Statutory	Per Hour	N/A	Y	\$78.00	\$82.00	\$4.00
<p>Community refers to groups located outside Hepburn Shire Council boundaries. A minimum hire of one hour will be charged to allow for set up and pack up.</p>							

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>LIBRARIES</b>							
Inter Library Loans	Non-Statutory	Per Loan Plus Other Charges Incurred	N/A	Y	\$4.91	\$5.10	\$0.19
Inter Library Loans - Universities	Non-Statutory	Per Loan	N/A	Y	\$28.00	\$29.30	\$1.30
Scanning	Non-Statutory	Per Side	N/A	Y	Free	Free	\$0.00
Lost or damaged items	Non-Statutory	Replacement cost plus processing fee	N/A	Y	At Cost	At Cost	\$0.00
Processing fee for lost or damaged items	Non-Statutory	Per Item	N/A	Y	\$8.00	\$8.40	\$0.40
Library Book Club	Non-Statutory	Per person per year	N/A	Y	\$73.15	\$76.40	\$3.25
<b>PHOTOCOPYING/PRINTING</b>							
A4 – Black & White	Non-Statutory	Per Side	N/A	Y	\$0.35	\$0.50	\$0.15
A4 – Colour	Non-Statutory	Per Side	N/A	Y	\$0.55	\$0.70	\$0.15
A3 – Black & White	Non-Statutory	Per Side	N/A	Y	\$0.65	\$0.80	\$0.15
A3 – Colour	Non-Statutory	Per Side	N/A	Y	\$1.10	\$1.20	\$0.10

Description of Charge	Statutory/ Non-Statutory	Measurement	Fee Unit/ Penalty Units	GST	Fee Charge 2025/2026	Fee Charge 2026/2027	Increase \$
<b>COPYING</b>							
A4 – Black & White	Non-Statutory	Per Side	N/A	Y	\$0.40	\$0.50	\$0.10
A4 – Colour	Non-Statutory	Per Side	N/A	Y	\$0.60	\$0.70	\$0.10
A3 – Black & White	Non-Statutory	Per Side	N/A	Y	\$0.70	\$0.80	\$0.10
A3 – Colour	Non-Statutory	Per Side	N/A	Y	\$1.10	\$1.20	\$0.10
<b>RATES INFORMATION</b>							
Land information certificate - Standard	Statutory	Per Certificate	1.82	N	\$30.60	\$31.40	\$0.80
Land information certificate - Urgent	Non-Statutory	Per Certificate	N/A	Y	\$50.00	\$55.00	\$5.00
Duplicate/Reprint Rates Notice	Non-Statutory	Per Property	N/A	Y	\$25.00	\$26.00	\$1.00
Rate search 15 years	Non-Statutory	Per Property	N/A	Y	\$90.00	\$94.00	\$4.00
Rate search 30 Years	Non-Statutory	Per Property	N/A	Y	\$170.00	\$178.00	\$8.00
<b>FREEDOM OF INFORMATION</b>							
Online documentation, search time at the pay rate of the Council officer searching for documentation	Non-Statutory	Per Request	N/A	Y	Calculated per request	Calculated per request	N/A
Freedom of information access supervision fee	Statutory	(1.5 fee units) per hour or part of an hour	1.5	N	\$25.20	\$25.90	\$0.70
Freedom of information search fee	Statutory	(1.5 fee units) per hour or part of an hour	1.5	N	\$25.20	\$25.90	\$0.70
Photocopying Charge (Black & White A4)	Non-Statutory	Per Side	N/A	Y	\$0.20	\$0.50	\$0.30
Freedom of Information lodgement fee	Statutory	Per Lodgement	2	N	\$33.60	\$34.50	\$0.90
<b>Other charges may apply, as per the Freedom of Information (Access Charges) Regulations 2014</b>							
<b>DISHONOURED PAYMENTS</b>							
Dishonoured Direct Debit	Non-Statutory	Per Direct Debit	N/A	Y	\$15.00	\$15.70	\$0.70
Dishonoured Cheque	Non-Statutory	Per Cheque	N/A	Y	\$15.00	\$15.70	\$0.70