



Annual Budget 2026/27



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Mayor's Message

I am proud to present to you our Annual Budget 2026–27, which will deliver some significant projects across the Shire and see the continuation of many important services for our residents.

Thank you to those who shared their feedback with us when we exhibited the Draft Budget for community consultation, which gave our residents a chance to review and have their say on the Draft Budget 2026–27, the Draft Rating and Revenue Plan 2026–27 and Draft Long-Term Infrastructure Plan 2026–27.



Developing and managing our annual budget is one of the biggest responsibilities that Council undertakes, and leading this is not a role that I take lightly.

I'm really looking forward to seeing the shovels hit the ground for a number of community beneficial projects, but I'm equally mindful of the situation that we find ourselves in at the moment, where costs are rising beyond anything we have seen in a very long time.

Council needs strong fiscal discipline, and we've done exactly what our community would expect, which is to get our house in order while also ensuring we continue to deliver a suite of projects that will ensure Baw Baw is a place that our people are proud to call home.

Council will continue to work closely with all levels of Government, and advocate for more funding and grants to support various projects and services that will in turn, help with the significant growth happening across the Shire.

Our \$53.5 million Capital Works Program furthers our 'plan, design, deliver' approach and allows us to continue improving the liveability of Baw Baw.

We're continuing to plan for the new Baw Baw Culture and Connection Precinct, which will get underway this year. While the initial concept for this exciting new hub has undergone some changes, we are really looking forward to delivering this for our community and seeing the many benefits it will bring our residents.

Some of the other projects that I am really excited about include the commencement of the Longwarry Pavilion replacement project and the finalisation of the overhaul to Western Park Oval 2 Pavilion in Warragul. More than \$18 million has been set aside to continue delivering these large, community wide projects and upgrades, and these are just a few examples of those.

Thank you to everyone who has taken the time to read our Annual Budget and I look forward to working hard for you over the next 12 months.

Yours Sincerely

Cr Kate Wilson, Mayor

CEO's Message

I'm Sally Jones, the Acting Chief Executive Officer at Baw Baw Shire Council and I am proud to be a part of the Annual Budget for 2026-27.



Our Council has prepared a budget to enable the continuation of many vital services while also delivering exciting new infrastructure and recreational facilities, all the while operating within a rate-capped environment.

Our budget is always influenced by many external factors, but at the centre of our thinking and planning remains our community. We want to continue to support you and provide the services you need to live well and thrive in Baw Baw.

Our Council Plan 2025-29 and Community Vision 2021 continues to guide Council in its planning as we strive for and maintain a Thriving, Healthy and Sustainable community. The Community Vision is based on a 20+ year timeframe and captures the long-term goals and aspirations of the community and was developed through deliberative engagement with the Baw Baw Shire Community.

At Council, we remain committed to ensuring that every dollar spent is for the benefit of Baw Baw. Our roads are an enormous focus for us this year. We've already announced improvements in Bowen Street and Sutton Street, a new raised pedestrian crossing outside Bellbird Park in Drouin and we're lobbying hard for outcomes at Weebar Road.

This is just the beginning and there's plenty more of this to come in the new financial year.

More than \$38 million has been allocated to road renewals over the four-year period from 2026/27 to 2029/30. This represents an increase of \$7.82 million compared to the \$30.92 million allocated for the same period in the previous adopted plan. This uplift is intended to progressively improve road quality across the local network and reduce the impact of deterioration on users, including the agricultural sector and freight operators.

Finally, I want to take this opportunity to thank the Council officers who plan for and prepare our annual documents, including the Annual Budget, and for our Councillors who continue to advocate on behalf of the people we do it all for, our residents.

Yours Sincerely,

Sally Jones

Acting Chief Executive Officer

Executive Summary

Council has prepared the Annual Budget for 2026/27 which is an important part of Council's integrated planning framework, all of which is created to help the Community achieve its long-term vision.

In developing the 2025–29 Council Plan, Council responded to community feedback by making the strategic choice to structure its focus and resourcing on the Community Vision goals, in the following order:

- *Thriving, diverse and resilient communities.*
- *Healthy people, living in connected communities and healthy environments;*
and
- *Sustainable towns and villages that continue to benefit from our beautiful rural and natural environment.*

This budget has been developed to enable Council to deliver community services, and infrastructure now and into the future, while operating within the challenges of a rate-capped environment, global economic and environmental uncertainty, and unprecedented population growth in Baw Baw Shire.

1. Rate rise

The Victorian Government's Fair Go Rates System (FGRS) sets out the maximum amount that Councils may increase rates revenue in a year. For the 2026/27 financial year the FGRS cap has been set by the Victorian Government at 2.75%.

For context, the Consumer Price Index (CPI), which measures the overall change in consumer prices as an indicator of inflation, is expected to increase by approximately 3.6% over the financial year 2026/27 (RBA indicative as per February 2026 policy statement). Council has not opted to apply to the Essential Services Commission for a rate rise above the FGRS cap for financial year 2026/27.

Council continues to apply a differential rating system. Following the review in 2025/26, the number of differential categories remains at three: General / Residential Land, Farmland and Commercial and Industrial Land.

Council's Revenue and Rating Plan 2025/26 – 2028/29 provides additional direction (without commitment to an application) with respect to the possibility of applying for a rate rise above the FGRS cap in future financial years.

Working within the constraints of the rate cap, the current global economic climate, amidst Baw Baw Shire's strong population growth, presents significant budget challenges, including:

- Meeting the service expectations of the rapidly growing community.
- Maintaining our critical infrastructure renewal and delivery requirements.
- Delivering projects and maintaining service standards in an environment of escalating costs.
- Reduced funding streams available from other levels of government, alongside increased cost shifting, and implications of legislative changes.

The 2026/27 Annual Budget has been carefully developed to address these challenges while balancing the need for future financial sustainability with delivering the long-term Community Vision and Council Plan. The Budget has been formulated to provide sufficient funding for Council to continue to deliver essential community services, programs and outcomes, to deliver a significant capital works program, to fulfill legislative requirements, and to complete essential tasks such as service reviews to lay strong foundations for future financial sustainability.

2. The financial result

Council conducted a thorough review of all revenue streams and cost bases to improve revenue and impose additional cost controls.

This Annual Budget projects a surplus of \$34.96 million for 2026/27 compared to the forecast surplus for 2025/26 of \$23.51 million.

The most significant changes impacting the movement in the surplus between the 2026/27 Annual Budget and the 2025/26 forecast are:

- Increase in rates and charges of \$3.69 million. This includes an increase of \$1.07 million for waste service charge income compared to the 2025/26 forecast. Consistent with the approach adopted in the previous financial year, and in line with a number of other Victorian Councils, Council has elected not to apply the non-mandatory industry best-practice guidelines and will instead set the waste service charge on a full cost-recovery basis, including the estimated cost impacts of the Environment Protection Authority (EPA) waste levy increase which took effect in 2025/26.

- Council conducted a thorough review and benchmarking of user fees and charges to arrive at an 8.99% increase on 2025/26 forecast, amounting to \$0.27 million.
- Introduction of new statutory charges, increased focus on compliance and monitoring along with a projected 3% increase on unit costs has contributed to a \$0.32 million increases in statutory fees and charges income. Indexation of fees and penalties was gazetted by the Department of Treasury and Finance in May 2026.
- Operating Grants revenue has decreased by \$2.22 million, largely due to the one-off recognition of revenue accruals in 2025/26 associated with estimated natural disaster cost recoveries. As natural disaster events and their associated costs are inherently unpredictable and largely pass-through in nature, Council has not allocated a budget for natural disasters to avoid overstating both revenue and expenditure for amounts that are difficult to reliably forecast. These events will be forecasted as they arise.
- The 2026/27 Capital grants budget increased by \$4.20 million, reflecting expected funding for the 2026/27 Capital Program. Grant income is recognised when contractual obligations are satisfied (e.g., milestones achieved or projects completed), in accordance with AASB 15.
- Increase in employee costs of \$1.41 million, represented by EBA increments, banding increments and other factors, such as increased Workcover insurance plus annual resource growth due to service demand growth.
- Materials and Services expenditure has decreased by \$3.39 million relative to the 2025/26 forecast. The 2025/26 higher forecast was largely due to one-off natural disaster-related costs. Furthermore, consultancy, services, and general expenditure have been comprehensively reviewed and aligned with Council Plan priorities, delivering savings of \$0.81 million. The savings gained have been repurposed to fund the cost increases across other contractual obligations.

The budgeted operating surplus of \$34.96 million translates to an adjusted underlying result that better reflects Council's level of financial sustainability. This underlying result excludes non-recurrent grants received for capital purposes, capital contributions from other sources and non-monetary contributions to arrive at an adjusted underlying deficit of \$11.32 million for 2026/27.

The underlying result is not a cause for ongoing concern. Council's annual operating results are independently audited by the Victorian Auditor-General's Office (VAGO) and regularly reviewed by Council's Audit and Risk Committee. Both bodies continue to note that Council's broader financial sustainability indicators, including working capital, internal financing, and indebtedness, remain positive within the context of Council's operating environment. In addition, Council undertakes an annual review of its long-term Financial Plan to identify opportunities to strengthen financial sustainability and proactively respond to emerging risks and priorities.

3. Key Initiatives

The 2026/27 Budget will deliver the following key initiatives aligned with the Council Plan, addressing increasing service demand and supporting long-term financial sustainability. These initiatives aim to deliver on the community's vision while ensuring Council remains financially responsible and solvent. Key focus areas include:

1. Development of Asset Management Plans

Preparation of asset management plans for the transport asset class (including roads, footpaths, and kerb and channel), with other asset classes to be progressively addressed in future years.

2. Paths and Trails Strategy Review and Implementation

Review and implementation of the Paths and Trails Strategy to reflect current and future community needs, growth areas, and Council priorities.

3. Increased Investment in Open Space, Paths, and Trails Maintenance

Additional resource allocation to address growing maintenance demands, extend asset life cycles, and support a thriving, healthy, and sustainable community.

4. Enhanced Natural Environment Maintenance

Increased resourcing to maintain and manage Council's expanding natural asset portfolio.

5. Cultural and Recreation Land Rebates

Reduction of the current rebates to 75% in 2026/27. This represents a reduction from 100 per cent to 75 per cent for eligible properties, and from 47 per cent to 35.25 per cent for the Warragul Country Club. Council will undertake a review of Cultural and Recreational Land charges over the next 12 months to determine whether any

appropriate future discount arrangements should apply, taking into consideration the level of public benefit provided by the use of the land.

6. Stage 2 of Pensioner Rebate Phase-Out

Continued implementation of the cessation of the additional pensioner rebate offered by the Council.

7. Community Grant – Arts & Culture

An allocation has been set aside to support community artists, with Council proactively providing this funding.

4. Capital Works Program

The 2026/27 Capital Works Program continues the innovative its '*plan, design, deliver*' approach that will see \$50.84 million of confirmed community projects underway during the 2026/27 financial year. A further \$2.05 million is subject to the confirmation of grant funding.

Some of the most significant capital works projects budgeted for 2026/27 include:

- Baw Baw Culture & Connection Precinct – \$21.50 million
- Strategic Land Purchases – \$6.00 million
- Longwarry Pavilion Replacement – \$2.00 million
- Western Park Oval 2 – Pavilion – \$1.46 million

The Capital Works program for 2026/27 is funded on the following basis:

- \$16.28 million of capital grants
- \$18.00 million of borrowings
- \$1.00 million of contributions, e.g. from developers required to pay statutory charges for Development Contribution Plans and Public Open Space levies
- \$16.11 million of Council contributions (allocation from rates)

The specific details of the Capital Works program are provided in Section 4.5.2.

Community Engagement

Council undertook a comprehensive community engagement program, including broad-based consultation and a deliberative Community Panel process, to inform the development of the Council Plan 2025–2029 and associated strategic documents. Engagement activities included a community survey, market stalls, stakeholder workshops, business visits, public exhibition, and a representative panel process. Feedback received through these mechanisms identified community priorities in relation to health and wellbeing, liveability, environmental sustainability, infrastructure, and asset investment, and has informed the preparation of the Council Plan, Financial Plan, and other strategic documents, as well as future service planning, capital investment, and project delivery.

As part of the 2026/27 Annual Budget process, a further community engagement was undertaken from 23 April to 14 May 2026, inviting feedback on the draft budget and related strategic documents.

Council received 17 submissions and following review, Council adopted the following changes:

- Revision of the proposed cultural and recreational rebate reduction, rebate increased from 50% to 75%.
- Inclusion of the Neerim East Road pedestrian planning detailed design project (\$0.075 million).

These decisions reflect opportunity cost considerations, with Council reallocating approximately \$0.02 million from the priority minor capital program to support the revised rebate position. Funding for the pedestrian crossing detailed design project will be achieved through budget reallocation from the priority minor capital program and the Warragul South Urban Design Framework project.

Submitters will be advised of the outcome of their individual submissions following budget adoption.

Annual Budget Influences

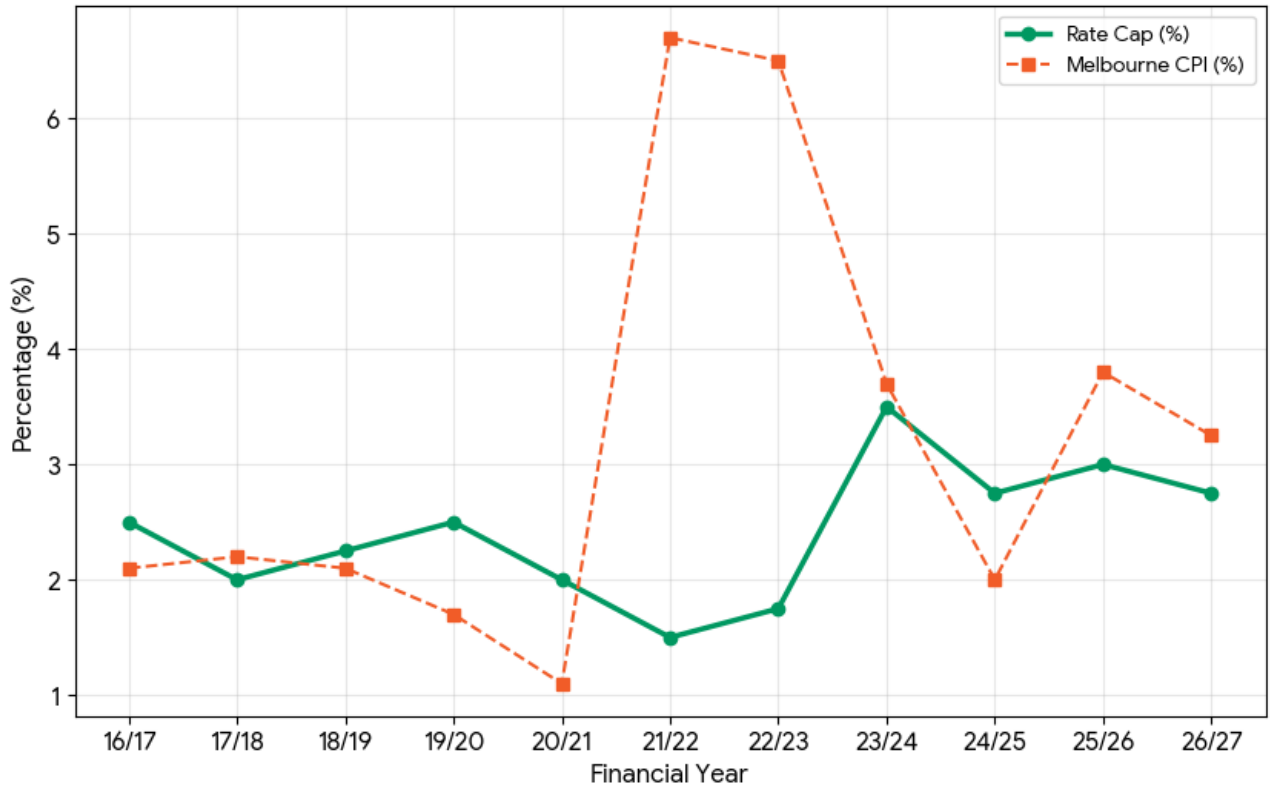
The preparation of the Annual Budget has been influenced by a range of factors including:

- Over the last few years, Councils have experienced significant cost escalations due to the material shortage and challenges in the construction industry. Council is continuing to experience a unique situation where contracts continue to exceed the initial quantity surveyor estimates and budget provisions. This will require Council to plan the projects ahead to

avoid delays in delivery and cost escalations. Capital projects delivery continues to be at risk in the current market.

- This situation is expected to worsen due to international conflicts contributing to rising fuel price with consequential impacts on essential services, including transport, and broader inflationary pressures on the economy.
- Increases in insurance and Workcover costs. Insurance costs have experienced significant increases over the last three years and are expected to continue to grow. Workcover costs have increased due to general re-grading of the risk attributed to the industry sector as well as increases in psychosocial-related compensation.
- State Government Waste reform generating additional service costs.
- Increasing natural disaster frequency, requiring Council response on behalf of the community, with only partial cost recovery.
- Limited avenues of grant funding offered by State and federal governments to support infrastructure and service delivery and delays in grant awarding processes.
- The sector shortage of statutory planning resourcing and capability required to meet community and Council expectations.
- Ongoing reviews of Council services and contracts required to minimise costs while maintaining service levels aligned with community expectations.
- Council must continue to dedicate additional resources to advocacy with State and Federal Governments to secure funding necessary for a growing municipality such as Baw Baw Shire.
- The review of infrastructure needs within the community in the development of the Long-Term Infrastructure Plan.
- Continued population growth presents increasing demands on Council's resources and service delivery capacity.
- Timing of developments and contributions in cash or in-kind.
- The constraints of the State Government rate-capped environment, including the growing gap between CPI (cost escalation) and the rate cap, which places ongoing pressure on Council's ability to maintain service levels and fund asset renewal within existing revenue limits as evidenced by the Victorian Council Rate Cap vs. CPI graph below showing the CPI percentage averaging higher than the Council rate cap.

Victorian Council Rate Cap vs. CPI (2016/17 - 2026/27)



Annual Rate Caps: *Essential Services Commission (ESC), 2026*

CPI Data: *Australian Bureau of Statistics (ABS), 2026*

1. Link to the Integrated Strategic Planning and Reporting Framework

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

The 2026/27 Annual Budget has been developed to meet the strategic objectives of the Council Plan 2025/26 - 2028/29 and Financial Plan (2026/27 to 2035/2036).

1.1 Legislative Planning and accountability framework

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

The Baw Baw Shire Community Vision, adopted in 2021, articulates the community's long-term aspirations for the Shire and is given effect through Council's Council Plan related documents including the Annual Budget.

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



Legislative Planning and accountability framework

The Annual Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria.

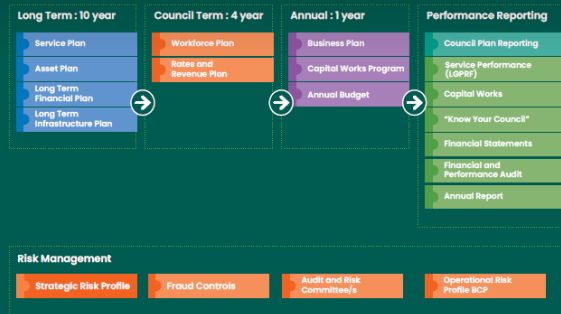
At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to residents and ratepayers.

PLANNING AND REPORTING FRAMEWORK



The Baw Baw Shire Community Vision was developed in 2021 and is the community's long-term vision for the Shire which Council responds to by developing its Council Plan, Strategic Resource Plan and Annual Budget.

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



1.1.1 Key planning considerations

Although Council has a legal obligation to provide some services – such as animal management, local roads, food safety and statutory planning – most services are not legally mandated, including some services closely associated with Council, such as libraries and sporting facilities. Furthermore, over time, the needs and expectations of communities can change.

Therefore, Council must have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, Council should engage with the community to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation must be in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

This budget includes resources for Strategic Service Planning including Council's Service Review Program.

1.2 Our purpose

Community Vision

This Community Vision articulates our aspirations for Baw Baw Shire over the next 20 years and beyond, for every person, household and community across the region. It has been developed by the community for the community and will guide our shared efforts into the future.



These statements are a vision of the future and are purposefully aspirational in nature. This is the future our community wants. In delivering this, we recognise the importance of learning from our past, building on our strengths as a region today, and looking to the future and the areas we can influence and that influence us.

Our mission

Baw Baw Shire Council's mission is to be leaders in delivering quality, innovative and community focused services today that make a difference for tomorrow.

Council's Shared Values

5. Council's shared values

Our shared values guide how we plan, make decisions, and work with our community. They reflect our promise to build a **thriving**, **healthy**, and **sustainable** future by protecting what makes our shire unique, supporting local prosperity, fostering strong partnerships, and managing resources with creativity and care.



1.3 Strategic objectives

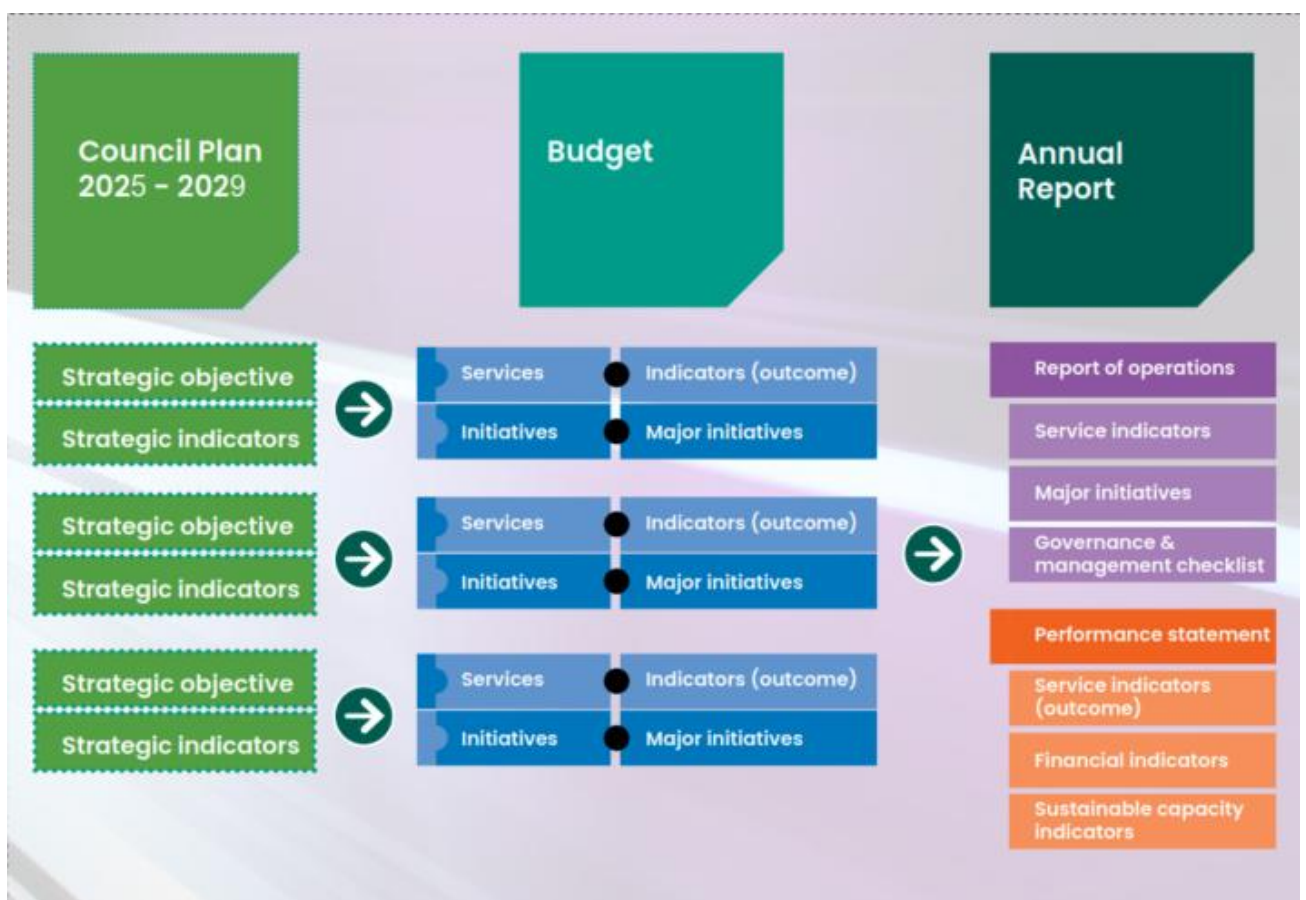
Our Strategic Objectives for the next four years are aligned with the Community Vision, and will help guide Council in its planning, action and investment, and advocacy as we support and work towards:

| Strategic Objective | Description |
|--|---|
| 1 A Thriving Community | Thriving, diverse, and resilient communities. |
| 2 A Healthy Community | Healthy people, living in connected communities, and healthy environments. |
| 3 A Sustainable Shire | Sustainable towns and villages that continue to benefit from our beautiful rural and natural environment. |
| 4 Council Supporting Thriving, Healthy and Sustainable | Council delivers a number of services that contribute to all three goals of the Community Vision. |

2. Services and initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Annual Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations.

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



Source: Engage Victoria

2.1.1 Strategic Objective 1: A Thriving Community

The services below will contribute to achieving A Thriving Community:

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-----------------------------------|---|---------------------|-----------------------------|-------------------------------|-----------------------------|
| Creative Arts Investment & Growth | Creative Arts Investment & Growth supports the growth and expansion of the creative industries across the shire. This includes supporting local creative practitioners in capacity building, employment and networking, leading and facilitating Council's Arts and Culture Advisory Committee (ACAC) and managing Council's Public Art and Civic Art Collections and assets. | Inc | 72 | 46 | 22 |
| | | Exp | 689 | 794 | 802 |
| | | Surplus / (deficit) | (617) | (748) | (779) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------------------------|---|---------------------|-----------------------------|-------------------------------|-----------------------------|
| Economic & Business Development | Economic & Business Development service supports business growth, development, creation, relocation to, and expansion within, the shire. The service creates local employment opportunities and introductions, whilst also championing the ongoing economic diversification and sustainability within the region. | Inc | 379 | 75 | 119 |
| | | Exp | 1,078 | 1,080 | 929 |
| | | Surplus / (deficit) | (699) | (1,005) | (810) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|--|---------------------|-----------------------------|-------------------------------|-----------------------------|
| Events | Events seek to attract and support community events and major signature and local events which have a significant impact on our community's wellbeing and social connectedness and/or increase visitation and spend to be delivered across the shire | Inc | 17 | 10 | 10 |
| | | Exp | 79 | 83 | 70 |
| | | Surplus / (deficit) | (62) | (73) | (60) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|------------------------------|---|------------------------|-----------------------------|-------------------------------|-----------------------------|
| Footpaths, Paths & Trails | Footpaths, Paths & Trails includes the planning, development, maintenance and renewal of Council's network of footpaths, paths and trails provides a wide range of benefits to the community, whilst ensuring path networks can support the future growth of the shire. | Inc | 105 | 93 | 97 |
| | | Exp | 292 | 328 | 370 |
| | | Surplus / (deficit) | (187) | (235) | (273) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-------------------------|---|------------------------|-----------------------------|-------------------------------|-----------------------------|
| Growth Area Planning | Growth Area Planning delivers Council's statutory functions and obligations under the Planning and Environment Act 1987, Subdivisions Act 1988 and other relevant legislation. The service also focuses on issuing planning permits and decisions for greenfield development and land use on the periphery of the Drouin and Warragul townships within the Precinct Structure Plan areas. | Inc | 720 | 717 | 821 |
| | | Exp | 2,158 | 2,048 | 2,127 |
| | | Surplus / (deficit) | (1,438) | (1,331) | (1,306) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------------|--|------------------------|-----------------------------|-------------------------------|-----------------------------|
| Performing Arts | Performing Arts supports the performing arts and creative industries by operating the West Gippsland Arts Centre and delivering a diverse program. It supports local artists, schools and community groups, strengthens community connection and contributes to local employment | Inc | 1,220 | 1,182 | 1,311 |
| | | Exp | 1,312 | 1,329 | 1,246 |
| | | Surplus / (deficit) | (93) | (148) | 65 |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|------------------------|--|------------------------|-----------------------------|-------------------------------|-----------------------------|
| Planning Compliance | Planning Compliance service promotes compliance with the Planning and Environment Act 1987, which states that the Council has a duty to efficiently administer and enforce the Planning Scheme. The service does this by promoting compliance with the Act, the Baw Baw Planning Scheme, planning permit conditions and agreements under Section 173 of the Act. | Inc | 15 | 121 | 12 |
| | | Exp | 306 | 573 | 458 |
| | | Surplus / (deficit) | (292) | (452) | (446) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|---|---------------------|----------|----------|----------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Road Network | Road Network aims to provide active road management, which encompasses a wide range of benefits that impact the community, economy and environment both now and into the future. This ensures a safe, accessible and cost-effective road network whilst providing access to properties and supporting economic development. | Inc | 0 | 95 | 97 |
| | | Exp | 15,383 | 15,305 | 14,083 |
| | | Surplus / (deficit) | (15,383) | (15,210) | (13,986) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------------|--|---------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Statutory Planning | The Statutory Planning service delivers Council's statutory functions and obligations under the Planning and Environment Act 1987, Subdivisions Act 1988 and other relevant legislation. The service also ensures high quality planning outcomes for the community through the issuing of planning decisions for new use and development across the shire. | Inc | 668 | 654 | 742 |
| | | Exp | 1,596 | 1,593 | 1,748 |
| | | Surplus / (deficit) | (928) | (939) | (1,007) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------------|---|---------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Strategic Planning | Strategic Planning plans for communities through the preparation of land use strategies, plans and policies, and maintains the Baw Baw Planning Scheme. | Inc | 71 | 1 | 0 |
| | | Exp | 1,936 | 2,104 | 2,421 |
| | | Surplus / (deficit) | (1,865) | (2,103) | (2,421) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|---|---------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Tourism | Tourism promotes increased visitation and longer stays in Baw Baw Shire, supporting local businesses, investment and employment. The attraction and delivery of major events and festivals strengthen the visitor economy and drives economic growth across the Shire and broader Gippsland region. | Inc | 2 | 3 | 2 |
| | | Exp | 328 | 377 | 367 |
| | | Surplus / (deficit) | (326) | (374) | (365) |

Major initiatives:

Key Council Plan initiatives for 26/27 include:

- Review and implement the Economic Development and Visitor Economy Strategy.
- Review and implement the Tourism Strategy.
- Review and implement the Events Strategy.
- Complete the Warragul and Drouin Developer Contribution Plan (DCP) Reviews.
- Develop and implement an Integrated Transport Strategy.
- Develop Asset Management Plans for all major transport asset classes.

2.1.2 Strategic Objective 2: A Healthy Community

The services listed below will contribute to achieving the Healthy Community strategic objective of the Council Plan.

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Animal Management | Animal Management is a legislated service delivered under the Domestic Animals Act 1994 and the Impounding of Livestock Act 1994. The service responds to animal management enquiries and undertakes the collection and impounding of wandering, abandoned or trespassing animals and livestock. | <i>Inc</i> | 182 | 172 | 256 |
| | | <i>Exp</i> | 1,037 | 850 | 780 |
| | | <i>Surplus / (deficit)</i> | (856) | (678) | (524) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Building Regulations | Under the Building Act 1993 and Building Regulations 2018, Council and the Municipal Building Surveyor are responsible for the compliance of construction within the municipality. This includes ensuring the health and safety of community using and surrounding buildings, as well as building amenity | <i>Inc</i> | 377 | 360 | 360 |
| | | <i>Exp</i> | 1,042 | 1,090 | 1,281 |
| | | <i>Surplus / (deficit)</i> | (665) | (731) | (920) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Community Planning & Development | Community Planning & Development supports a connected and safe community by addressing current and future needs across the Shire and improving health and wellbeing outcomes. Guided by the legislated Municipal Public Health and Wellbeing Plan, it coordinates prevention-focused actions across Council and partners. | <i>Inc</i> | 10 | 5 | 3 |
| | | <i>Exp</i> | 3,139 | 3,481 | 3,559 |
| | | <i>Surplus / (deficit)</i> | (3,129) | (3,477) | (3,556) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Early Years | Early Years service enables families to access services and supports to ensure our community is inclusive and has access to two years of a funded kindergarten program. | <i>Inc</i> | 273 | 290 | 297 |
| | | <i>Exp</i> | 687 | 816 | 765 |
| | | <i>Surplus / (deficit)</i> | (415) | (525) | (468) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Emergency Management | Emergency Management is a legislated service responsible for emergency preparedness, planning and response, and for supporting immediate relief, community resilience and long-term recovery. The service forms part of Victoria's emergency management system and acts as a key conduit between State Government agencies, local communities, not-for-profit organisations and service providers. | <i>Inc</i> | 6,863 | 3,405 | 138 |
| | | <i>Exp</i> | 10,582 | 4,791 | 636 |
| | | <i>Surplus / (deficit)</i> | (3,719) | (1,387) | (498) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|-----------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Family Day Care | Family Day Care provides home based early childhood care for children across the shire. It is delivered through a hybrid model, where Council provides oversight, regulation, coordination, and support, whilst contract educators deliver care from their homes. | <i>Inc</i> | 184 | 180 | 212 |
| | | <i>Exp</i> | 339 | 314 | 363 |
| | | <i>Surplus / (deficit)</i> | (154) | (134) | (150) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Local Laws | Local Laws is a legislatively required service and is delivered to ensure the safety of community. The service attends and responds to general enquiries relating to local law and compliance matters including parking enforcement, as well as investigating reports of non-compliance with the Local Law and/or relevant legislation. This includes the proactive management of the prevention of damage to Council's assets. | <i>Inc</i> | 1,315 | 1,158 | 1,262 |
| | | <i>Exp</i> | 2,642 | 2,405 | 2,342 |
| | | <i>Surplus / (deficit)</i> | (1,328) | (1,247) | (1,080) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------------------|--|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Maternal, Child & Health | The Maternal and Child Health (MCH) Service is a free, universal primary health service supporting families with children from birth to four years. It provides culturally responsive care focused on promoting healthy development and the early identification of physical, emotional, and social needs. The service offers additional targeted support for families facing multiple challenges and helps connect new parents to reduce isolation. | <i>Inc</i> | 1,328 | 1,411 | 1,308 |
| | | <i>Exp</i> | 1,772 | 1,864 | 1,906 |
| | | <i>Surplus / (deficit)</i> | (444) | (452) | (598) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------|---|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Public Health | Public Health is a legislated Council service that protects and promotes community health by managing environmental health risks. It delivers regulatory and education programs including food safety, infectious disease control, domestic wastewater oversight, tobacco enforcement, and inspections of pools/spas and registered premises under the Public Health and Wellbeing Act 2008, and caravan parks under the Residential Tenancies Act 1997. The service also investigates nuisance complaints, manages sharps disposal, septic permit records and the Rooming House Register, and delivers Council's immunisation program for children and secondary students. | <i>Inc</i> | 518 | 511 | 673 |
| | | <i>Exp</i> | 918 | 914 | 832 |
| | | <i>Surplus / (deficit)</i> | (400) | (403) | (160) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Recreation & Open Space Planning | Recreation & Open Space Planning is responsible for the strategic planning and policy development of Council's recreation and open space assets including the aquatic and leisure facilities, recreation reserves and open spaces. This service also delivers future planning in relation to community expectations. The service also ensures open space operates efficiently through the provision of routine and reactive maintenance, ensuring a safe, modern and fun environment that support community. | <i>Inc</i> | 143 | 165 | 199 |
| | | <i>Exp</i> | 5,981 | 6,125 | 6,085 |
| | | <i>Surplus / (deficit)</i> | (5,837) | (5,960) | (5,886) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--|--|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Recreation & Sport Facilities Operations | Recreation & Sports Facilities Operations service is responsible for the management and maintenance of Council's leisure and pool facilities, recreation reserves, parks and open spaces and support for committees of management of public halls and recreation reserves. | <i>Inc</i> | 168 | 200 | 275 |
| | | <i>Exp</i> | 3,219 | 3,514 | 4,323 |
| | | <i>Surplus / (deficit)</i> | (3,052) | (3,314) | (4,048) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| School Crossings | School Crossings provides the school crossing program for the shire. The service is delivered in partnership with State Government to help keep pedestrians and drivers safe at identified school crossings within the shire. | <i>Inc</i> | 259 | 266 | 270 |
| | | <i>Exp</i> | 637 | 655 | 683 |
| | | <i>Surplus / (deficit)</i> | (378) | (389) | (413) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Youth | Youth services support young people across the shire, aged between 12 to 25 years old, by providing programs, partnerships, support, and advocacy which improves their connections, opportunities, health and wellbeing and safety. | <i>Inc</i> | 137 | 247 | 250 |
| | | <i>Exp</i> | 207 | 247 | 250 |
| | | <i>Surplus / (deficit)</i> | (70) | (0) | (0) |
| | | | | | |

Major initiatives:

Key Council Plan initiatives for 26/27 include:

- Continue delivery of the Community Grants Program
- Delivery and establishment of the Baw Baw Culture and Connection Precinct.
- Partnerships with community groups and events.
- Implement initiatives of the Open Space Strategy, including development of a Public Toilet Strategy.
- Review and implement the Paths and Trails Strategy.

2.1.3 Strategic Objective 3: A Sustainable Shire

The services below will contribute to achieving A Sustainable Shire objective of the Council Plan.

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------------------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Biodiversity Protection & Enhancement | Biodiversity Protection & Enhancement service oversees the Native Vegetation Offset Scheme, provides environmental planning advice and develops key strategies associated with biodiversity protection and enhancement. The service also ensures communities connect with nature, promoting healthy ecosystems, and supporting urban resilience and wellbeing. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 111 | 115 | 116 |
| | | <i>Surplus / (deficit)</i> | (111) | (115) | (116) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Closed Landfill Management | Closed Landfill Management ensures proper management of the closed landfill site to prevent environmental contamination and protect public health and safety. Regulatory requirements for landfill aftercare management are met, and community concerns are addressed, with any risks minimised through proactive monitoring and maintenance efforts. | <i>Inc</i> | (0) | 0 | 0 |
| | | <i>Exp</i> | 726 | 681 | 779 |
| | | <i>Surplus / (deficit)</i> | (726) | (681) | (779) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Drainage Management | Closed Landfill Management ensures proper management of the closed landfill site to prevent environmental contamination and protect public health and safety. Regulatory requirements for landfill aftercare management are met, and community concerns are addressed, with any risks minimised through proactive monitoring and maintenance efforts | <i>Inc</i> | 105 | 93 | 97 |
| | | <i>Exp</i> | 293 | 328 | 370 |
| | | <i>Surplus / (deficit)</i> | (188) | (235) | (273) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Environmental Sustainability & Circular Economy | Environmental Sustainability & Circular Economy focuses on conserving and enhancing the environment through sustainable stewardship, planning and management. The service focuses on minimising climate change risks and key environmental sustainability initiatives including energy efficiency, revolving sustainability fund, strategy development, climate risk mapping, monitoring and reporting on CO2 emissions, increasing circular economy outcomes, and reducing waste. | <i>Inc</i> | 29 | 50 | 0 |
| | | <i>Exp</i> | 672 | 808 | 776 |
| | | <i>Surplus / (deficit)</i> | (643) | (758) | (776) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|------------------------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Tree Protection & Management | Tree Protection & Management ensures the efficient and effective maintenance of trees in rural areas, as well as urban space street trees, parks and Council facility trees. The service also provides strategic advice in relation to trees and tree management, acting in the best interest of the community, whilst upholding public safety and maintaining green townships that residents and community appreciate. | <i>Inc</i> | 83 | 40 | 28 |
| | | <i>Exp</i> | 1,348 | 1,556 | 2,116 |
| | | <i>Surplus / (deficit)</i> | (1,265) | (1,515) | (2,087) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------------------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Waste Minimisation & Management | Waste Minimisation & Management provides residential and commercial kerbside waste and recycling services across the shire and operates four waste transfer stations. The service also aims to reduce waste, decrease environmental impacts and lower carbon emissions by increasing landfill diversion, supporting circular economy and promoting cost-efficient waste disposal. | <i>Inc</i> | 12,463 | 14,895 | 16,093 |
| | | <i>Exp</i> | 12,411 | 15,705 | 15,342 |
| | | <i>Surplus / (deficit)</i> | 52 | (810) | 750 |
| | | | | | |

Major initiatives:

Key Council Plan initiatives for 26/27 include:

- Develop and implement a Nature Plan to strategically guide the protection and enhancement of the Shire's natural assets (including urban trees and forests).
- Develop and implement master plans for significant environmental assets.
- Protection of registered significant trees through the Baw Baw Shire Planning Scheme.

2.1.4 Strategic Objective 4: Supporting – Initiatives that enable Council to support a Sustainable, Healthy, Thriving community and Shire

The services below will contribute to Council supporting a Thriving, Healthy, Sustainable community and Shire:

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Accounting Services | Accounting Services ensures the sound financial management of Council's resources. The service provides accurate, timely, and relevant financial information to support strategic and operational decision-making across the organisation. This includes budget management and forecasting, treasury management, accounts payable and receivable, and finance business partnering. The service also ensures compliance with statutory reporting requirements, maintains strong internal controls, and upholds transparency and accountability in the Council's financial governance. | <i>Inc</i> | 3,055 | 2,314 | 1,950 |
| | | <i>Exp</i> | 2,150 | 2,133 | 2,713 |
| | | <i>Surplus / (deficit)</i> | 906 | 181 | (763) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Advocacy | Advocacy service focuses taking action to influence or partner with other levels of government, agencies, decisions makers, key stakeholders, corporate funders or philanthropic organisations to deliver funding, projects, services or policy change that will benefit the community. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 341 | 301 | 299 |
| | | <i>Surplus / (deficit)</i> | (341) | (301) | (299) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Audit & Risk | Audit and Risk service promotes a strong risk management and governance culture across the organisation. It supports the effective identification and management of risks, ensures compliance with legislative and policy requirements, and provides regular reporting to the Risk Management Committee and Audit and Risk Committee. The service also manages Council's insurance portfolio and coordinates all claims for and against Council. | <i>Inc</i> | 43 | 12 | 0 |
| | | <i>Exp</i> | 1,437 | 1,639 | 1,658 |
| | | <i>Surplus / (deficit)</i> | (1,394) | (1,627) | (1,658) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-------------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Building Maintenance | Building Maintenance service, oversees and maintains the physical building assets and infrastructure owned or operated by Council. Components of this service are legislated and mandatory to ensure that Council is covered from a risk and insurance perspective, whilst ultimately ensuring the safety of those who utilise our facilities. | <i>Inc</i> | 370 | 293 | 275 |
| | | <i>Exp</i> | 4,756 | 1,181 | 1,025 |
| | | <i>Surplus / (deficit)</i> | (4,386) | (888) | (750) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Business Transformation | Business Transformation service guides the organisation through business improvement and transformation initiatives. It enables more efficient and effective in-service delivery and improved staff and customer experience, to prepare the Council for future growth and increasing excellence in service delivery. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 726 | 1,119 | 983 |
| | | <i>Surplus / (deficit)</i> | (726) | (1,119) | (983) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|----------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Communications | Communications deliver clear, consistent, and effective communication between Council, community and media in a way that supports transparency, trust, community engagement and informed decision making | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 779 | 731 | 726 |
| | | <i>Surplus / (deficit)</i> | (779) | (731) | (726) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-------------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Contracts & Procurement | Contracts & Procurement service focuses on efficient and coordinated procurement to assist the organisation in the delivery of their services, whilst ensuring good governance and compliance to the relevant legislation and policy and achieving value for money | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 477 | 488 | 508 |
| | | <i>Surplus / (deficit)</i> | (477) | (488) | (508) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------------------------|---|--------------------------------|-----------------------------|-------------------------------|-----------------------------|
| Corporate Planning & Reporting | The Corporate Planning service supports Council in meeting its statutory obligations to develop, implement and review the Community Vision and Council Plan, providing clear strategic direction for the organisation. It translates Council's strategic objectives into practical and actionable service plans, ensuring integrated business planning and organisational alignment. The service also embeds Council's Strategic Service Planning Framework, ensuring services are planned, designed and delivered to meet current and future community expectations. This approach supports the optimal allocation of resources and promotes efficient service delivery. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 1,619 | 1,635 | 2,065 |
| | | <i>Surplus / (deficit)</i> | (1,619) | (1,635) | (2,065) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|-------------------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Customer Service & Experience | Customer Service & Experience focuses on the provision of information and lodgement of requests for service from customers through a variety of channels, which encompasses a local, friendly service to deliver a positive Council reputation. Self-service options are also available, with complaints being managed, recorded, tracked and handled fairly and within prescribed timeframes. | <i>Inc</i> | 26 | 308 | 0 |
| | | <i>Exp</i> | 1,144 | 1,023 | 951 |
| | | <i>Surplus / (deficit)</i> | (1,118) | (715) | (951) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|---------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Digital Media | Digital Media encompasses digital communication as a strategic function and plays a key role in engaging with the community, whilst subsequently enhancing Council's reputation using a multitude of digital channels | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 195 | 183 | 181 |
| | | <i>Surplus / (deficit)</i> | (195) | (183) | (181) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|------------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Facilities & Functions | Facilities & Functions provides a centrally located venue offering accessible, high-quality spaces for both Council and external hirers to host various events. The service supports social connection and inclusiveness by enabling local groups, and organisations to deliver activities such as performances, educational opportunities, and community gatherings. Through professional event support for community, corporate, and private functions, it also contributes to the social and economic vitality of the region. | <i>Inc</i> | 346 | 352 | 279 |
| | | <i>Exp</i> | 639 | 683 | 634 |
| | | <i>Surplus / (deficit)</i> | (293) | (330) | (355) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Fleet & Plant Management | The Fleet & Plant Management service ensures the Shire fleet operates efficiently by providing routine and reactive maintenance to provide a safe, modern environment which supports the internal fleet requirements of Council. | <i>Inc</i> | 2,183 | 1,408 | 145 |
| | | <i>Exp</i> | 1,759 | 1,980 | 1,956 |
| | | <i>Surplus / (deficit)</i> | 424 | (572) | (1,811) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|--|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Governance | Governance service focuses on promoting a culture of good governance and integrity within the organisation through regular training and support. The service also ensures Councillors can make decisions in accordance with the Governance Principles, whilst facilitating public participation in Council decision making and supporting Councillors in complying with their legislative obligations. | <i>Inc</i> | 83 | 70 | 0 |
| | | <i>Exp</i> | 1,471 | 1,162 | 1,060 |
| | | <i>Surplus / (deficit)</i> | (1,388) | (1,092) | (1,060) |

| Service area | Description of services provided | | 2024/25 Actual \$'000 | 2025/26 Forecast \$'000 | 2026/27 Budget \$'000 |
|--------------|---|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Grants | Grants service has a crucial role in helping local governments achieve major initiatives and projects for their community through sourcing, applying and ensuring successful grant outcomes. They support essential services, facilitate capital projects, enhance community programs, stimulate economic development, reduce reliance on debt, and improve overall fiscal stability. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 38 | 33 | 33 |
| | | <i>Surplus / (deficit)</i> | (38) | (33) | (33) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|------------------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Information & Knowledge Management | Information & Knowledge Management service aims to organise, manage and optimise the use of information across Council, including ensuring legislative compliance; maintaining corporate memory and knowledge management; providing training and support with respect to Information Management and Privacy; and ensuring public transparency of Council information. | <i>Inc</i> | 1 | 1 | 0 |
| | | <i>Exp</i> | 463 | 434 | 435 |
| | | <i>Surplus / (deficit)</i> | (462) | (433) | (435) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Information Technology | IT and Spatial services focus on the provision of a secure and reliable digital environment to support the delivery of Council services while also ensuring that Councillors, Staff and Contractors are supported in their use of technology. The service also ensures that Council data and IT infrastructure is protected from cyber threats. The service is also inclusive of spatial systems, which are dedicated to addressing Community's and Council's need for accurate and reliable geographic information and offering comprehensive spatial data and analysis. Overall support decision-making, planning, and development within our organisation and community. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 5,174 | 4,312 | 4,349 |
| | | <i>Surplus / (deficit)</i> | (5,174) | (4,312) | (4,349) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|------------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Occupational Health & Safety | Occupational Health & Safety supports the organisation to safeguard the well-being of employees within the workplace environment. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 143 | 136 | 154 |
| | | <i>Surplus / (deficit)</i> | (143) | (136) | (154) |
| | | | | | |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|----------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Organisational Development | Organisational Development service provides an evidence-based approach to people investment, by implementing strategies for workforce development, culture and change management. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 532 | 535 | 582 |
| | | <i>Surplus / (deficit)</i> | (532) | (535) | (582) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Payroll | The payroll service ensures accurate and timely compensation to employees, overseeing award interpretation, calculations of wages, deductions, taxes, benefits and superannuation | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 301 | 333 | 362 |
| | | <i>Surplus / (deficit)</i> | (301) | (333) | (362) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|-----------------------------|---|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Property, Leases & Licences | Property ensures the strategic management of Councils freehold property portfolio, including acquisitions, easements and surplus land sales together with leases and licenses which fulfill the strategic needs of the community and are in line with Council's key strategies. | <i>Inc</i> | 62 | 134 | 184 |
| | | <i>Exp</i> | 657 | 477 | 558 |
| | | <i>Surplus / (deficit)</i> | (595) | (343) | (374) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|-----------------|--|----------------------------|---------|----------|---------|
| | | | Actual | Forecast | Budget |
| | | | \$'000 | \$'000 | \$'000 |
| Revenue & Rates | Revenue Services manages Council's property and rating systems to ensure accurate records, legislative compliance, and the sustainable collection of Council revenue. The service administers property rates and waste charges, maintains property and valuation data, coordinates valuations, and manages revenue collection, debt recovery, concessions, and hardship programs. It also oversees property addressing and ownership records | <i>Inc</i> | 180 | 464 | 186 |
| | | <i>Exp</i> | 1,508 | 1,258 | 1,155 |
| | | <i>Surplus / (deficit)</i> | (1,328) | (794) | (969) |

through the Name and Address Register, supports customer enquiries, and works with internal teams and external authorities to meet statutory reporting and compliance obligations.

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|----------------------------|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Strategic Asset Management | The Strategic Asset Management service provides the Council with asset management information, knowledge and technology to manage infrastructure assets, for current and future generations, to the optimal standard that it can reasonably afford within its financial, social and environmental sustainability constraints. The service provides Council with the framework for the development, implementation and life cycle management of its assets. | <i>Inc</i> | 12 | 15 | 46 |
| | | <i>Exp</i> | 2,470 | 2,328 | 1,864 |
| | | <i>Surplus / (deficit)</i> | (2,458) | (2,313) | (1,818) |

| Service area | Description of services provided | | 2024/25 | 2025/26 | 2026/27 |
|--------------|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Workforce | Workforce service provides development, implementation and support of people programs and processes that add value to Council and its employees. | <i>Inc</i> | 0 | 0 | 0 |
| | | <i>Exp</i> | 435 | 661 | 695 |
| | | <i>Surplus / (deficit)</i> | (435) | (661) | (695) |

Major initiatives:

Key Council Plan initiatives for 2026/27 include:

- Develop a Community Engagement Strategy or Framework that guides deeper engagement in the project / service planning and design phases.
- Conduct service reviews and service improvement initiatives that deliver effective services to meet the needs of the community.
- Partnering with advocacy bodies to ensure our community is represented
- Advocating to State Government to increase State Budget allocation for infrastructure growth planning and delivery (including but not limited to road infrastructure).

Service Performance Outcome Indicators

| 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) | [Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 |
| | | Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service) | [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100 |
| 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 |

2.2 Reconciliation with budgeted operating result

| | Surplus/ (Deficit) | Expenditure | Income / Revenue |
|-------------------------------|-----------------------|---------------|---------------------|
| | \$'000 | \$'000 | \$'000 |
| A Thriving Community | (21,391) | 24,623 | 3,232 |
| A Sustainable Shire | (3,281) | 19,499 | 16,218 |
| A Healthy Community | (18,300) | 23,803 | 5,503 |
| Enabling/ Supporting Services | (21,902) | 24,965 | 3,064 |
| Total | (64,853) | 92,890 | 28,018 |

Expenses added in:

| | |
|-------------------------------|--------|
| Depreciation and amortisation | 33,636 |
| Finance costs | 872 |
| Gain on Disposal PP&E | (300) |

Surplus/(Deficit) before funding sources (99,081)

Funding sources added in:

| | |
|----------------------------|--------|
| Rates and charges revenue | 70,189 |
| Financial Assistance Grant | 13,922 |
| Capital Grants | 16,284 |
| Monetary Contribution | 7,186 |
| Non-Monetary Contribution | 26,439 |

Total funding sources 134,019

Operating surplus/(deficit) for the year 34,958

3. Financial statements

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

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

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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2030

| | | Forecast Actual 2025/26 \$'000 | Budget 2026/27 \$'000 | 2027/28 \$'000 | Projections 2028/29 \$'000 | | 2029/30 \$'000 |
|---|--------|---|-----------------------------|-------------------|----------------------------------|--|-------------------|
| | NOTES | | | | | | |
| Income / Revenue | | | | | | | |
| Rates and charges | 4.1.1 | 82,428 | 86,118 | 90,081 | 93,807 | | 97,659 |
| Statutory fees and fines | 4.1.2 | 2,829 | 3,148 | 3,242 | 3,323 | | 3,398 |
| User fees | 4.1.3 | 3,016 | 3,287 | 3,418 | 3,538 | | 3,653 |
| Grants - operating | 4.1.4 | 18,618 | 16,401 | 16,893 | 17,315 | | 17,705 |
| Grants - capital | 4.1.4 | 12,084 | 16,285 | 8,486 | 5,714 | | 3,600 |
| Contributions - monetary | 4.1.5 | 8,473 | 7,186 | 10,833 | 14,105 | | 10,368 |
| Contributions - non-monetary | 4.1.5 | 8,664 | 26,439 | 14,522 | 9,919 | | 23,102 |
| Net gain (or loss) on disposal of property, infrastructure, plant and equipment | | 62 | 300 | 311 | 320 | | 329 |
| Other income | 4.1.6 | 3,733 | 3,306 | 3,455 | 3,579 | | 3,703 |
| Total income / revenue | | 139,907 | 162,468 | 151,240 | 151,619 | | 163,516 |
| Expenses | | | | | | | |
| Employee costs | 4.1.7 | 41,784 | 43,190 | 44,529 | 45,909 | | 47,332 |
| Materials and services | 4.1.8 | 51,820 | 48,434 | 49,403 | 50,144 | | 51,523 |
| Depreciation | 4.1.9 | 27,643 | 31,419 | 32,287 | 33,047 | | 32,036 |
| Amortisation - intangible assets | 4.1.10 | 842 | 1,244 | 1,244 | 1,244 | | 603 |
| Depreciation - right of use assets | 4.1.11 | 641 | 973 | 1,012 | 1,032 | | 859 |
| Allowance for impairment losses | | 45 | - | - | - | | - |
| Borrowing costs | | 637 | 798 | 1,302 | 1,138 | | 1,065 |
| Finance costs - leases | | 28 | 74 | 67 | 54 | | 57 |
| Other expenses | 4.1.12 | 1,517 | 1,379 | 1,428 | 1,471 | | 1,511 |
| Total expenses | | 124,957 | 127,510 | 131,271 | 134,039 | | 134,987 |
| Surplus/(deficit) for the year | | 14,950 | 34,958 | 19,970 | 17,580 | | 28,530 |
| Other comprehensive income | | | | | | | |
| Net asset revaluation gain /(loss) | | 8,555 | - | - | - | | - |
| Total other comprehensive income | | 8,555 | - | - | - | | - |
| Total comprehensive result | | 23,505 | 34,958 | 19,970 | 17,580 | | 28,530 |

3.2 Balance Sheet

For the four years ending 30 June 2030

| | | Forecast Actual 2025/26 \$'000 | Budget 2026/27 \$'000 | Projections | | |
|---|-------|---|-----------------------------|-------------------|-------------------|-------------------|
| | NOTES | | | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 11,011 | 10,343 | 8,964 | 10,376 | 12,548 |
| Trade and other receivables | | 10,306 | 9,946 | 9,784 | 10,135 | 10,056 |
| Other financial assets | | 42,136 | 47,836 | 57,836 | 73,836 | 86,836 |
| Prepayments | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Contract assets | | 9,240 | 9,240 | 9,240 | 9,240 | 9,240 |
| Other assets | | 30 | 30 | 30 | 30 | 30 |
| Total current assets | 4.2.1 | 74,723 | 79,395 | 87,853 | 105,617 | 120,710 |
| Non-current assets | | | | | | |
| Property, infrastructure, plant & equipment | | 1,105,910 | 1,151,773 | 1,162,629 | 1,163,446 | 1,178,254 |
| Right-of-use assets | 4.2.4 | 3,372 | 2,960 | 2,065 | 1,140 | 1,121 |
| Intangible assets | | 3,016 | 3,694 | 2,450 | 1,206 | 603 |
| Total non-current assets | 4.2.1 | 1,112,298 | 1,158,427 | 1,167,144 | 1,165,792 | 1,179,978 |
| Total assets | | 1,187,021 | 1,237,822 | 1,254,997 | 1,271,409 | 1,300,688 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 13,095 | 13,299 | 13,594 | 13,935 | 14,340 |
| Trust funds and deposits | | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 |
| Contract and other liabilities | | 3,723 | 3,723 | 3,723 | 3,723 | 3,723 |
| Provisions | | 7,539 | 8,442 | 9,373 | 10,334 | 11,323 |
| Interest-bearing liabilities | 4.2.3 | - | 4,913 | 5,227 | 4,255 | 4,213 |
| Lease liabilities | 4.2.4 | 359 | 345 | 362 | 285 | 404 |
| Total current liabilities | 4.2.2 | 29,355 | 35,361 | 36,918 | 37,171 | 38,641 |
| Non-current liabilities | | | | | | |
| Provisions | | 12,485 | 12,485 | 12,485 | 12,485 | 12,485 |
| Interest-bearing liabilities | 4.2.3 | 16,964 | 26,629 | 22,543 | 21,318 | 20,284 |
| Lease liabilities | 4.2.4 | 943 | 1,115 | 849 | 653 | 966 |
| Total non-current liabilities | 4.2.2 | 30,392 | 40,230 | 35,878 | 34,456 | 33,735 |
| Total liabilities | | 59,747 | 75,590 | 72,796 | 71,627 | 72,377 |
| Net assets | | 1,127,274 | 1,162,232 | 1,182,201 | 1,199,782 | 1,228,311 |
| Equity | | | | | | |
| Accumulated surplus | | 487,956 | 518,751 | 526,903 | 529,111 | 547,390 |
| Reserves | | 639,318 | 643,480 | 655,299 | 670,671 | 680,921 |
| Total equity | | 1,127,274 | 1,162,232 | 1,182,201 | 1,199,782 | 1,228,311 |

3.3 Statement of Changes in Equity

For the four years ending 30 June 2030

| | NOTES | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-------|------------------|----------------------------------|----------------------------------|-----------------------------|
| 2026 Forecast Actual | | | | | |
| Balance at beginning of the financial year | | 1,096,960 | 472,999 | 603,658 | 20,303 |
| Surplus/(deficit) for the year | | 14,950 | 14,950 | - | - |
| Net asset revaluation gain/(loss) | | 8,555 | - | 8,555 | - |
| Transfers to other reserves | | 6,809 | - | - | - |
| Transfers from other reserves | | - | 7 | - | 6,802 |
| Balance at end of the financial year | | 1,127,274 | 487,956 | 612,213 | 27,105 |
| 2027 Budget | | | | | |
| Balance at beginning of the financial year | | 1,127,274 | 487,956 | 612,213 | 27,105 |
| Surplus/(deficit) for the year | | 34,958 | 34,958 | - | - |
| Net asset revaluation gain/(loss) | | - | - | - | - |
| Transfers to other reserves | 4.3.1 | 0 | (4,162) | - | - |
| Transfers from other reserves | 4.3.1 | - | - | - | 4,162 |
| Balance at end of the financial year | 4.3.2 | 1,162,232 | 518,751 | 612,213 | 31,267 |
| 2028 | | | | | |
| Balance at beginning of the financial year | | 1,162,232 | 518,751 | 612,213 | 31,267 |
| Surplus/(deficit) for the year | | 19,970 | 19,970 | - | - |
| Net asset revaluation gain/(loss) | | - | - | - | - |
| Transfers to other reserves | | 0 | (11,819) | - | - |
| Transfers from other reserves | | - | - | - | 11,819 |
| Balance at end of the financial year | | 1,182,201 | 526,903 | 612,213 | 43,086 |
| 2029 | | | | | |
| Balance at beginning of the financial year | | 1,182,201 | 526,903 | 612,213 | 43,086 |
| Surplus/(deficit) for the year | | 17,580 | 17,580 | - | - |
| Net asset revaluation gain/(loss) | | - | - | - | - |
| Transfers to other reserves | | (0) | (15,372) | - | - |
| Transfers from other reserves | | - | - | - | 15,372 |
| Balance at end of the financial year | | 1,199,782 | 529,111 | 612,213 | 58,458 |
| 2030 | | | | | |
| Balance at beginning of the financial year | | 1,199,782 | 529,111 | 612,213 | 58,458 |
| Surplus/(deficit) for the year | | 28,530 | 28,530 | - | - |
| Net asset revaluation gain/(loss) | | - | - | - | - |
| Transfers to other reserves | | - | (10,251) | - | - |
| Transfers from other reserves | | - | - | - | 10,251 |
| Balance at end of the financial year | | 1,228,311 | 547,390 | 612,213 | 68,708 |

3.4 Statement of Cash Flows

For the four years ending 30 June 2030

| | | Forecast Actual | Budget | Projections | | |
|--|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | NOTES | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 |
| | | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | | |
| Rates and charges | | 82,128 | 86,778 | 89,826 | 93,535 | 97,395 |
| Statutory fees and fines | | 3,136 | 3,489 | 3,560 | 3,649 | 3,732 |
| User fees | | 3,254 | 3,643 | 3,751 | 3,882 | 4,009 |
| Grants - operating | | 17,589 | 16,526 | 16,862 | 17,283 | 17,678 |
| Grants - capital | | 18,973 | 16,409 | 9,022 | 5,903 | 3,745 |
| Contributions - monetary | | 8,473 | 7,186 | 10,833 | 14,105 | 10,368 |
| Interest received | | 2,250 | 1,900 | 2,000 | 2,080 | 2,163 |
| Other receipts | | 1,431 | 2,338 | 2,408 | 2,807 | 3,009 |
| Net GST refund / payment | | 7,212 | 7,448 | 5,883 | 5,311 | 5,710 |
| Employee costs | | (40,503) | (42,198) | (43,434) | (44,747) | (46,151) |
| Materials and services | | (56,334) | (53,166) | (54,217) | (55,026) | (56,467) |
| Other payments | | (2,992) | (1,514) | (1,564) | (1,611) | (1,656) |
| Net cash provided by/(used in) operating activities | 4.4.1 | 39,901 | 48,839 | 44,929 | 47,169 | 43,535 |
| Cash flows from investing activities | | | | | | |
| Payments for property, infrastructure, plant and equipment | | (34,459) | (55,519) | (31,143) | (26,340) | (26,117) |
| Proceeds from sale of property, infrastructure, plant and equipment | | 4,164 | 330 | 342 | 352 | 361 |
| Payments for investments | | (4,000) | (5,700) | (10,000) | (16,000) | (13,000) |
| Payments for intangible assets | | (790) | (1,922) | - | - | - |
| Net cash provided by/ (used in) investing activities | 4.4.2 | (35,085) | (62,811) | (40,801) | (41,988) | (38,755) |
| Cash flows from financing activities | | | | | | |
| Finance costs | | (629) | (798) | (1,302) | (1,138) | (1,065) |
| Proceeds from borrowings | | - | 34,964 | 1,148 | 3,050 | 3,200 |
| Repayment of borrowings | | (3,279) | (20,386) | (4,921) | (5,247) | (4,276) |
| Interest paid - lease liability | | (36) | (74) | (67) | (54) | (57) |
| Repayment of lease liabilities | | (530) | (403) | (366) | (380) | (409) |
| Net cash provided by/(used in) financing activities | 4.4.3 | (4,474) | 13,304 | (5,507) | (3,769) | (2,607) |
| Net increase/(decrease) in cash & cash equivalents | | 342 | (668) | (1,379) | 1,412 | 2,172 |
| Cash and cash equivalents at the beginning of the financial year | | 10,669 | 11,011 | 10,343 | 8,964 | 10,376 |
| Cash and cash equivalents at the end of the financial year | | 11,011 | 10,343 | 8,964 | 10,376 | 12,548 |

3.5 Statement of Capital Works

For the four years ending 30 June 2030

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|----------|---------|-------------|---------|---------|
| | | Actual | | | | |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | |
| Land | | 639 | 6,000 | 3,400 | - | - |
| Total land | | 639 | 6,000 | 3,400 | - | - |
| Buildings | | 10,346 | 23,278 | 8,563 | 5,915 | 1,665 |
| Building improvements | | - | 1,535 | - | - | - |
| Total buildings | | 10,346 | 24,813 | 8,563 | 5,915 | 1,665 |
| Total property | | 10,985 | 30,813 | 11,963 | 5,915 | 1,665 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 2,623 | 1,125 | 1,400 | 1,400 | 1,400 |
| Computers and telecommunications | | 1,811 | 1,301 | 100 | 65 | 65 |
| Total plant and equipment | | 4,434 | 2,426 | 1,500 | 1,465 | 1,465 |
| Infrastructure | | | | | | |
| Roads | | 10,160 | 9,523 | 8,103 | 10,605 | 12,553 |
| Bridges | | 1,195 | 550 | 300 | 700 | 700 |
| Footpaths and cycleways | | 2,438 | 955 | 855 | 855 | 855 |
| Drainage | | 791 | 903 | 895 | 970 | 970 |
| Recreational, leisure and community facilities | | 4,455 | 4,820 | 3,980 | 2,660 | 4,760 |
| Other infrastructure | | - | 853 | 1,025 | 775 | 775 |
| Total infrastructure | | 19,039 | 17,604 | 15,158 | 16,565 | 20,613 |
| Total capital works expenditure | 4.5.1 | 34,458 | 50,843 | 28,621 | 23,945 | 23,743 |
| Represented by: | | | | | | |
| Asset renewal expenditure | | 9,725 | 16,113 | 13,496 | 15,886 | 18,783 |
| Asset expansion expenditure | | 21,523 | 32,348 | 11,610 | 4,940 | 840 |
| Asset upgrade expenditure | | 3,210 | 2,382 | 3,515 | 3,120 | 4,120 |
| Total capital works expenditure | 4.5.1 | 34,458 | 50,843 | 28,621 | 23,945 | 23,743 |
| Funding sources represented by: | | | | | | |
| Grants | | 12,084 | 16,285 | 8,486 | 5,714 | 3,600 |
| Contributions | | - | - | - | - | - |
| Council cash | | 22,374 | 15,559 | 15,006 | 15,101 | 16,862 |
| Borrowings | | - | 18,000 | 1,148 | 3,050 | 3,200 |
| Reserves | | - | 939 | 3,400 | - | - |
| Asset Sales | | - | 60 | 580 | 80 | 80 |
| Total capital works expenditure | 4.5.1 | 34,458 | 50,843 | 28,621 | 23,945 | 23,743 |

3.6 Statement of Human Resources

For the four years ending 30 June 2030

| | Forecast | Budget | Projections | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | | | | |
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 41,784 | 43,190 | 44,529 | 45,909 | 47,332 |
| Employee costs - capital | 2,514 | 2,822 | 2,881 | 2,942 | 3,003 |
| Total staff expenditure | 44,298 | 46,012 | 47,410 | 48,851 | 50,336 |
| | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | |
| Employees | 350.8 | 352.7 | 341.3 | 343.3 | 345.3 |
| Total staff numbers | 350.8 | 352.7 | 341.3 | 343.3 | 345.3 |

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

| Department | Budget 2026/27 \$'000 | Comprises | | | |
|---|-----------------------------|---------------------|---------------------|------------------|---------------------|
| | | Permanent | | Casual \$'000 | Temporary \$'000 |
| | | Full Time \$'000 | Part time \$'000 | | |
| Chief Executive Office | 940 | 864 | 75 | - | - |
| Community Infrastructure | 13,100 | 12,787 | 165 | 116 | 32 |
| Economic Development, Arts and Advocacy | 3,406 | 2,451 | 525 | 298 | 132 |
| Governance and Information Services | 3,706 | 1,957 | 319 | 170 | 1,260 |
| Planning and Development | 11,381 | 9,300 | 1,885 | 196 | - |
| Strategy and Organisational Performance | 10,657 | 6,928 | 3,006 | 147 | 576 |
| Total permanent staff expenditure | 43,190 | 34,288 | 5,975 | 927 | 2,000 |
| Capitalised labour costs | 2,822 | | | | |
| Total expenditure | 46,012 | | | | |

A summary of the number of Full Time Equivalent (FTE) Council staff in relation to the above expenditure is included below:

| Department | Budget 2026/27 | Comprises | | | |
|---|-------------------|-----------|-----------|--------|-----------|
| | | Permanent | | Casual | Temporary |
| | | Full Time | Part time | | |
| Chief Executive Office | 5.6 | 5.0 | 0.6 | - | - |
| Community Infrastructure | 123.0 | 118.6 | 2.8 | 1.0 | 0.6 |
| Economic Development, Arts and Advocacy | 27.1 | 18.0 | 4.6 | 2.6 | 1.9 |
| Governance and Information Services | 39.7 | 23.0 | 4.9 | 1.6 | 10.2 |
| Planning and Development | 89.1 | 69.0 | 17.7 | 2.4 | - |
| Strategy and Organisational Performance | 68.2 | 43.4 | 20.3 | 0.8 | 3.6 |
| Total staff | 352.7 | 277.0 | 51.0 | 8.4 | 16.3 |

3.7 Summary of Planned Human Resources Expenditure

| | 2026/27 \$'000 | 2027/28 \$'000 | 2028/29 \$'000 | 2029/30 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|
| Chief Executive Office | | | | |
| Permanent – Full time | 864 | 883 | 901 | 920 |
| Women | 864 | 883 | 901 | 920 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 75 | 77 | 78 | 80 |
| Women | 75 | 77 | 78 | 80 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Chief Executive Office | 940 | 959 | 979 | 1,000 |
| Community Infrastructure | | | | |
| Permanent – Full time | 12,787 | 11,983 | 12,119 | 12,333 |
| Women | 4,661 | 4,862 | 4,963 | 5,066 |
| Men | 8,126 | 7,121 | 7,156 | 7,267 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 165 | 166 | 213 | 258 |
| Women | 81 | 81 | 96 | 109 |
| Men | 85 | 84 | 117 | 149 |
| Persons of self-described gender | - | - | - | - |
| Total Community Infrastructure | 12,952 | 12,149 | 12,332 | 12,591 |
| Economic Development, Arts and Advocacy | | | | |
| Permanent – Full time | 2,451 | 2,552 | 2,606 | 2,660 |
| Women | 1,589 | 1,673 | 1,708 | 1,744 |
| Men | 861 | 879 | 898 | 917 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 525 | 536 | 547 | 559 |
| Women | 250 | 255 | 261 | 266 |
| Men | 275 | 281 | 286 | 292 |
| Persons of self-described gender | - | - | - | - |
| Total Economic Development, Arts and Advocacy | 2,976 | 3,088 | 3,153 | 3,219 |
| Governance and Information Services | | | | |
| Permanent – Full time | 3,006 | 3,119 | 3,184 | 3,251 |
| Women | 1,588 | 1,671 | 1,706 | 1,742 |
| Men | 1,418 | 1,447 | 1,478 | 1,509 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 471 | 481 | 491 | 501 |
| Women | 471 | 481 | 491 | 501 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Governance and Information Services | 2,276 | 3,600 | 3,675 | 3,752 |
| Planning and Development | | | | |
| Permanent – Full time | 9,300 | 9,546 | 9,746 | 9,951 |
| Women | 4,024 | 4,158 | 4,245 | 4,335 |
| Men | 5,167 | 5,276 | 5,387 | 5,500 |
| Persons of self-described gender | 109 | 112 | 114 | 116 |
| Permanent – Part time | 1,885 | 1,924 | 1,965 | 2,006 |
| Women | 804 | 821 | 838 | 856 |
| Men | 1,080 | 1,103 | 1,126 | 1,150 |
| Persons of self-described gender | - | - | - | - |
| Total Planning and Development | 11,185 | 11,470 | 11,711 | 11,957 |
| Strategy and Organisational Performance | | | | |

| | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
|--|---------------|---------------|---------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Permanent – Full time | 6,928 | 7,940 | 8,436 | 8,906 |
| Women | 5,204 | 5,938 | 6,324 | 6,689 |
| Men | 1,724 | 2,002 | 2,112 | 2,217 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 3,006 | 3,734 | 4,000 | 4,251 |
| Women | 2,679 | 3,233 | 3,441 | 3,638 |
| Men | 327 | 502 | 559 | 613 |
| Persons of self-described gender | - | - | - | - |
| Total Strategy and Organisational Performance | 9,934 | 11,674 | 12,437 | 13,157 |
| Casuals, temporary and other expenditure | 1,727 | 1,589 | 1,622 | 1,656 |
| Capitalised labour costs | 2,822 | 2,881 | 2,942 | 3,003 |
| Total staff expenditure | 46,011 | 47,410 | 48,850 | 50,335 |

Summary of Planned Human Resources (cont.)

| | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
|--|--------------|--------------|--------------|--------------|
| | FTE | FTE | FTE | FTE |
| Chief Executive Office | | | | |
| Permanent – Full time | 5.6 | 5.6 | 5.6 | 5.6 |
| Women | 5.6 | 5.6 | 5.6 | 5.6 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | - | - | - | - |
| Women | - | - | - | - |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Chief Executive Office | 5.6 | 5.6 | 5.6 | 5.6 |
| Community Infrastructure | | | | |
| Permanent – Full time | 106.6 | 106.6 | 106.6 | 106.6 |
| Women | 40.8 | 40.8 | 40.8 | 40.8 |
| Men | 65.8 | 65.8 | 65.8 | 65.8 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 1.2 | 1.2 | 1.2 | 1.2 |
| Women | 1.0 | 1.0 | 1.0 | 1.0 |
| Men | 0.2 | 0.2 | 0.2 | 0.2 |
| Persons of self-described gender | - | - | - | - |
| Total Community Infrastructure | 107.8 | 107.8 | 107.8 | 107.8 |
| Economic Development, Arts and Advocacy | | | | |
| Permanent – Full time | 18.0 | 18.0 | 18.0 | 18.0 |
| Women | 12.0 | 12.0 | 12.0 | 12.0 |
| Men | 6.0 | 6.0 | 6.0 | 6.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 4.6 | 4.6 | 4.6 | 4.6 |
| Women | 2.0 | 2.0 | 2.0 | 2.0 |
| Men | 2.6 | 2.6 | 2.6 | 2.6 |
| Persons of self-described gender | - | - | - | - |
| Total Economic Development, Arts and Advocacy | 22.6 | 22.6 | 22.6 | 22.6 |
| Governance and Information Services | | | | |
| Permanent – Full time | 23.0 | 23.0 | 23.0 | 23.0 |
| Women | 14.0 | 14.0 | 14.0 | 14.0 |
| Men | 9.0 | 9.0 | 9.0 | 9.0 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 4.9 | 4.9 | 4.9 | 4.9 |

| | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
|--|--------------|--------------|--------------|--------------|
| | FTE | FTE | FTE | FTE |
| Women | 4.9 | 4.9 | 4.9 | 4.9 |
| Men | - | - | - | - |
| Persons of self-described gender | - | - | - | - |
| Total Governance and Information Services | 27.9 | 27.9 | 27.9 | 27.9 |
| Planning and Development | | | | |
| Permanent – Full time | 69.0 | 69.0 | 69.0 | 69.0 |
| Women | 32.0 | 32.0 | 32.0 | 32.0 |
| Men | 36.0 | 36.0 | 36.0 | 36.0 |
| Persons of self-described gender | 1.0 | 1.0 | 1.0 | 1.0 |
| Permanent – Part time | 17.7 | 17.7 | 17.7 | 17.7 |
| Women | 7.0 | 7.0 | 7.0 | 7.0 |
| Men | 10.8 | 10.8 | 10.8 | 10.8 |
| Persons of self-described gender | - | - | - | - |
| Total Planning and Development | 86.7 | 86.7 | 86.7 | 86.7 |
| Strategy and Organisational Performance | | | | |
| Permanent – Full time | 43.4 | 44.4 | 45.4 | 46.4 |
| Women | 34.4 | 34.9 | 35.9 | 35.9 |
| Men | 9.0 | 9.5 | 9.5 | 10.5 |
| Persons of self-described gender | - | - | - | - |
| Permanent – Part time | 20.3 | 21.3 | 22.3 | 23.3 |
| Women | 18.5 | 19.5 | 20.0 | 21.0 |
| Men | 1.8 | 1.8 | 2.3 | 2.3 |
| Persons of self-described gender | - | - | - | - |
| Total Strategy and Organisational Performance | 63.7 | 65.7 | 67.7 | 69.7 |
| Casuals and temporary staff | 15.5 | 11.4 | 11.4 | 11.4 |
| Capitalised labour | 22.8 | 13.6 | 13.6 | 13.6 |
| Total staff numbers | 352.7 | 341.3 | 343.3 | 345.3 |

4. Notes to the financial statements

This section presents detailed information on material 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. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

Every effort has been made to minimise cost increases in the 2026/27 Annual Budget to achieve the surplus of \$34.96 million. This result has also enabled a total of \$15.98 million of rates revenue to be allocated to capital works for Council to maintain a robust capital infrastructure program that totals \$52.84 million of capital works. This allocation of rates to capital was able to be maintained even though the average rate increase is capped at the state government-imposed rate cap of 2.75%.

This will raise total rates and charges for 2026/27 of \$86.12 million, including Supplementary rates and adjustments of \$1.13 million. The residential garbage charge per rateable property for 2026/27 is budgeted to increase by \$26 (or 4.69%), rising from \$554 to \$580. This adjustment incorporates Council's decision (not to follow the non-mandatory Local Government Minister's guidelines) to seek full cost recovery for waste services. This strategic shift supports Council's long-term financial sustainability and enables continued investment in essential capital works programs.

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

| Rates Charge | 2025/26 | 2026/27 | Change | % |
|--|---------------|---------------|--------------|--------------|
| | Forecast | Budget | | |
| | \$'000 | \$'000 | \$'000 | |
| General rates* | 65,934 | 68,952 | 3,018 | 4.58% |
| Service rates and charges | 14,550 | 15,620 | 1,070 | 7.35% |
| Special rates and charges | 34 | 56 | 22 | 65.97% |
| Supplementary rates and rate adjustments | 1,485 | 1,130 | -355 | -23.91% |
| Interest on rates and charges | 425 | 360 | -65 | -15.29% |
| Total rates and charges | 82,428 | 86,118 | 3,690 | 4.48% |

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

4.1.1(b) The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the forecast.

| Type or class of land | 2025/26 | 2026/27 | Change |
|--|--------------|-------------------|--------|
| | cents/\$CIV* | cents/\$CIV* | |
| General rate for rateable residential properties | 0.00266605 | 0.00271365 | 1.79% |
| General rate for rateable commercial and Industrial properties | 0.00346587 | 0.00352775 | 1.79% |
| General rate for rateable farms | 0.00213284 | 0.00217092 | 1.79% |
| General rate for rateable recreational properties | 0.00266605 | 0.00271365 | 1.79% |

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year.

| Type or class of land | 2025/26 | 2026/27 | Change | |
|---|---------------|---------------|--------------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential | 47,666 | 50,035 | 2,369 | 4.97% |
| Commercial and Industrial | 6,611 | 7,094 | 483 | 7.31% |
| Farm | 11,568 | 11,822 | 254 | 2.20% |
| Recreational | 34 | 56 | 22 | 65.97% |
| Total amount to be raised by general rates | 65,879 | 69,007 | 3,128 | 4.75% |

* Council opted to adopt only three differentials for Financial Year 2026/27.

Recreational Land is rated at the General/Residential rate and rebated as per the table at the end of this section. For the purposes of the FGRS rate cap calculations all Recreational Land is excluded from the 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 | 2026/27 | Change | |
|------------------------------------|---------------|---------------|------------|--------------|
| | Number | Number | Number | % |
| Residential | 25,690 | 25,970 | 280 | 1.09% |
| Commercial and Industrial | 1,809 | 1,859 | 50 | 2.76% |
| Farm | 2,426 | 2,440 | 14 | 0.58% |
| Recreational | 14 | 14 | - | - |
| Total number of assessments | 29,939 | 30,283 | 344 | 1.15% |

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 | 17,878,954 | 18,438,307 | 559,353 | 3.13% |
| Commercial and Industrial | 1,907,515 | 2,011,020 | 103,505 | 5.43% |
| Farm | 5,423,643 | 5,445,713 | 22,070 | 0.41% |
| Recreational | 45,900 | 44,620 | - 1,280 | -2.79% |
| Total value of land | 25,256,012 | 25,939,660 | 683,648 | 2.71% |

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

| Type of Charge | Per | Per | Change | |
|----------------|----------|----------|--------|---|
| | Rateable | Rateable | | |
| | Property | Property | | |
| | 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 | 2025/26 | 2026/27 | Change | |
|---|--------------|--------------|--------|---------|
| | \$'000 | \$'000 | \$'000 | % |
| Residential Garbage | 554 | 580 | 26 | 4.69% |
| Residential - Additional - General Rubbish - 120L | 128 | 100 | -28 | -21.88% |
| Residential - Additional - Mixed Recycling - 240L | 72 | 75 | 3 | 4.17% |
| Residential - Additional - FOGO - 240L | 104 | 120 | 16 | 15.38% |
| Residential - Additional - Glass Recycling - 120L | 41 | 45 | 4 | 9.76% |
| Commercial - Waste Service (General & Mixed Recycling) - 120L | 602 | 650 | 48 | 7.97% |
| Commercial - Waste Service (General & Mixed Recycling) - 240L | 715 | 765 | 50 | 6.99% |
| Commercial - Additional - Mixed Recycling - 240L | 72 | 150 | 78 | 108.33% |
| Commercial - Additional - FOGO - 240L | 104 | 150 | 46 | 44.23% |
| Commercial - Additional - Glass Recycling - 120L | - | 75 | 0 | 0.00% |
| Tanjil Bren garbage | 172 | 180 | 8 | 4.65% |
| Walhalla garbage | 266 | 280 | 14 | 5.26% |
| | 2,830 | 3,170 | 265 | 9.36% |

* From 2026–27, the former green waste charges (applicable in 2025–26) have been updated and reintroduced under the broader FOGO (Food Organics and Garden Organics) service classification.

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 | % |
| Residential Garbage | 13,340 | 14,288 | 948 | 7.10% |
| Residential - Additional - General Rubbish - 120L | 199 | 182 | -17 | -8.54% |
| Residential - Additional - Mixed Recycling - 240L | 52 | 59 | 7 | 14.23% |
| Residential - Additional - FOGO - 240L | 127 | 141 | 14 | 11.02% |
| Residential - Additional - Glass Recycling - 120L | - | 0 | 0 | 0.00% |
| Commercial - Waste Service (General & Mixed Recycling) - 120L | 358 | 389 | 31 | 8.58% |
| Commercial - Waste Service (General & Mixed Recycling) - 240L | 443 | 493 | 50 | 11.38% |
| Commercial - Additional - Mixed Recycling - 240L | 5 | 11 | 6 | 110.00% |
| Commercial - Additional - FOGO - 240L | - | 30 | 0 | 0.00% |
| Commercial - Additional - Glass Recycling - 120L | - | 0 | 0 | 0.00% |
| Tanjil Bren garbage | 7 | 8 | 1 | 10.57% |
| Walhalla garbage | 19 | 20 | 1 | 4.63% |
| Total | 14,550 | 15,620 | 1,070 | 7.35% |

* From 2026–27, the former green waste charges (applicable in 2025–26) have been updated and reintroduced under the broader FOGO (Food Organics and Garden Organics) service classification.

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 | % |
| Rates and Charges | 80,518 | 84,628 | 4,110 | 5.10% |
| Supplementary rates and charges | 1,485 | 1,130 | (355) | (23.9%) |
| Interest | 425 | 360 | (65) | (15.3%) |
| Total Rates and charges | 82,428 | 86,118 | 3,690 | 4.48% |

Includes rates and charges revenue, and interest on arrears and overdue rates.

4.1.1(l) Fair Go Rates System Compliance

Baw Baw Shire Council is required to comply with the Victorian Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

| | 2025/26 | 2026/27 |
|--|---------------|----------------------|
| Total Rates | \$ 63,932,239 | \$ 67,111,251 |
| Number of rateable properties | 29,925 | 30,269 |
| Base Average Rate | \$ 2,136 | \$ 2,217 |
| Maximum Rate Increase (set by the State Government) | 3.00% | 2.75% |
| Capped Average Rate | \$ 2,201 | \$ 2,278 |
| Maximum General Rates and Municipal Charges Revenue | \$ 65,850,207 | \$ 68,956,810 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 65,845,207 | \$ 68,951,695 |
| Budgeted Supplementary Rates | \$ 850,000 | \$ 900,000 |
| Budgeted Total Rates and Municipal Charges Revenue | \$ 66,695,207 | \$ 69,851,695 |

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 total amounts to be raised by rates and charges. However, the total amounts to be raised by rates and charges may be affected by:

- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.
- Changes of use of land such that residential land may be reclassified to an alternate differential category.

4.1.1(n) Differential rates

| Rating Category | Rating Differential | Rating Differential |
|---------------------------|---------------------|---------------------|
| | 2025/26 | 2026/27 |
| General / Residential | 1 | 1 |
| Commercial and Industrial | 1.3 | 1.3 |
| Farm | 0.8 | 0.8 |

Baw Baw Shire Council's rating structure comprises three differential rates (residential or general, commercial/industrial, and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

Rates to be levied

The table at 4.1.1 (c) sets out the estimated amount of rates to be levied by differential category for the 2026/27 financial year.

The rate in the dollar for each rating differential category for the 2026/27 financial year is specified in the table at 4.1.1 (b). The rate in the dollar for each rating differential other than General / Residential is calculated by multiplying the relevant differential from the table at 4.1.1 (n) by the rate in the dollar declared for the General / Residential differential.

The formula for calculating the amount of General Rates related to a specific property (excluding any additional charges, arrears or additional supplementary rates) is:

Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

Differential Tariff Definitions and Characteristics

General / Residential Land

Definition:

General / Residential land is any rateable land which does not have the characteristics of Farmland and/or Commercial / Industrial land.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Type and Classes:

Ratable land having the relevant characteristics described below:

- a) used primarily for residential purposes; or
- b) any land that is not defined as Farmland or Commercial/Industrial Land.

Use of rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

100% of General Rate.

Use of land:

Any use permitted under the Baw Baw Shire Council planning scheme.

Geographic Location:

Wherever located within the municipal district.

Planning Scheme Zoning:

The zoning applicable to each ratable land within this category is as determined by consulting maps referred to in the relevant Baw Baw Shire Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

Commercial and Industrial Land**Definition:**

Commercial and Industrial Land is any land, which is:

- a) Used primarily for carrying out the manufacture or production of, or trade in goods or services; or
- b) Unoccupied building erected which is zoned Commercial or Industrial under the Baw Baw Shire Council planning scheme; or
- c) Unoccupied land which is zoned Commercial or Industrial under the Baw Baw Shire Council Planning Scheme.

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial/Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial/industrial businesses of Baw Baw Shire Council benefit from ongoing significant investment by Council in services and infrastructure. The Council also notes the tax deductibility of Council rates for commercial/industrial properties which are not available to the residential sector, and the income generating capability of commercial/industrial based properties.

Types and Classes:

Commercial and Industrial have the relevant characteristics described below:

- a) used primarily for commercial or industrial purposes; or
- b) any land that is not defined as General Land or Farmland.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

130% of the General Rate.

Use of Land:

Any use permitted under the Baw Baw Shire Council Planning Scheme.

Geographic Location:

Wherever located within the municipal district.

Planning Scheme Zoning

The planning scheme zoning, is the zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

Farmland

Definition:

Any land which is "Farmland" within the meaning of Section 2(1) of the *Valuation of Land Act 1960*.

- a) Farmland means any ratable land that is 2 or more hectares in area.
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- c) That is used by a business:
 - i. That has a significant and substantial commercial purpose of character.
 - ii. That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - iii. That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

To avoid doubt, 'business' for the purposes of identifying Farmland has the same meaning as that given to it by section 2(1) of the *Valuation of Land Act 1960*

Objectives:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base. This rate differential is intended to encourage uses compatible with the physical capability of the land; minimize the need for urban works and services to the non-urban area; conserve the resources of soil, flora and fauna and the significant natural features in the areas identified as having ecological and landscape interest value; conserve as far as possible the existing patterns of vegetation to maintain landscape quality; assist in the maintenance of farming activities within areas eminently suited for that purpose; and discourage the proliferation of non-agricultural activities on soil of high agricultural value by protecting the social characteristics of the rural community from the encroachment of urban-type development.

Types and Classes

Farmland has the relevant characteristics described below:

- a) any land that is not defined as General / Residential land or Commercial and Industrial Land; and
- b) has an area of at least 40 hectares and is used predominantly for the business of grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, beekeeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; or
- c) has an area of not less than 2 hectares and less than 40 hectares for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities and demonstrates, upon application, that the primary source of income is derived from the land that is used for a business.

Use of Rate:

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate:

80% of the General Rate

Use of Land:

Any use permitted under the Baw Baw Shire Council Planning Scheme.

Geographic Location:

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each ratable land within this category, as determined by consulting maps referred to in the relevant Victorian City Council Planning Scheme.

Types of Buildings:

All buildings which are already constructed on the land, or which are constructed prior to the end of the financial year.

4.1.1(o) Cultural and Recreational Lands Rebates

The *Cultural and Recreational Lands Act 1963 (CRL Act)* provides for a Council to grant a rating concession in respect of any "recreational lands" which are rateable land under the Act.

The definition of "recreational lands" under section 2 of the CRL Act is lands which are:

- vested in or occupied by anybody corporate or unincorporated body which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objects and prohibits the payment of any dividend or amount to its members; and
- used for outdoor sporting recreational or cultural purposes or similar outdoor activities.

Section 169 of the Act provides an opportunity for Council to grant a concession for properties described by definition as a sporting club under the CRL Act.

The following list sets out all applicable properties. The general rate is applied to these properties to determine the declared rates payable for the financial year and a 75% rebate will be applied (previously 100%), with the exception of the Warragul Country Club, which is rebated by 35.25 % (previously 47%). Service Charges are payable for any waste services received at the declared rate. The following table sets out the rebates applicable to Cultural and Recreational Lands.

| Cultural and Recreation Land Property | 2026/2027 Rates \$ |
|---|--------------------|
| Properties receiving a 75% rebate | |
| Drouin Bowling Club | 2,985 |
| Drouin Golf Club | 18,589 |
| Garfield Wattle Raceway / Drouin Speedway | 1,791 |
| Longwarry Bowls Club | 4,749 |
| Moe Field and Game and Angling Club | 814 |
| Neerim District Bowling Club | 3,528 |
| Thorpdale Bowling Club | 1,330 |
| Trafalgar Bowls Club Incorporated | 4,478 |
| Trafalgar Golf Club | 6,241 |
| Trafalgar Park Bowls Club Incorporated | 2,035 |
| Warragul Bowling Club | 4,070 |
| Warragul Drouin Pistol Club Incorporated | 3,121 |
| Yarragon Bowls Club | 1,547 |
| Total | 55,277 |
| Total 75% Rebate | (41,458) |
| Property Receiving a 35.25% Rebate | |
| Warragul Country Club Incorporated (rebate) | 65,806 |
| Total 35.25% Rebate | (23,197) |
| Total Rates Income | 56,429 |

Council will undertake a review of Cultural and Recreational Land charges over the next 12 months to determine whether any appropriate future discount arrangements should apply, taking into consideration the level of public benefit provided by the use of the land.

4.1.2 Statutory fees and fines

| | Forecast | Budget | Change | |
|---------------------------------------|--------------|--------------|------------|---------------|
| | Actual | 2026/27 | | |
| | 2025/26 | | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Infringements and costs | 649 | 702 | 53 | 8.10% |
| Town planning fees | 727 | 818 | 91 | 12.53% |
| Land information certificates | 195 | 202 | 7 | 3.45% |
| Permits | 935 | 1,064 | 129 | 13.82% |
| Other | 323 | 361 | 38 | 11.89% |
| Total statutory fees and fines | 2,829 | 3,148 | 318 | 11.24% |

Statutory fees mainly relate to fees and fines levied in accordance with legislation and include infringements, town planning fees, land information certificates and permits.

Statutory fees and fines income is projected to increase by 11.24% in the 2026/27 financial year, relative to the 2025/26 forecast total. This increase reflects an increased focus on compliance and monitoring within the shire. A detailed listing of all statutory fees is included in the Fees and Charges Schedule detailed at section 6.

4.1.3 User fees

| | Forecast | Budget | Change | |
|--------------------------------|--------------|--------------|------------|--------------|
| | Actual | 2026/27 | | |
| | 2025/26 | | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Leisure centre and recreation | 1,508 | 1,597 | 89 | 5.93% |
| Registration and other permits | 1,014 | 1,229 | 215 | 21.18% |
| Waste management services | 5 | 11 | 6 | 141.19% |
| Other fees and charges | 489 | 450 | (40) | (8.10%) |
| Total user fees | 3,016 | 3,287 | 271 | 8.99% |

User fees primarily pertain to the recovery of service delivery costs by charging fees to users of Council services. These include service fees for West Gippsland Arts Centre events, venue, facility, and equipment usage, other uses of Council properties, registrations and permits, as well as the provision of services such administration fees.

The user charges have been determined in accordance with Council's pricing policy. Commercial users are charged market price, while bestowing subsidies to community users where appropriate.

Community Safety fees including health registrations and animal registrations are a focus area to ensure compliance with the relevant regulations. User fees have been benchmarked against neighbouring Councils to ensure fees are appropriately charged in 2026/27.

User fees are included in the Fees and Charges Schedule detailed at section 6.

4.1.4 Grants

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

| | Forecast Actual 2025/26 \$'000 | Budget 2026/27 \$'000 | Change | |
|--|---|-----------------------------|----------------|-----------------|
| | | | \$'000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 22,358 | 30,219 | 7,862 | 35.16% |
| State funded grants | 8,344 | 2,466 | (5,878) | (70.45%) |
| Total grants received | 30,702 | 32,685 | 1,983 | 6.46% |
| (a) Operating Grants | | | | |
| <i>Recurrent – Commonwealth Government</i> | | | | |
| Financial Assistance Grants | 12,900 | 13,922 | 1,022 | 7.92% |
| Other | 13 | 13 | 0 | 0.00% |
| <i>Recurrent – State Government</i> | | | | |
| Arts Culture and Events | 130 | 150 | 20 | 15.38% |
| Emergency Management | 60 | 60 | 0 | 0.00% |
| School crossing supervisors | 266 | 270 | 4 | 1.36% |
| Maternal and child health | 1,273 | 1,219 | (54) | (4.22%) |
| Preschool and early years | 425 | 436 | 11 | 2.47% |
| Other | 21 | 21 | 0 | 0.00% |
| Total recurrent grants | 15,089 | 16,091 | 1,002 | 6.64% |
| <i>Non-recurrent – Commonwealth Government</i> | | | | |
| Other | | | | |
| <i>Non-recurrent – State Government</i> | | | | |
| Community Transition | 74 | 118 | 43 | 58.53% |
| Connected Communities | 100 | 100 | 0 | 0.00% |
| Emergency management and flood support | 3,237 | - | (3,237) | (100.00%) |
| Other | 118 | 91 | (27) | (22.53%) |
| Road Safe | - | 1 | 1 | 100% |
| Total non-recurrent grants | 3,529 | 310 | (3,219) | (91.22%) |
| Total operating grants | 18,618 | 16,401 | (2,217) | (11.91%) |
| (b) Capital Grants | | | | |
| <i>Recurrent – Commonwealth Government</i> | | | | |
| Roads to recovery | 3,515 | 3,636 | 121 | 3.45% |
| <i>Recurrent – State Government</i> | | | | |
| Total recurrent grants | 3,515 | 3,636 | 121 | 3.45% |
| <i>Non-recurrent – Commonwealth Government</i> | | | | |
| Bridges | 1,008 | - | (1,008) | (100.00%) |
| Buildings | 2,162 | 12,648 | 10,487 | 485.08% |
| Local and Collector Roads | 2,760 | - | (2,760) | (100.00%) |
| <i>Non-recurrent – State Government</i> | | | | |
| Sporting facilities | 2,639 | - | (2,639) | (100.00%) |
| Total non-recurrent grants | 8,569 | 12,648 | 4,079 | 47.60% |
| Total capital grants | 12,084 | 16,285 | 4,200 | 34.76% |
| Total Grants | 30,702 | 32,685 | 1,983 | 6.46% |

Operating grants represent funding received from State and Federal sources to support Council's ongoing service delivery. Operating grant revenue is projected to decrease by \$2.22 million in 2026/27 relative to the 2025/26 forecast, primarily due to the non-recurrence of a one-off \$3.24 million grant accrual recognised in 2025/26 for reimbursable natural disaster recovery expenditure.

The 2026/27 budget includes the Financial Assistance Grant at a level consistent with 2025/26, with allowance for indexation. Forward estimates assume continued receipt of this grant, with modest annual growth applied in line with historical trends.

Capital grants include all grant monies received from State, Federal and community sources for the purpose of funding Council's capital works program. Overall, the level of capital funding to be received in 2026/27 financial year is set to increase by \$4.20 million compared to the forecast in 2025/26. Capital Grants are tied to projects planned to be delivered as part of the 2026/27 Capital Works Program.

4.1.5 Contributions

| | Forecast | Budget | Change | |
|----------------------------|----------|---------|---------|----------|
| | Actual | 2026/27 | \$'000 | % |
| | 2025/26 | 2026/27 | | |
| | \$'000 | \$'000 | \$'000 | % |
| Monetary | 8,473 | 7,186 | (1,287) | (15.19%) |
| Non-monetary | 8,664 | 26,439 | 17,775 | 205.16% |
| Total contributions | 17,137 | 33,625 | 16,488 | 96.21% |

Monetary Contributions primarily consist of statutory charges paid by developers, including Development Contribution Plans and Public Open Space levies. These contributions are projected to rise, by 96.21% compared to the 2025/26 forecast. Non-monetary charges include developer contributed assets received by Council. The anticipated growth in both the contributions represents approved developments for the upcoming financial year, reflecting steady development activity in the region.

4.1.6 Other income

| | Forecast | Budget | Change | |
|---------------------------|----------|---------|--------|----------|
| | Actual | 2026/27 | \$'000 | % |
| | 2025/26 | 2026/27 | | |
| | \$'000 | \$'000 | \$'000 | % |
| Interest | 2,250 | 1,900 | (350) | (15.56%) |
| Rent | 244 | 273 | 29 | 11.89% |
| Other | 1,140 | 1,133 | (7) | (0.61%) |
| Total other income | 3,733 | 3,306 | (427) | (11.44%) |

Other income mainly comprises of interest revenue from investments, rent revenue from Council-owned properties and other ad hoc receipts. Interest income is 15.5% lower than the forecast, due to the projected balance of cash holdings and variable market conditions affecting interest rates.

Rental income budgeted is governed by relevant lease contracts. Rent income has been reviewed with market price CPI increases for the majority of properties.

4.1.7 Employee costs

| | Forecast | Budget | Change | |
|-----------------------------|-----------------------------|-------------------|--------|---------------|
| | Actual 2025/26 \$'000 | 2026/27 \$'000 | \$'000 | % |
| Wages and salaries | 35,547 | 35,946 | 399 | 1.12% |
| Work Cover | 1,181 | 1,825 | 644 | 54.53% |
| Superannuation | 4,196 | 4,465 | 269 | 6.41% |
| Fringe benefits tax | 169 | 174 | 5 | 2.96% |
| Training | 574 | 643 | 69 | 12.02% |
| Other | 117 | 138 | 21 | 17.95% |
| Total employee costs | 41,784 | 43,190 | 1,406 | 3.36% |

Employee costs encompass all labour-related expenditures listed above. Other employee costs primarily include parental leave provisions across the Council.

Employee costs are projected to increase by \$1.41 million above the forecast (3.34%), driven by the following factors:

- Salary increases in accordance with Council's Enterprise Bargaining Agreement (EBA)
- The annual superannuation contribution rate remaining at 12% in 2026/27, coupled with higher salaries and wages due to EBA compliance
- Banding movements for staff as outlined in Council's EBA, contributing to rising employee costs
- Minor growth in employee numbers, including positions funded through grants, additional income, or Council resources
- Workcover premium increases in line with industry standards.

A summary of human resource expenditure categorised by the organisational structure of Council is included in Section 3.6 (Statement of Human Resources). This summary includes both operational expenditure and FTE information.

4.1.8 Materials and services

| | Forecast | Budget | Change | |
|--------------------------------------|---------------|---------------|----------------|----------------|
| | Actual | 2026/27 | | |
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| Contracts – Waste | 13,491 | 14,129 | 638 | 4.73% |
| Contracts – Roads and infrastructure | 10,818 | 10,523 | (295) | (2.73%) |
| Contracts – Recreation services | 3,383 | 4,227 | 844 | 24.95% |
| Contracts – Other | 3,515 | 3,114 | (401) | (11.41%) |
| Consultants | 2,218 | 1,725 | (493) | (22.23%) |
| Fleet | 1,108 | 1,253 | 145 | 13.09% |
| Information technology | 2,722 | 3,146 | 424 | 15.58% |
| Insurance | 1,374 | 1,426 | 52 | 3.78% |
| Legal | 399 | 462 | 63 | 15.79% |
| Marketing costs | 1,448 | 1,414 | (34) | (2.35%) |
| Materials | 449 | 341 | (108) | (24.05%) |
| Natural Disaster | 3,833 | 0 | (3,833) | (100.00%) |
| Office administration | 1,188 | 1,368 | 180 | 15.15% |
| Repairs and maintenance | 4,338 | 3,795 | (543) | (12.52%) |
| Services | 501 | 459 | (42) | (8.38%) |
| Utilities | 1,035 | 1,052 | 17 | 1.64% |
| Total materials and services | 51,820 | 48,434 | (3,386) | (6.53%) |

There is an overall decrease in Materials and services of \$3.39 million in comparison to the 25/26 forecast expense. This decrease largely relates to reimbursable natural disaster recovery-related expenditures incurred during 2025/26. While it is anticipated that there will be further natural disaster events during 2026/27 it is impossible to reliably predict their frequency, severity or likely cost. In addition, since the majority of such expenditure is recoverable (generating a corresponding revenue item) it is not appropriate to inflate estimated expenditure and revenue in the Budget that are highly uncertain and difficult to quantify.

Materials and services expenditure is impacted annually by increases in contract costs, CPI escalation, fuel costs, increases in utilities expenditure and maintenance expenses. Some of the uncontrollable expenditure areas include insurance cost increments, which continue to exceed the CPI by a significant margin and is expected to continue to grow due to natural events and the current economic environment. Key contracts including the aquatic facilities, IT software and fleet management continue to see growth in costs. To counter this, considerable efforts have been made to reduce expenditure in other areas including consultancy, administration and contact management.

4.1.9 Depreciation

| | 2025/26 | 2026/27 | Change | |
|---------------------------|--------------------|---------------|--------------|---------------|
| | Forecast Actual | Budget | | |
| | \$'000 | \$'000 | \$'000 | % |
| Property | 6,140 | 6,457 | 317 | 5.16% |
| Plant & equipment | 650 | 797 | 147 | 22.62% |
| Infrastructure | 20,853 | 24,165 | 3,312 | 15.88% |
| Total depreciation | 27,643 | 31,419 | 3,776 | 13.66% |

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

4.1.10 Amortisation-Intangible assets

| | Forecast Actual | Budget | Change | |
|---|--------------------|--------------|------------|---------------|
| | 2025/26 | 2026/27 | | |
| | \$'000 | \$'000 | \$'000 | % |
| Intangible assets | 842 | 1,244 | 402 | 47.74% |
| Total amortisation - intangible assets | 842 | 1,244 | 402 | 47.74% |

Amortisation is an accounting measure which allocates the value of an intangible asset over its useful life. This is expected to increase in 2026/27 financial year as costs of the Future Ready Baw Baw project are incurred and capitalised.

4.1.11 Depreciation-Right of Use assets

| | Forecast Actual | Budget | Change | |
|---|--------------------|------------|------------|---------------|
| | 2025/26 | 2026/27 | | |
| | \$'000 | \$'000 | \$'000 | % |
| Right of use assets | 641 | 973 | 332 | 51.79% |
| Total depreciation - right of use assets | 641 | 973 | 332 | 51.79% |

This amount represents amortisation of the net present value of leased items of plant, IT equipment and property assets which were not purchased by Council, but which are for Council's exclusive use.

4.1.12 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. Borrowed amounts are disclosed at section 4.2.3.

4.1.13 Other expenses

| | Forecast | Budget | Change | |
|---------------------------------|--------------|--------------|--------------|----------------|
| | Actual | | | |
| | 2025/26 | 2026/27 | \$'000 | % |
| | \$'000 | \$'000 | \$'000 | % |
| External auditors' remuneration | 70 | 73 | 3 | 4.29% |
| Internal auditor remuneration | 60 | 62 | 2 | 3.33% |
| Councillors' allowances | 482 | 510 | 28 | 5.81% |
| Bank charges | 173 | 180 | 7 | 4.05% |
| Other | 732 | 554 | (179) | (24.42%) |
| Total other expenses | 1,517 | 1,379 | (139) | (9.16%) |

Other expenses encompass a broad range of items including contributions to community groups through community grants, audit fees, operating leases for IT equipment (not meeting the definition of Right of Use assets), Councillor allowances, and other miscellaneous costs. These expenses are forecasted to decrease by 9.16% or \$0.14 million in FY 2026/27.

As a result of Council's decision to remove the pensioner rate rebate, a positive budget impact of \$0.13 million compared to 2025/26 forecast is included in 2026/27.

4.2 Balance Sheet

4.2.1 Assets

Assets for Council comprise both current and non-current assets.

Current assets are a combination of cash and cash equivalents, trade and other receivables, prepayments, and other financial assets. These balances are highly liquid, with an expectation that they could be converted into cash within twelve months. Total current assets have increased compared to 2025/26 forecast by \$4.67 million predominantly due to improved income contributing to the inflow of Cash & Cash Equivalents.

Property, infrastructure, plant, and equipment (PIP&E) is the largest component of Council's assets, and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up over many years. Intangible assets (IA) represent the value of Computer and telecommunications assets capitalised to the Balance Sheet which will be fully amortised in the ensuing financial years dependent upon their assessed useful lives. The \$45.86 million increases, for PIP&E and IA, is attributable to the net result of the multi-year capital works programs, depreciation of assets, the acquisition/sale of assets and the inclusion of non-monetary assets.

4.2.2 Liabilities

Current liabilities are those financial obligations which Council must pay within twelve months. Conversely, non-current liabilities are due for payment in excess of twelve months. Trade and other payables represent amounts to whom Council owe money as at 30 June for the supply of goods and services. Total current liabilities are budgeted to increase by \$6.01 million during the 2026/27 financial year, largely attributable to the reclassification of interest-bearing loans as they fall due within twelve months of maturity at year-end.

Provisions (both current and non-current) include accrued long service leave, annual leave and rostered days off owing to employees.

Interest bearing loans and borrowings represents loans taken out by Council to fund capital works projects.

4.2.3 Borrowings

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

| | Forecast Actual 2025/26 \$ | Budget 2026/27 \$ | 2027/28 \$ | Projections 2028/29 \$ | | 2029/30 \$ |
|---|-------------------------------------|-------------------------|---------------|------------------------------|---------|---------------|
| Amount borrowed as at 30 June of the prior year | 16,964 | 16,964 | 31,542 | 27,770 | 25,573 | 25,573 |
| Amount proposed to be borrowed | - | 34,964 | 1,148 | 3,050 | 3,200 | 3,200 |
| Amount projected to be redeemed | - | (20,386) | (4,921) | (5,247) | (4,276) | (4,276) |
| Amount of borrowings as at 30 June | 16,964 | 31,542 | 27,770 | 25,573 | 24,497 | 24,497 |

The amount proposed to be borrowed and redeemed in 2026/27 includes the refinancing of existing loans from interest only to Principal and Interest. New loans for 2026/27 amount to \$18.0 million and include:

- Baw Baw Culture and connection Precinct \$10.0 million
- Longwarry Pavilion Replacement \$2.0 million
- Strategic Land Purchases \$6.0 million

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.

| | Actual 2024/25 \$'000 | Forecast Actual 2025/26 \$ | Budget 2026/27 \$ | Projections | | |
|--|-----------------------------|-------------------------------------|-------------------------|---------------|---------------|---------------|
| | | | | 2027/28 \$ | 2028/29 \$ | 2029/30 \$ |
| Right-of-use assets | | | | | | |
| Property | 2,513 | 2,513 | 2,206 | 1,539 | 850 | 835 |
| Vehicles | 223 | 223 | 196 | 137 | 75 | 74 |
| Other, etc. | 636 | 636 | 558 | 390 | 215 | 211 |
| Total right-of-use assets | 3,172 | 3,372 | 2,960 | 2,065 | 1,140 | 1,121 |
| Lease liabilities | | | | | | |
| Current lease Liabilities | | | | | | |
| Land and buildings | 104 | 104 | 100 | 105 | 83 | 117 |
| Plant and equipment | 73 | 73 | 70 | 74 | 58 | 82 |
| Other, etc. | 182 | 182 | 175 | 184 | 145 | 205 |
| Total current lease liabilities | 484 | 359 | 345 | 362 | 285 | 404 |
| Non-current lease liabilities | | | | | | |
| Land and buildings | 185 | 185 | 219 | 167 | 128 | 189 |
| Plant and equipment | 302 | 302 | 357 | 272 | 209 | 309 |
| Other, etc. | 456 | 456 | 539 | 411 | 316 | 467 |
| Total non-current lease liabilities | 491 | 943 | 1,115 | 849 | 653 | 966 |
| liabilities | | | | | | |
| Total lease liabilities | 975 | 1,302 | 1,460 | 1,211 | 939 | 1,370 |

4.3 Statement of Changes in Equity

4.3.1 Equity

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

- Other reserves 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 Accumulated 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.
- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.

4.3.2 Reserves

Reserve funds are amounts of money set aside for specific purposes in later years and identified as restricted cash.

Reserve funds are either restricted or discretionary. Restricted reserves are legally required to be used for a specific purpose. Discretionary reserves do not have legal restrictions wherein their creation and application are at the discretion of Council.

Contribution received by Council such as public open space and DCP will be transferred to statutory reserves and funds will be drawn down from reserves for Capital projects as identified in the Long-Term Financial Plan.

Council will transfer any Property sales to (Community Infrastructure / Strategic Land Reserve) and funds to be used under the guiding principles of that specific reserve.

Open Space Reserve

Open Space reserve funds are never spent before they are received. A minimum balance of \$1.0 million is maintained to cover any unexpected short-term expenses, or to seed fund larger projects. The reserve can be used for the purchase of Open Space assets, including pavilions on Council owned land.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by / (used in) operating activities

Operating activities refers to the cash generated or used in the delivery of services by Council. The net cash from operating activities is projected to increase by \$8.94 million compared to the 2026/27 forecast.

This improvement is primarily driven by higher rates revenue and identified cost savings within the Materials and Services area reducing cash outflows. These gains are offsetting the shortfall resulting from a decline in operational grants.

Net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council includes non-cash items which have been excluded from the Cash Flow Statement.

4.4.2 Net cash flows provided by / (used in) investing activities

Investing activities refer to cash generated or used in relation to property, infrastructure, plant, and equipment.

Cash outflows in this category have increased by \$27.73 million compared to the 2025/26 forecast, reflecting the growth in the annual capital works program and overall investment activity.

4.4.3 Net cash flows provided by / (used in) financing activities

Financing activities refer to cash generated or used in the financing of Council's activities. The 2026/27-year reports an increase of \$17.78 million in cash inflows which includes new loans of \$18.0 million.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

| | Forecast Actual 2025/26 \$'000 | Budget 2026/27 \$'000 | Change \$'000 | % |
|------------------------|--------------------------------------|-----------------------------|------------------|---------------|
| Property | 10,985 | 30,813 | 19,828 | 180.50% |
| Plant and equipment | 4,434 | 2,426 | (2,008) | (45.28%) |
| Infrastructure | 19,039 | 17,604 | (1,436) | (7.54%) |
| Total | 34,458 | 50,843 | 16,385 | 47.55% |

4.5.2 Current Budget

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | |
|---|------------------------|-------------------------|--------------|---------------|---------------|----------------------------|---------------|---------------|
| | | Renewal | Upgrade | Expansion | Grants | Contributions | Council Cash | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| PROPERTY | | | | | | | | |
| Land | | | | | | | | |
| Land | 6,000 | 0 | 0 | 6,000 | 0 | 0 | 0 | 6,000 |
| Buildings | | | | | | | | |
| Buildings | 23,278 | 260 | 1,518 | 21,500 | 12,648 | 0 | 630 | 10,000 |
| Building Improvements | | | | | | | | |
| Building improvements | 1,535 | 1,448 | 87 | 0 | 0 | 0 | 1,535 | - |
| TOTAL PROPERTY | 30,813 | 1,708 | 1,605 | 27,500 | 12,648 | 0 | 2,165 | 16,000 |
| PLANT AND EQUIPMENT | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | |
| Plant, machinery and equipment | 1,125 | 1,125 | 0 | 0 | 0 | 0 | 1,125 | 0 |
| Computers and Telecommunications | | | | | | | | |
| Computers and telecommunications | 1,301 | 1,249 | 53 | 0 | 0 | 0 | 1,301 | 0 |
| TOTAL PLANT AND EQUIPMENT | 2,426 | 2,374 | 53 | 0 | 0 | 0 | 2,426 | 0 |
| INFRASTRUCTURE | | | | | | | | |
| Roads | | | | | | | | |
| Roads | 9,523 | 9,193 | 20 | 310 | 3,636 | 0 | 5,886 | 0 |
| Bridges | | | | | | | | |
| Bridges | 550 | 490 | 60 | 0 | 0 | 0 | 550 | 0 |
| Footpaths and Cycleways | | | | | | | | |
| Footpaths and cycleways | 955 | 479 | 47 | 430 | 0 | 0 | 955 | 0 |
| Drainage | | | | | | | | |
| Drainage | 903 | 895 | 8 | 0 | 0 | 0 | 903 | 0 |
| Recreational, Leisure & Community Facilities | | | | | | | | |
| Recreational, leisure and community facilities | 4,820 | 975 | 265 | 3,580 | 0 | 0 | 2,820 | 2,000 |
| Other Infrastructure | | | | | | | | |
| Other infrastructure | 853 | - | - | 325 | 528 | - | 853 | - |
| TOTAL INFRASTRUCTURE | 17,604 | 12,031 | 725 | 4,848 | 3,636 | - | 11,028 | 2,000 |
| TOTAL NEW CAPITAL WORKS | 50,843 | 16,113 | 2,382 | 32,348 | 16,285 | - | 16,559 | 18,000 |

4.5.3 Works carried forward from the 2025/26 year to 2026/27

At the time of preparing this document, no works are proposed to be carried forward from 2025/26 to 2026/27.

4.6 Summary of Planned Capital Works Expenditure

For the years ending 30 June 2028, 2029 & 2030

| 2027/28 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | Renewal \$'000 | Expansion \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | |
| Land | 3,400 | 0 | 3,400 | 0 | 3,400 | 0 | 0 | 3,400 | 0 |
| Total Land | 3,400 | 0 | 3,400 | 0 | 3,400 | 0 | 0 | 3,400 | 0 |
| Buildings | 8,563 | 1,777 | 4,500 | 2,286 | 8,563 | 4,250 | 0 | 3,165 | 1,148 |
| Total Buildings | 8,563 | 1,777 | 4,500 | 2,286 | 8,563 | 4,250 | 0 | 3,165 | 1,148 |
| Total Property | 11,963 | 1,777 | 7,900 | 2,286 | 11,963 | 4,250 | 0 | 6,565 | 1,148 |
| Plant and Equipment | | | | | | | | | |
| Plant, machinery and equipment | 1,400 | 1,400 | 0 | 0 | 1,400 | 0 | 0 | 1,400 | 0 |
| Computers and telecommunications | 100 | 48 | 0 | 53 | 100 | 0 | 0 | 100 | 0 |
| Total Plant and Equipment | 1,500 | 1,448 | 0 | 53 | 1,500 | 0 | 0 | 1,500 | 0 |
| Infrastructure | | | | | | | | | |
| Roads | 8,303 | 7,772 | 310 | 20 | 8,103 | 3,736 | 0 | 4,366 | 0 |
| Bridges | 300 | 240 | 0 | 60 | 300 | 0 | 0 | 300 | 0 |
| Footpaths and cycleways | 855 | 421 | 330 | 104 | 855 | 0 | 0 | 855 | 0 |
| Drainage | 895 | 895 | 0 | 0 | 895 | 0 | 0 | 895 | 0 |
| Recreational, leisure and community facilities | 3,980 | 943 | 2,870 | 167 | 3,980 | 500 | 0 | 3,480 | 0 |
| Other infrastructure | 825 | 0 | 200 | 825 | 1,025 | 0 | 0 | 1,025 | 0 |
| Total Infrastructure | 15,158 | 10,271 | 3,710 | 1,176 | 15,158 | 4,236 | 0 | 10,922 | 0 |
| Total Capital Works Expenditure | 28,621 | 13,496 | 11,610 | 3,515 | 28,621 | 8,486 | 0 | 18,986 | 1,148 |

| 2028/29 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|---------------|--------------|--------------|-----------------|--------------|---------------|---------------|--------------|
| | Total | Renewal | Expansion | Upgrade | Total | Grants | Contributions | Council Cash | Borrowings |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 5,915 | 1,627 | 3,000 | 1,288 | 0 | 2,200 | 0 | 1,665 | 2,050 |
| Total Buildings | 5,915 | 1,627 | 3,000 | 1,288 | 5,915 | 2,200 | 0 | 1,665 | 2,050 |
| Total Property | 5,915 | 1,627 | 3,000 | 1,288 | 5,915 | 2,200 | 0 | 1,665 | 2,050 |
| Plant and Equipment | | | | | | | | | |
| Plant, machinery and equipment | 1,400 | 1,400 | 0 | 0 | 1,400 | 0 | 0 | 1,400 | 0 |
| Computers and telecommunications | 65 | 20 | 0 | 46 | 65 | 0 | 0 | 65 | 0 |
| Total Plant and Equipment | 1,465 | 1,420 | 0 | 46 | 1,465 | 0 | 0 | 1,465 | 0 |
| Infrastructure | | | | | | | | | |
| Roads | 10,605 | 9,585 | 310 | 711 | 10,605 | 3,515 | 0 | 7,091 | 0 |
| Bridges | 700 | 560 | 0 | 140 | 700 | 0 | 0 | 700 | 0 |
| Footpaths and cycleways | 855 | 421 | 330 | 104 | 855 | 0 | 0 | 855 | 0 |
| Drainage | 970 | 970 | 0 | 0 | 970 | 0 | 0 | 970 | 0 |
| Recreational, leisure and community facilities | 2,660 | 1,303 | 1,100 | 257 | 2,660 | 0 | 0 | 1,660 | 1,000 |
| Other infrastructure | 775 | 0 | 200 | 575 | 775 | 0 | 0 | 775 | 0 |
| Total Infrastructure | 16,565 | 12,840 | 1,940 | 1,786 | 16,565 | 3,515 | 0 | 12,051 | 1,000 |
| Total Capital Works Expenditure | 23,945 | 15,886 | 4,940 | 3,120 | 23,945 | 5,714 | 0 | 15,181 | 3,050 |

| 2029/30 | Asset Expenditure Types | | | | Funding Sources | | | | |
|--|-------------------------|---------------|------------|--------------|-----------------|--------------|---------------|---------------|--------------|
| | Total | Renewal | Expansion | Upgrade | Total | Grants | Contributions | Council Cash | Borrowings |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 1,665 | 1,627 | 0 | 38 | 0 | 0 | 0 | 1,665 | 0 |
| Total Buildings | 1,665 | 1,627 | 0 | 38 | 1,665 | 0 | 0 | 1,665 | 0 |
| Total Property | 1,665 | 1,627 | 0 | 38 | 1,665 | 0 | 0 | 1,665 | 0 |
| Plant and Equipment | | | | | | | | | |
| Plant, machinery and equipment | 1,400 | 1,400 | 0 | 0 | 1,400 | 0 | 0 | 1,400 | 0 |
| Computers and telecommunications | 65 | 20 | 0 | 46 | 65 | 0 | 0 | 65 | 0 |
| Total Plant and Equipment | 1,465 | 1,420 | 0 | 46 | 1,465 | 0 | 0 | 1,465 | 0 |
| Infrastructure | | | | | | | | | |
| Roads | 12,553 | 11,522 | 310 | 721 | 12,553 | 3,600 | 0 | 8,952 | 0 |
| Bridges | 700 | 560 | 0 | 140 | 700 | 0 | 0 | 700 | 0 |
| Footpaths and cycleways | 855 | 421 | 330 | 104 | 855 | 0 | 0 | 855 | 0 |
| Drainage | 970 | 970 | 0 | 0 | 970 | 0 | 0 | 970 | 0 |
| Recreational, leisure and community facilities | 4,760 | 2,263 | 0 | 2,497 | 4,760 | 0 | 0 | 1,560 | 3,200 |
| Other infrastructure | 775 | 0 | 200 | 575 | 775 | 0 | 0 | 775 | 0 |
| Total Infrastructure | 20,613 | 15,736 | 840 | 4,036 | 20,613 | 3,600 | 0 | 13,812 | 3,200 |
| Total Capital Works Expenditure | 23,743 | 18,783 | 840 | 4,120 | 23,743 | 3,600 | 0 | 16,942 | 3,200 |

5. 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.

| Domain / Indicator | | Measure | Notes | Actual 2024/25 | Forecast 2025/26 | Target 2026/2027 | Target Projections | | | Trend +/- |
|--|--|--|-------|-------------------|---------------------|---------------------|--------------------|---------|---------|--------------|
| | | | | | | | 2027/28 | 2028/29 | 2029/30 | |
| Community | | | | | | | | | | |
| Aquatic facilities | | Utilisation of aquatic facilities | | | | | | | | |
| (Aquatic facilities accessible and well utilised) | | The number of visits to aquatic facilities per head of population | 1 | 7.25 | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 | o |
| Responsiveness | | | | | | | | | | |
| Food Safety | | Time taken to action food complaints | | | | | | | | |
| (Councils respond to food complaints and fulfill their legislative duties in a timely manner) | | The median number of days between receipt of a food complain and the action to respond to the complaint | 2 | 1 | 2 | 2 | 2 | 2 | 2 | o |
| Governance | | | | | | | | | | |
| Transparency | | Council resolutions made at meetings closed to the public | | | | | | | | |
| (Councillors actively participate in the decision-making process, ensuring that all decisions are made in and open and transparent manner) | | The percentage of resolutions made at a meeting of Council, or at a meeting of a delegate committee consisting only of Councillors, closed to the public under section 66(1) of the act. | 3 | 5.95% | 5.00% | 8.00% | 8.00% | 8.00% | 8.00% | o |

| Domain / Indicator | Measure | Notes | Actual | Forecast | Target | Target Projections | | | Trend |
|---|--|-------|------------|------------|-------------------|--------------------|------------|------------|-------|
| | | | 2024/25 | 2025/26 | 2026/2027 | 2027/28 | 2028/29 | 2029/30 | +/- |
| Responsiveness | | | | | | | | | |
| Statutory Planning (Councils decide on planning applications and fulfil their legislative duties in a timely manner) | Time taken to decide planning applications The median number of days between receipt of a planning application and a decision on the application | 4 | 111.00 | 108.00 | 99.00 | 99.00 | 99.00 | 99.00 | o |
| Financial forecasting Population (Population is a key driver of a Council's ability to fund the delivery of services to the community) | Expenses per head of population The total expenses per head of population | 5 | \$2,018.53 | \$2,023.98 | \$2,051.10 | \$2,062.14 | \$2,045.25 | \$2,068.42 | o |
| Financial forecasting Revenue and Grants (Revenue is generated from a range of sources to fund the delivery of services to the community) | Recurrent grants per head of population Recurrent grants per head of the population | 6 | \$345.80 | \$344.62 | \$308.19 | \$312.41 | \$310.60 | \$312.95 | + |
| Financial forecasting Loans and borrowings (Level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities) | Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings as a percentage of own source revenue | 7 | 23.50% | 18.43% | 32.80% | 27.63% | 24.46% | 22.53% | + |
| Financial management Operating Position (An adjusted underlying surplus is generated in the ordinary course of business) | Adjusted underlying surplus (or deficit) The adjusted underlying surplus (or deficit) as a percentage of adjust underlying revenue | 8 | -11.24% | -9.42% | -9.74% | -8.37% | -6.89% | -3.80% | + |

5.2 Targeted performance indicators (Mandatory)

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

Targeted service performance indicators – Mandatory

| Domain / Indicator | Measure | Notes | Actual | Forecast | Target | Target Projections | | | Trend |
|--|--|-------|---------|----------|---------------|--------------------|---------|---------|-------|
| | | | 2024/25 | 2025/26 | 2026/2027 | 2027/28 | 2028/29 | 2028/29 | +/- |
| Governance | | | | | | | | | |
| Community engagement (Council decisions made and implemented with community input) | Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions Community satisfaction rating out of 100 with the consultation and engagement efforts of Council | 9 | 42 | 42 | 48 | 48 | 48 | 48 | o |
| Environment | | | | | | | | | |
| Roads (Sealed local roads are maintained at the adopted condition standard) | Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads | 10 | 94.70% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | o |
| Responsiveness | | | | | | | | | |
| Statutory planning (Planning application processing and decisions are in accordance with legislative requirements) | Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made | 11 | 58.40% | 53.00% | 60.00% | 63.00% | 66.15% | 69.46% | + |
| Environment | | | | | | | | | |
| Waste management (waste is minimised and sustainability is promoted) | Kerbside collection waste to landfill per serviced property Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties | 12 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | o |

5.3 Targeted performance indicators – Financials

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.

Targeted financial performance indicators – Mandatory

| Domain / Indicator | Measure | Notes | Actual 2024/25 | Forecast 2025/26 | Target 2026/27 | Target Projections | | | Trend +/- |
|--|--|-------|-------------------|---------------------|-------------------|--------------------|---------|---------|--------------|
| | | | | | | 2027/28 | 2028/29 | 2029/30 | |
| Financial management | | | | | | | | | |
| Liquidity (sufficient working capital and cash is available to cover expenses) | Current assets compared to current liabilities Current assets / current liabilities | 13 | 177.34% | 254.55% | 224.53% | 237.97% | 284.14% | 312.38% | + |
| Financial forecasting | | | | | | | | | |
| Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered) | Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation | 14 | 78.29% | 46.79% | 58.86% | 52.69% | 57.51% | 71.49% | + |
| Financial management | | | | | | | | | |
| Rates concentration (revenue is generated from a range of sources) | Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue | 15 | 67.86% | 70.88% | 73.20% | 73.09% | 73.56% | 73.87% | + |
| Financial management | | | | | | | | | |
| Expenditure and revenue level (resources are used efficiently in the delivery of services) | Expenses per property assessment Total expenses / no. of property assessments | 16 | \$4,252 | \$4,174 | \$4,211 | \$4,212 | \$4,179 | \$4,089 | o |

5.4. Financial performance indicators

| Domain / Indicator | Measure | Notes | Actual 2024/25 | Forecast 2025/26 | Budget 2026/27 | 2027/28 | Projections 2028/29 | 2029/30 | Trend +/-/o |
|---|--|-------|-------------------|---------------------|-------------------|-------------|------------------------|-------------|----------------|
| Financial forecasting | | | | | | | | | |
| Indebtedness (level of long-term liabilities is appropriate to the size and nature of a Council's activities) | Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue | 17 | 33.12% | 33.01% | 41.84% | 35.70% | 32.95% | 31.02% | + |
| Loans and borrowings (level of interest-bearing loans and borrowings is appropriate to the size and nature of Council's activities) | Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue | 18 | 23.50% | 18.43% | 32.80% | 27.63% | 24.46% | 22.53% | + |
| | Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue | 19 | 1.05% | 4.24% | 22.03% | 6.19% | 6.11% | 4.91% | + |
| Population (population is a key driver of a Council's ability to fund the delivery of services to the community) | Expenses per head of population Total expenses / Population | 20 | \$2,018.53 | \$2,023.98 | \$2,051.10 | \$2,062.14 | \$2,045.25 | \$2,068.42 | o |
| | Infrastructure per head of population Value of infrastructure / Population | 21 | \$17,526.37 | \$17,554.13 | \$17,996.45 | \$17,886.60 | \$17,627.96 | \$17,585.88 | o |
| Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community) | Own-source revenue per head of population Own source revenue / Population | 22 | \$1,391.57 | \$1,461.39 | \$1,502.47 | \$1,546.26 | \$1,584.34 | \$1,623.01 | + |
| | Recurrent grants per head of population Recurrent grants / Population | 23 | \$345.80 | \$344.62 | \$308.19 | \$312.41 | \$310.60 | \$312.95 | o |
| Financial management | | | | | | | | | |
| Liquidity (sufficient working capital and cash is available to cover expenses) | Cash compared to current liabilities Cash / current liabilities | 24 | 29.19% | 37.51% | 29.25% | 24.28% | 27.91% | 32.47% | + |
| Operating position (an adjusted underlying surplus is generated in the ordinary course of business) | Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 25 | -11.24% | -9.42% | -9.74% | -8.37% | -6.89% | -3.80% | + |
| Rates effort (rating level is set based on the community's capacity to pay) | Rates compared to property value Rate revenue / CIV of rateable properties in the municipal district | 26 | 0.31% | 0.33% | 0.33% | 0.34% | 0.34% | 0.35% | o |

| Domain / Indicator | Measure | Notes | Actual 2024/25 | Forecast 2025/26 | Budget 2026/27 | 2027/28 | Projections 2028/29 | 2029/30 | Trend +/-/0 |
|--|--|-------|-------------------|---------------------|-------------------|------------|------------------------|------------|----------------|
| Expenditure and revenue level (resources are used efficiently in the delivery of services) | Average rate per property assessment General rates and municipal charges / no. of property assessments | 27 | \$2,593.81 | \$2,753.19 | \$2,843.78 | \$2,890.36 | \$2,924.61 | \$2,958.47 | + |
| Rates collection (rates and charges are being responsibly collected) | Rates and charges debt Unpaid rates and charges / all rates and charges | 28 | 6.73% | 7.16% | 7.48% | 7.79% | 8.15% | 8.54% | - |

Key to Forecast Trend:

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

Notes to indicators

1. Utilisation of aquatic facilities

Despite recent increased attendance with the upgraded facility, Council has set a conservative target to allow for any unforeseen external impacts.

2. Time taken to action food complaints

Council plans to action food complaints within two days, which is consistent with previous performance.

3. Council resolutions made at meetings closed to the public

Council is committed to maintaining transparency with the community. Matters discussed in closed session are limited to confidential items as permitted under the *Local Government Act 2020*.

4. Time taken to decide planning applications

Council has made concentrated efforts to improve performance towards a target of 99 days. Increasing the decisions made within required timeframes and clearing the backlog of historical applications will continue to positively impact this result.

5. Expenses per head of population

Council's expenses encompass all operating costs, including contributions to community services. The expense ratio is projected to remain stable over time, reflecting anticipated population growth, continued cost management, and the benefits of economies of scale.

6. Recurrent grants per head of population

Recurrent grants per person are expected to stay steady, based on current funding levels and modest growth projections.

7. Loans and borrowings compared to own-source revenue

Interest bearing loans are estimated to rise in the short term for capital projects such as the Baw Baw Cultural and Connection Precinct. However, with multiple other loans reaching maturity over the upcoming years, the ratios are forecasted to improve.

8. Adjusted underlying surplus (or deficit)

Adjusted underlying deficit has indicated a deficit over past financial years. Council's Financial Plan outlines strategies that provide a pathway to progressively reduce this deficit over the next 10 years.

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

This target is based on an aspiration to return to higher levels of community satisfaction.

10. Sealed local roads below the intervention level

Council continues to invest in the road network to ensure the community has access to safe roads.

11. Planning applications decided within the relevant required time

Due to the growth rate experienced at Baw Baw, Council receives increased planning applications more consistent with Interface Councils than Large Shires. Council has made concentrated efforts to improve performance since 2021/22 towards the Interface average of 61% for 2024/25.

Increasing the decisions made within required timeframes and clearing the backlog of historical applications will continue to positively impact this result.

12. Kerbside collection waste to landfill per serviced property

This is a new indicator for the 2026/27 year. Council has set its target and forecasting based on mapped historical data.

13. Current assets compared to current liabilities

Council is currently in a strong liquidity position, with the liquidity ratio expected to improve progressively over time. This position is supported by investments in financial assets, which enable Council to generate income while maintaining sufficient liquidity.

14. Asset renewal and upgrade compared to depreciation

The asset renewal and upgrade ratio relative to depreciation is projected to remain stable over the next three years. This ratio is generally influenced by the impact of asset revaluations on depreciation expense.

15. Rates compared to adjusted underlying revenue

The rates to adjusted underlying result ratio remains stable into the future and slightly above the sector norms of 65%-72%, reflecting Council's continued high reliance on rates as its primary revenue source.

16. Expenses per property assessment

Expense per property assessment is forecasted to remain stable, as result of focused cost controls and growth of developments leading to an increase in the number of properties assessed.

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

Council has maintained a stable ratio which is well below the 60% prudential limit, demonstrating effective management of its borrowing and repayment obligations.

18 Loans and borrowings compared to own-source revenue

As a result of borrowed capital spend, expected to increase in 2026/27 financial year and progressively return to average of 25%-26% by 2029/30.

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

With the exception of 2026/27 financial year, Loans and borrowings relative to own-source revenue, remains below 10%. 2026/27 ratio is expected to increase due to additional borrowings supporting major capital works projects.

20. Expenses per head of population

Council's expenses encompass all operating costs, including contributions to community services. The expense ratio is projected to remain stable over time, reflecting anticipated population growth, continued cost management, and the benefits of economies of scale.

21. Infrastructure per head of population

Council's infrastructure asset base is expected to grow broadly in line with population growth, ensuring that service levels are maintained as the community expands.

22. Own-source revenue per head of population

Own-source revenue is projected to increase progressively across the budgeted period, consistent with anticipated population growth and prevailing inflationary conditions.

23. Recurrent grants per head of population

Recurrent grants per person are expected to stay steady, based on current funding levels and modest growth projections.

24. Cash compared to current liabilities

Council maintains sufficient cash to meet its operational requirements and invests surplus funds to maximise returns. Liquidity levels remain adequate to ensure Council can meet its current obligations as and when they fall due.

25. Adjusted underlying surplus (or deficit)

Adjusted underlying deficit has indicated a deficit over past financial years. Council's Financial Plan outlines strategies that provide a pathway to progressively reduce this deficit over the next 10 years.

26. Rates compared to property value

Council sets rates in accordance with the FGRS, applying the maximum increase of 2.75% for 2026/27 and projecting 2.5% increases in future years. Council uses a differential rating system to ensure rates reflect community's capacity to pay.

27. Average rate per property assessment

Council sets rates in accordance with the FGRS, with general rates increasing by the rate cap of 2.75% for 2026/27.

28. Rates and charges debt

The rates and charges debt ratio has shown a gradual increase over time, primarily due to increased payment plan arrangements and Council supporting community in hardship.

6. Schedule of Fees and Charges

This schedule presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2026/27.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Where a fee has not been shown for the prior year, it may be a new fee or alternatively a fee that was inadvertently omitted from the schedule in the prior year.

Increases in fees and charges are based on a general policy uplift of 10.0% for non-statutory fees and 3.0% (assumed inflation; subject to revision in line with State Government fee unit and penalty unit updates.) for statutory fees, where permissible. Exceptions to these increases have been determined through benchmarking, market comparisons, and rounding.

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Bellbird Park Stadium | | | | | | | |
| Stadium Sports | | | | | | | |
| Casual Stadium Entry 10 Visit Pass | Pass | Non-Taxable | \$46.70 | \$48.10 | \$1.40 | 3% | Non-Statutory |
| Casual Stadium Entry 10 Visit Pass - Concession | Pass | Non-Taxable | \$36.90 | \$38.00 | \$1.10 | 3% | Non-Statutory |
| Casual Stadium Entry Concession | Session | Non-Taxable | \$4.00 | \$4.10 | \$0.10 | 2% | Non-Statutory |
| Program Room Hire | Hour | Non-Taxable | \$42.70 | \$44.00 | \$1.30 | 3% | Non-Statutory |
| Racquet Hire | Unit | Non-Taxable | \$5.30 | \$5.50 | \$0.20 | 4% | Non-Statutory |
| Squash Junior/Concession 10 Visit Pass (Competition) | Pass | Non-Taxable | \$128.30 | \$132.10 | \$3.80 | 3% | Non-Statutory |
| Stadium Sports - Futsal | | | | | | | |
| Futsal - Registration | Team | Non-Taxable | \$124.40 | \$128.10 | \$3.70 | 3% | Non-Statutory |
| Futsal - Team Sheet | Team | Non-Taxable | \$77.60 | \$79.90 | \$2.30 | 3% | Non-Statutory |
| Stadium Sports - Gymnastics | | | | | | | |
| Gymnastics Classes Fortnightly Direct Debit 46 weeks/year | Unit | Non-Taxable | \$24.20 | \$24.90 | \$0.70 | 3% | Non-Statutory |
| Gymnastics Classes Term (Price X Number of classes) | Unit | Non-Taxable | \$13.30 | \$13.70 | \$0.40 | 3% | Non-Statutory |
| Gymnastics GV Registration | Unit | Non-Taxable | \$41.00 | \$42.20 | \$1.20 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Stadium Sports - Netball | | | | | | | |
| Disability Netball | Unit | Non-Taxable | \$4.90 | \$5.00 | \$0.10 | 2% | Non-Statutory |
| Netball (Service Provider) registration & insurance fee per team | Team | Non-Taxable | \$208.60 | \$214.90 | \$6.30 | 3% | Non-Statutory |
| Netball (Service Provider) Team Sheet | Team | Non-Taxable | \$67.20 | \$69.20 | \$2.00 | 3% | Non-Statutory |
| Stadium Sports - Other | | | | | | | |
| Keenagers | Unit | Non-Taxable | \$4.90 | \$5.00 | \$0.10 | 2% | Non-Statutory |
| Lifeball | Unit | Non-Taxable | \$5.00 | \$5.20 | \$0.20 | 4% | Non-Statutory |
| Stadium Sports - Pryme Mover | | | | | | | |
| 3 months Pryme mover membership (Bellbird Park Only) | Membership | Non-Taxable | \$150.20 | \$154.70 | \$4.50 | 3% | Non-Statutory |
| Group Fitness - Pryme Mover | Person | Non-Taxable | \$11.00 | \$11.30 | \$0.30 | 3% | Non-Statutory |
| Pryme Movers Group Fitness 10 Visit Pass | Pass | Non-Taxable | \$101.20 | \$104.20 | \$3.00 | 3% | Non-Statutory |
| Stadium Sports - Squash | | | | | | | |
| Casual squash court hire - (1/2 Hr) | Session | Non-Taxable | \$16.30 | \$16.80 | \$0.50 | 3% | Non-Statutory |
| Casual squash court hire (Per Hour) | Hour | Non-Taxable | \$32.70 | \$33.70 | \$1.00 | 3% | Non-Statutory |
| Squash - Concession | Membership | Non-Taxable | \$12.70 | \$13.10 | \$0.40 | 3% | Non-Statutory |
| Squash - Junior | Unit | Non-Taxable | \$12.70 | \$13.10 | \$0.40 | 3% | Non-Statutory |
| Squash - Senior | Unit | Non-Taxable | \$16.30 | \$16.80 | \$0.50 | 3% | Non-Statutory |
| Squash Club Membership | Membership | Non-Taxable | \$40.70 | \$41.90 | \$1.20 | 3% | Non-Statutory |
| Squash Club Membership - Concession | Membership | Non-Taxable | \$32.70 | \$33.70 | \$1.00 | 3% | Non-Statutory |
| Squash Senior 10 Visit Pass (Competition) | Pass | Non-Taxable | \$163.50 | \$168.40 | \$4.90 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Stadium Sports – Volleyball | | | | | | | |
| Volleyball – Concession | Unit | Non-Taxable | \$6.30 | \$6.50 | \$0.20 | 3% | Non-Statutory |
| Volleyball – Family Pass (2 adults, 2 children) | Pass | Non-Taxable | \$16.50 | \$17.00 | \$0.50 | 3% | Non-Statutory |
| Volleyball – Senior | Unit | Non-Taxable | \$8.10 | \$8.30 | \$0.20 | 2% | Non-Statutory |
| Volleyball Junior | Unit | Non-Taxable | \$6.30 | \$6.50 | \$0.20 | 3% | Non-Statutory |
| Volleyball Junior 10 Visit Pass (Competition) | Pass | Non-Taxable | \$65.20 | \$67.20 | \$2.00 | 3% | Non-Statutory |
| Volleyball Senior 10 Visit Pass (Competition) | Pass | Non-Taxable | \$81.10 | \$83.50 | \$2.40 | 3% | Non-Statutory |
| Building | | | | | | | |
| Building | | | | | | | |
| 2 Yearly Minor Event Occupancy Permit | Each | Non-Taxable | \$2,600.00 | \$2,860.00 | \$260.00 | 10% | Non-Statutory |
| Building – Commercial applications over time allocation. | Hour | Non-Taxable | \$260.20 | \$286.30 | \$26.10 | 10% | Non-Statutory |
| Building – Copy of a single document (BP, CFI, OP, soil report, Insurance) (Residential) | Each | Non-Taxable | \$121.50 | \$133.70 | \$12.20 | 10% | Non-Statutory |
| Building – Copy of a single document (BP, CFI, OP) (Commercial) | Each | Non-Taxable | \$136.50 | \$150.20 | \$13.70 | 10% | Non-Statutory |
| Building – Copy of each subsequent Building Permit Package (Commercial) | Each | Non-Taxable | \$210.00 | \$231.00 | \$21.00 | 10% | Non-Statutory |
| Building – Copy of each subsequent Building Permit Package (Residential) | Each | Non-Taxable | \$131.30 | \$144.50 | \$13.20 | 10% | Non-Statutory |
| Building – Copy of one Building Permit Package (Commercial) | Each | Non-Taxable | \$367.50 | \$404.30 | \$36.80 | 10% | Non-Statutory |
| Building – Copy of one Building Permit Package (Residential) | Each | Non-Taxable | \$210.00 | \$231.00 | \$21.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Building - Council Consent and Report - Part 5 Dispensations | Each | Non-Taxable | \$461.70 | \$475.60 | \$13.90 | 3% | Non-Statutory |
| Building - Council Consent and Report - Dispensations | Each | Non-Taxable | \$329.20 | \$339.10 | \$9.90 | 3% | Non-Statutory |
| Building - Inspections (Existing Permits) | Each | Non-Taxable | \$260.20 | \$286.30 | \$26.10 | 10% | Non-Statutory |
| Building - Lodgement Fees | Each | Non-Taxable | \$138.10 | \$142.30 | \$4.20 | 3% | Non-Statutory |
| Building - Private Building Surveyor Property Information (Hazard Areas) | Each | Non-Taxable | \$53.50 | \$55.10 | \$1.60 | 3% | Non-Statutory |
| Building - Property Information (Building Permit Details, Notices & Orders Details) | Each | Non-Taxable | \$53.50 | \$55.10 | \$1.60 | 3% | Non-Statutory |
| Building - Protection works notice adjoining neighbours details * | Each | Non-Taxable | \$67.24 | \$69.00 | \$1.76 | 3% | Statutory |
| Building - Statutory Demolition Charge | Each | Non-Taxable | \$96.50 | \$99.40 | \$2.90 | 3% | Non-Statutory |
| Building - Temp Occupation Permits for buildings | Each | Non-Taxable | \$1,235.10 | \$1,358.70 | \$123.60 | 10% | Non-Statutory |
| Lodgement of a certificate of pool and spa non-compliance | Each | Non-Taxable | \$436.40 | \$449.50 | \$13.10 | 3% | Non-Statutory |
| Lodgement of compliance certificate-pools/spa | Each | Non-Taxable | \$23.10 | \$23.80 | \$0.70 | 3% | Non-Statutory |
| Pool and Spa registration fee for pool/spa constructed before 1 November 2020 | Each | Non-Taxable | \$89.82 | \$92.50 | \$2.68 | 3% | Non-Statutory |
| Pool and spa registration fee-pools/spa constructed after 1 November 2020 | Each | Non-Taxable | \$36.10 | \$37.20 | \$1.10 | 3% | Non-Statutory |
| POPE - Commercial Operators - Per night fee for overnight patron attendance for a multi-day event i.e. camping on site * | Each | Non-Taxable | \$0.00 | \$200.00 | \$200.00 | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| POPE - Commercial Operators - Events over 7500 patrons * | Each | Non-Taxable | \$0.00 | \$2,700.00 | \$2,700.00 | 0% | Non-Statutory |
| POPE - Commercial Operators - Events up to and including 7500 patrons | Each | Non-Taxable | \$1,560.30 | \$1,716.40 | \$156.10 | 10% | Non-Statutory |
| POPE - Volunteer & Not for profit Organisations | Each | Non-Taxable | \$845.30 | \$929.90 | \$84.60 | 10% | Non-Statutory |
| Siting Approval of Temporary Structure - Per prescribed structure up to 500m2 | Each | Non-Taxable | \$779.40 | \$857.40 | \$78.00 | 10% | Non-Statutory |
| Siting Approval of Temporary Structure - Per prescribed structure over 500m2 * | Each | Non-Taxable | \$0.00 | \$1,600.00 | \$1,600.00 | 0% | Non-Statutory |
| Swimming pool and spa safety barrier reports | Each | Non-Taxable | \$573.80 | \$631.20 | \$57.40 | 10% | Non-Statutory |
| Civil Asset Planning | | | | | | | |
| Asset Protection | | | | | | | |
| Asset Protection - Additional inspections | Unit | Non-Taxable | \$65.00 | \$71.50 | \$6.50 | 10% | Non-Statutory |
| Asset Protection - Hoarding Permit | Unit | Non-Taxable | \$300.00 | \$330.00 | \$30.00 | 10% | Non-Statutory |
| Asset Protection - Retrospective permit application | Unit | Non-Taxable | \$500.00 | \$550.00 | \$50.00 | 10% | Non-Statutory |
| Asset Protection Permit - Industrial | Unit | Non-Taxable | \$500.00 | \$550.00 | \$50.00 | 10% | Non-Statutory |
| Asset Protection Permit - Multi Unit | Unit | Non-Taxable | \$500.00 | \$550.00 | \$50.00 | 10% | Non-Statutory |
| Asset Protection Permit - Permit Extensions | Unit | Non-Taxable | \$150.00 | \$165.00 | \$15.00 | 10% | Non-Statutory |
| Asset Protection Permit - Residential | Unit | Non-Taxable | \$277.60 | \$305.40 | \$27.80 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Bonds | | | | | | | |
| Bond - Commercial/Industrial Double Frontage | Unit | Non-Taxable | \$16,500.00 | \$18,150.00 | \$1,650.00 | 10% | Non-Statutory |
| Bond - Commercial/Industrial Single Frontage | Unit | Non-Taxable | \$8,800.00 | \$9,680.00 | \$880.00 | 10% | Non-Statutory |
| Bond - Demolition Double Frontage | Unit | Non-Taxable | \$8,800.00 | \$9,680.00 | \$880.00 | 10% | Non-Statutory |
| Bond - Demolition Single Frontage | Unit | Non-Taxable | \$4,400.00 | \$4,840.00 | \$440.00 | 10% | Non-Statutory |
| Bond - Larger Projects - FoA (min 10% of repair costs of total area affected by works) Single Frontage | Unit | Non-Taxable | \$4,400.00 | \$4,840.00 | \$440.00 | 10% | Non-Statutory |
| Bond - Larger Projects - FoA (min 10% of repair costs of total area affected by works) Double Frontage | Unit | Non-Taxable | \$8,800.00 | \$9,680.00 | \$880.00 | 10% | Non-Statutory |
| Bond - Multi Unit <5 Double Frontage | Unit | Non-Taxable | \$8,800.00 | \$9,680.00 | \$880.00 | 10% | Non-Statutory |
| Bond - Multi Unit <5 Single Frontage | Unit | Non-Taxable | \$4,400.00 | \$4,840.00 | \$440.00 | 10% | Non-Statutory |
| Bond - Multi Unit 6 and over Double Frontage | Unit | Non-Taxable | \$16,500.00 | \$18,150.00 | \$1,650.00 | 10% | Non-Statutory |
| Bond - Multi Unit 6 and over Single Frontage | Unit | Non-Taxable | \$8,800.00 | \$9,680.00 | \$880.00 | 10% | Non-Statutory |
| Bond - Pool (Rural) | Unit | Non-Taxable | \$1,500.00 | \$1,650.00 | \$150.00 | 10% | Non-Statutory |
| Bond - Pool (Urban) | Unit | Non-Taxable | \$3,000.00 | \$3,300.00 | \$300.00 | 10% | Non-Statutory |
| Bond - Shed Industrial/Commercial | Unit | Non-Taxable | \$4,400.00 | \$4,840.00 | \$440.00 | 10% | Non-Statutory |
| Driveway Access | | | | | | | |
| Driveway Access Permit - Industrial/Multi Unit/Commercial | Unit | Non-Taxable | \$500.00 | \$550.00 | \$50.00 | 10% | Non-Statutory |
| Driveway Access Permit - Residential | Unit | Non-Taxable | \$214.00 | \$235.40 | \$21.40 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Other | | | | | | | |
| Building – Stormwater Point of Discharge | Unit | Non-Taxable | \$164.33 | \$169.26 | \$4.93 | 3% | Non-Statutory |
| Notice of information through Section 200(1) of the Local Govt Act 1989 – drainage information | Unit | Non-Taxable | \$77.10 | \$79.40 | \$2.30 | 3% | Non-Statutory |
| Road Occupancy permit – Bulk Rubbish Containers, clothing bins etc | Unit | Non-Taxable | \$200.00 | \$220.00 | \$20.00 | 10% | Non-Statutory |
| Parking Loss | | | | | | | |
| Parking loss – Commercial – <4 consecutive days | Unit | Non-Taxable | \$60.00 | \$66.00 | \$6.00 | 10% | Non-Statutory |
| Parking loss – Commercial – >=5 consecutive days | Unit | Non-Taxable | \$250.00 | \$275.00 | \$25.00 | 10% | Non-Statutory |
| Parking loss – Marked Parking Bays – <4 consecutive days | Unit | Non-Taxable | \$30.00 | \$33.00 | \$3.00 | 10% | Non-Statutory |
| Parking loss – Marked Parking Bays – >=5 consecutive days | Unit | Non-Taxable | \$150.00 | \$165.00 | \$15.00 | 10% | Non-Statutory |
| Temporary Traffic Management Plan | | | | | | | |
| Works Related Temporary Traffic Management Authorisation not requiring closure of any traffic lanes | Unit | Non-Taxable | \$80.02 | \$82.50 | \$2.48 | 3% | Non-Statutory |
| Works related Temporary Traffic Management Authorisation requiring closure of a road | Unit | Non-Taxable | \$679.63 | \$700.00 | \$20.37 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Works Related Temporary Traffic Management Authorisation requiring closure of one or more traffic lanes | Unit | Non-Taxable | \$259.98 | \$267.80 | \$7.82 | 3% | Non-Statutory |
| Works Related Temporary Traffic Management Authorisation - in high impact areas/commercial etc | Unit | Non-Taxable | \$679.63 | \$700.00 | \$20.37 | 3% | Non-Statutory |
| Non Works Related (Events) Temporary Traffic Management Authorisation - Complex | Unit | Non-Taxable | \$679.63 | \$700.00 | \$20.37 | 3% | Non-Statutory |
| Non Works Related (Events) Temporary Traffic Management Authorisation - Medium Impact | Unit | Non-Taxable | \$259.98 | \$267.80 | \$7.82 | 3% | Non-Statutory |
| Non Works Related (Events) Temporary Traffic Management Authorisation - Limited Impact | Unit | Non-Taxable | \$80.02 | \$82.50 | \$2.48 | 3% | Non-Statutory |
| Works Within Road Reserve | | | | | | | |
| Works Within Road Reserve Consent - Works conducted on a nature strip by a utility, public transport operator or road authority (or their agents) that are minor and traffic impact works | Unit | Non-Taxable | \$100.90 | \$103.93 | \$3.03 | 3% | Non-Statutory |
| Works Within Road Reserve Consent - Works conducted on a roadway, shoulder or pathway by a utility, public transport operator or road authority (or their agents) that are minor and traffic impact works | Unit | Non-Taxable | \$156.30 | \$161.00 | \$4.70 | 3% | Non-Statutory |
| Works Within Road Reserve Permit - Works not conducted on the roadway, pathway or shoulder of a municipal road with a speed limit of 50km/h or less | Unit | Non-Taxable | \$100.90 | \$103.90 | \$3.00 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Works Within Road Reserve Permit – Works not conducted on the roadway, pathway or shoulder of a municipal road with a speed limit more than 50km/h | Unit | Non-Taxable | \$395.00 | \$407.00 | \$12.00 | 3% | Non-Statutory |
| Works Within Road Reserve Permit – Works conducted on the roadway, pathway or shoulder of a municipal road with a speed limit of 50km/h or less | Unit | Non-Taxable | \$395.00 | \$407.00 | \$12.00 | 3% | Non-Statutory |
| Works Within Road Reserve Permit – Works conducted on the roadway, pathway or shoulder of a municipal road with a speed limit more than 50km/h | Unit | Non-Taxable | \$724.50 | \$746.00 | \$21.50 | 3% | Non-Statutory |
| Compliance | | | | | | | |
| Animals – Adoption | | | | | | | |
| Adoption – Cats 6 months – 10 years | Unit | Non-Taxable | \$210.00 | \$230.00 | \$20.00 | 10% | Non-Statutory |
| Adoption – Dogs 6 months –10 years | Unit | Non-Taxable | \$440.00 | \$485.00 | \$45.00 | 10% | Non-Statutory |
| Adoption – Kittens under 6 months | Unit | Non-Taxable | \$250.00 | \$275.00 | \$25.00 | 10% | Non-Statutory |
| Adoption – Puppies under 6 months | Unit | Non-Taxable | \$550.00 | \$605.00 | \$55.00 | 10% | Non-Statutory |
| Adoption – Senior cats 10+ years | Unit | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| Adoption – Senior dogs 10+ years | Unit | Non-Taxable | \$160.00 | \$175.00 | \$15.00 | 9% | Non-Statutory |
| Adoption – Birds incl. poultry * | Each | Non-Taxable | \$0.00 | \$20.00 | \$20.00 | 0% | Non-Statutory |
| Adoption – Pocket Pets * | Each | Non-Taxable | \$0.00 | \$95.00 | \$95.00 | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Animals - Other | | | | | | | |
| Droving livestock permit (5 years 25/26 fee, 2 years 26/27 fee) ~ | Unit | Non-Taxable | \$345.00 | \$155.00 | (\$190.00) | (55%) | Non-Statutory |
| Microchipping fee - dog or cat | Unit | Non-Taxable | \$80.00 | \$85.00 | \$5.00 | 6% | Non-Statutory |
| Pound fees (per day) - dogs, cats, and large and small livestock | Day | Non-Taxable | \$35.00 | \$40.00 | \$5.00 | 14% | Non-Statutory |
| Surrender - Suggested Donation | Unit | Non-Taxable | \$160.00 | \$175.00 | \$15.00 | 9% | Non-Statutory |
| Animals - Registration | | | | | | | |
| Animal register certificate/record | Unit | Non-Taxable | \$22.00 | \$24.00 | \$2.00 | 9% | Non-Statutory |
| Animal register inspection fee | Unit | Non-Taxable | \$40.00 | \$42.00 | \$2.00 | 5% | Non-Statutory |
| Cat registration - not desexed | Unit | Non-Taxable | \$150.00 | \$170.00 | \$20.00 | 13% | Non-Statutory |
| Cat registration - not desexed pensioner concession | Unit | Non-Taxable | \$75.00 | \$85.00 | \$10.00 | 13% | Non-Statutory |
| Cat registration - reduced fee | Unit | Non-Taxable | \$50.00 | \$56.00 | \$6.00 | 12% | Non-Statutory |
| Cat registration - reduced fee pensioner concession | Unit | Non-Taxable | \$25.00 | \$28.00 | \$3.00 | 12% | Non-Statutory |
| Dog registration - reduced fee | Unit | Non-Taxable | \$50.00 | \$56.00 | \$6.00 | 12% | Non-Statutory |
| Dog registration - dangerous, restricted breed and menacing | Unit | Non-Taxable | \$330.00 | \$365.00 | \$35.00 | 11% | Non-Statutory |
| Dog registration - not desexed | Unit | Non-Taxable | \$150.00 | \$170.00 | \$20.00 | 13% | Non-Statutory |
| Dog registration - not desexed pensioner concession | Unit | Non-Taxable | \$75.00 | \$85.00 | \$10.00 | 13% | Non-Statutory |
| Dog registration - reduced fee pensioner concession | Unit | Non-Taxable | \$25.00 | \$28.00 | \$3.00 | 12% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Foster care cat registration - cat kept in foster care by a registered foster carer (applicable to first registration period only) | Unit | Non-Taxable | \$9.00 | \$10.00 | \$1.00 | 11% | Non-Statutory |
| Foster care dog registration - dog kept in foster care by a registered foster carer (applicable to first registration period only) | Unit | Non-Taxable | \$9.00 | \$10.00 | \$1.00 | 11% | Non-Statutory |
| Foster carer annual registration | Unit | Non-Taxable | \$70.00 | \$75.00 | \$5.00 | 7% | Non-Statutory |
| Keeping of excess animals permit (per annum) | Year | Non-Taxable | \$99.00 | \$105.00 | \$6.00 | 6% | Non-Statutory |
| Registration - Domestic Animal Business per annum | Year | Non-Taxable | \$630.00 | \$690.00 | \$60.00 | 10% | Non-Statutory |
| Animals - Release Fee | | | | | | | |
| Pound - large livestock release fee (horses, cattle etc.) | Day | Non-Taxable | \$205.00 | \$225.00 | \$20.00 | 10% | Non-Statutory |
| Pound - pocket pets and poultry release fee (no day fee) | Unit | Non-Taxable | \$55.00 | \$60.00 | \$5.00 | 9% | Non-Statutory |
| Pound - small livestock release fee (sheep, pigs, goats, etc.) | Unit | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| Pound release fees - dogs and cats | Unit | Non-Taxable | \$185.00 | \$200.00 | \$15.00 | 8% | Non-Statutory |
| Commercial Filming Fees Compliance | | | | | | | |
| Commercial Filming Fees | Unit | Non-Taxable | \$300.00 | \$330.00 | \$30.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Community Local Law Infringements | | | | | | | |
| Community Local Law Infringements | Unit | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Compliance | | | | | | | |
| Compliance Compulsory Clearance Administration Fee | Unit | Non-Taxable | \$240.00 | \$265.00 | \$25.00 | 10% | Non-Statutory |
| Compliance Compulsory Clearance Cost - at Contractor's Cost * | Unit | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Consumption and possession of liquor permit | Unit | Non-Taxable | \$100.00 | \$110.00 | \$10.00 | 10% | Non-Statutory |
| Portable Advertising Sign Permit - A-frames / Teardrop Flags / Banners (per sign per annum) | Year | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| General administration charge * | Unit | Non-Taxable | \$0.00 | \$100.00 | \$100.00 | 0% | Non-Statutory |
| Goods Display * | Annum | Non-Taxable | \$0.00 | \$150.00 | \$150.00 | 0% | Non-Statutory |
| Heavy Vehicle Permit - Private Land | Unit | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| Impounded heavy haulage vehicle towing - at contractors cost | Unit | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Impounded vehicle release fee | Unit | Non-Taxable | \$440.00 | \$485.00 | \$45.00 | 10% | Non-Statutory |
| Impounded vehicle towing | Unit | Non-Taxable | \$220.00 | \$245.00 | \$25.00 | 11% | Non-Statutory |
| Livestock crossing permit - 5 years 25/26 fee, 2 years 26/27 fee | Unit | Non-Taxable | \$500.00 | \$220.00 | (\$280.00) | (56%) | Non-Statutory |
| Local Law Impound Release Fee | Unit | Non-Taxable | \$105.00 | \$115.00 | \$10.00 | 10% | Non-Statutory |
| Local Laws Permit Fee | Unit | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| Occupation of road or footpath permit | Unit | Non-Taxable | \$110.00 | \$120.00 | \$10.00 | 9% | Non-Statutory |
| Outdoor eating facilities (consisting of over 4 tables and/or over 12 chairs) | Year | Non-Taxable | \$350.00 | \$385.00 | \$35.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Outdoor eating facilities (consisting of up to 4 tables and a maximum of 12 chairs) | Year | Non-Taxable | \$175.00 | \$192.00 | \$17.00 | 10% | Non-Statutory |
| Penalty Notice Reminder Fee | Unit | Non-Taxable | \$28.40 | \$29.30 | \$0.90 | 3% | Non-Statutory |
| Permit application lodgement fees | Unit | Non-Taxable | \$55.00 | \$60.00 | \$5.00 | 9% | Non-Statutory |
| Roadside grazing permit | Unit | Non-Taxable | \$99.00 | \$150.00 | \$51.00 | 52% | Non-Statutory |
| Shopping Trolley Release fee | Unit | Non-Taxable | \$135.00 | \$148.00 | \$13.00 | 10% | Non-Statutory |
| Vic Roads livestock on roads (per activity) | Unit | Non-Taxable | \$725.00 | \$798.00 | \$73.00 | 10% | Non-Statutory |
| Walk-Up Service Window Permit * | Annum | Non-Taxable | \$0.00 | \$150.00 | \$150.00 | 0% | Non-Statutory |
| Domestic Animal Infringements | | | | | | | |
| Refer Note 2 of the Fees and Charges Schedule. | Unit | Non-Taxable | | | | | Non-Statutory |
| Parking Infringements | | | | | | | |
| Parking Infringements - Refer Note 1 | Unit | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Private Parking Agreement Application Fee * | Unit | Non-Taxable | \$0.00 | \$500.00 | \$500.00 | 0% | Non-Statutory |
| Roadside Trading Permit | | | | | | | |
| Roadside Trading Permit - Inside designated area (1 month) | Month | Non-Taxable | \$660.00 | \$726.00 | \$66.00 | 10% | Non-Statutory |
| Roadside Trading Permit - Inside designated area (6 months) | Month | Non-Taxable | \$2,905.00 | \$3,195.00 | \$290.00 | 10% | Non-Statutory |
| Roadside Trading Permit - Inside designated area (per annum) | Annum | Non-Taxable | \$4,755.00 | \$5,230.00 | \$475.00 | 10% | Non-Statutory |
| Roadside Trading Permit - Inside designated area (per day) | Day | Non-Taxable | \$270.00 | \$297.00 | \$27.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Roadside Trading Permit – Outside designated area (1 month) | Month | Non-Taxable | \$330.00 | \$360.00 | \$30.00 | 9% | Non-Statutory |
| Roadside Trading Permit – Outside designated area (6 months) | Month | Non-Taxable | \$1,455.00 | \$1,600.00 | \$145.00 | 10% | Non-Statutory |
| Roadside Trading Permit – Outside designated area (per annum) | Year | Non-Taxable | \$2,380.00 | \$2,618.00 | \$238.00 | 10% | Non-Statutory |
| Roadside Trading Permit – Outside designated area (per day) | Day | Non-Taxable | \$130.00 | \$140.00 | \$10.00 | 8% | Non-Statutory |
| Emergency Management | | | | | | | |
| Compliance | | | | | | | |
| Fire Prevention Compulsory Clearance Cost – at Contractors Cost * | Each | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Open Air Burning (per activity) | Unit | Non-Taxable | \$65.00 | \$72.00 | \$7.00 | 11% | Non-Statutory |
| Open Air Burning Permit – Commercial | Each | Non-Taxable | \$270.00 | \$297.00 | \$27.00 | 10% | Non-Statutory |
| Emergency Management | | | | | | | |
| CFA Infringement Notice – Refer Note 5 | Unit | Non-Taxable | \$2,030.20 | \$2,091.11 | \$60.91 | 3% | Non-Statutory |
| Fire Prevention Compulsory Clearance Administration Fee | Unit | Non-Taxable | \$240.00 | \$265.00 | \$25.00 | 10% | Non-Statutory |
| Family and Children's Services | | | | | | | |
| Family Day Care | | | | | | | |
| Family Day Care Administration Fee | Hour | Non-Taxable | \$2.40 | \$2.50 | \$0.10 | 4% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Freedom of Information | | | | | | | |
| Freedom of Information | | | | | | | |
| Application Fee | Unit | Non-Taxable | \$33.70 | \$34.70 | \$1.00 | 3% | Non-Statutory |
| Charge for Access Supervision | Service | Non-Taxable | \$6.30 | \$6.50 | \$0.20 | 3% | Non-Statutory |
| Charge for Searching | Service | Non-Taxable | \$25.20 | \$26.00 | \$0.80 | 3% | Non-Statutory |
| Garbage and Tipping Fees | | | | | | | |
| Commercial | | | | | | | |
| Commercial - Additional - FOGO (Green) - 240L * | Service | Non-Taxable | \$0.00 | \$150.00 | \$150.00 | 0% | Non-Statutory |
| Commercial - Additional - Glass Recycling (Purple) - 120L * | Service | Non-Taxable | \$0.00 | \$75.00 | \$75.00 | 0% | Non-Statutory |
| Commercial - Additional - Mixed Recycling (Yellow) - 240L | Service | Non-Taxable | \$72.00 | \$150.00 | \$78.00 | 108% | Non-Statutory |
| Commercial - Waste Service (Red & Yellow) - 120L | Service | Non-Taxable | \$602.00 | \$650.00 | \$48.00 | 8% | Non-Statutory |
| Commercial - Waste Service (Red & Yellow) - 240L | Service | Non-Taxable | \$715.00 | \$765.00 | \$50.00 | 7% | Non-Statutory |
| Hard Rubbish | | | | | | | |
| Hard Rubbish Collection - Pensioners (pick up) | Unit | Non-Taxable | \$40.40 | \$45.00 | \$4.60 | 11% | Non-Statutory |
| Hard Rubbish Collection (pick up) | Unit | Non-Taxable | \$83.00 | \$85.00 | \$2.00 | 2% | Non-Statutory |
| Other | | | | | | | |
| Event Bins * | Unit | Non-Taxable | \$0.00 | \$60.00 | \$60.00 | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Residential | | | | | | | |
| Residential - Additional - FOGO (Green) - 240L | Service | Non-Taxable | \$104.00 | \$120.00 | \$16.00 | 15% | Non-Statutory |
| Residential - Additional - General Rubbish (Red) - 120L | Service | Non-Taxable | \$128.00 | \$100.00 | (\$28.00) | (22%) | Non-Statutory |
| Residential - Additional - Glass Recycling (Purple) - 120L | Unit | Non-Taxable | \$40.80 | \$45.00 | \$4.20 | 10% | Non-Statutory |
| Residential - Additional - Mixed Recycling (Yellow) - 240L | Service | Non-Taxable | \$72.00 | \$75.00 | \$3.00 | 4% | Non-Statutory |
| Residential - Declared - Waste Service (Red, Yellow, Green, Purple) | Service | Non-Taxable | \$554.00 | \$580.00 | \$16.00 | 3% | Non-Statutory |
| Residential - Non-Declared - Waste Service (Red, Yellow, Green, Purple) | Service | Non-Taxable | \$554.00 | \$580.00 | \$16.00 | 3% | Non-Statutory |
| Residential - Tanjil Bren - Waste Service (Red & Yellow) | Service | Non-Taxable | \$172.00 | \$180.00 | \$8.00 | 5% | Non-Statutory |
| Residential - Walhalla - Waste Service (Red & Yellow) | Service | Non-Taxable | \$266.00 | \$280.00 | \$14.00 | 5% | Non-Statutory |
| Transfer Station | | | | | | | |
| Transfer Station - Car Bodies (each) | Unit | Taxable | \$64.40 | \$64.50 | \$0.10 | 0% | Non-Statutory |
| Transfer Station - Domestic refuse - Per cubic metre (m3) | Cubic Metre | Taxable | \$81.20 | \$84.50 | \$3.30 | 4% | Non-Statutory |
| Transfer Station - Domestic Refuse (Minimum) - up to 80L garbage bag | Unit | Taxable | \$6.70 | \$7.00 | \$0.30 | 4% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Transfer Station - Domestic refuse 6X4 trailer or Utility - Level Fill | Unit | Taxable | \$60.60 | \$63.00 | \$2.40 | 4% | Non-Statutory |
| Transfer Station - Domestic refuse 8x5 Trailer - Level Fill * | Unit | Taxable | \$0.00 | \$94.50 | \$94.50 | 0% | Non-Statutory |
| Transfer Station - Domestic refuse 10X5 Trailer - Level fill | Unit | Taxable | \$101.20 | \$105.00 | \$3.80 | 4% | Non-Statutory |
| Transfer Station - Double/Queen/King Mattress | Unit | Taxable | \$43.70 | \$43.50 | -\$0.20 | 0% | Non-Statutory |
| Transfer Station - Green Waste - Commercial Mowing & Yard maintenance (m3) ~ | Unit | Taxable | \$58.90 | \$61.00 | \$2.10 | 4% | Non-Statutory |
| Transfer Station - Green waste (m3) * | Unit | Taxable | \$0.00 | \$19.50 | \$19.50 | 0% | Non-Statutory |
| Transfer Station - Green Waste domestic 6x4 trailer - Level Fill (0.95m3) * | Unit | Taxable | \$0.00 | \$19.50 | \$19.50 | 0% | Non-Statutory |
| Transfer Station - Green Waste domestic 8x5 trailer - Level Fill (1.5m3) | Unit | Taxable | \$27.80 | \$29.00 | \$1.20 | 4% | Non-Statutory |
| Transfer Station - Green Waste domestic 10x5 trailer - Level Fill (2m3) * | Unit | Taxable | \$0.00 | \$39.00 | \$39.00 | 0% | Non-Statutory |
| Transfer Station - Green Waste Sedans/Station Wagons with seats up / 240L bins / 44 gallon drums | Unit | Taxable | \$6.50 | \$6.50 | \$0.00 | 0% | Non-Statutory |
| Transfer Station - LPG / Gas Bottles - Up to and including 20kg | Unit | Taxable | \$14.20 | \$14.00 | -\$0.20 | -1% | Non-Statutory |
| Transfer Station - LPG / Gas Bottles - More than 20kg (each) | Unit | Taxable | \$34.40 | \$34.50 | \$0.10 | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Transfer Station - Paint Tin 1-5 litre (each) | Unit | Taxable | \$3.80 | \$4.00 | \$0.20 | 5% | Non-Statutory |
| Transfer Station - Paint Tin 6-20 litre (each) | Unit | Taxable | \$6.50 | \$6.50 | \$0.00 | 0% | Non-Statutory |
| Transfer Station - Paint Tin more than 20 litre (each) | Unit | Taxable | \$13.10 | \$13.00 | -\$0.10 | -1% | Non-Statutory |
| Transfer Station - Paper & Cardboard Commercial (m3) | Unit | Taxable | \$6.50 | \$6.50 | \$0.00 | 0% | Non-Statutory |
| Transfer Station - Silage Wrap Disposal | Unit | Taxable | \$66.60 | \$68.50 | \$1.90 | 3% | Non-Statutory |
| Transfer Station - Single Mattress | Unit | Taxable | \$30.00 | \$30.00 | \$0.00 | 0% | Non-Statutory |
| Transfer Station - Tyres - car and motorbike (each) | Unit | Taxable | \$10.40 | \$11.00 | \$0.60 | 6% | Non-Statutory |
| Transfer Station - Tyres - light truck and 4X4 (each) | Unit | Taxable | \$19.10 | \$20.00 | \$0.90 | 5% | Non-Statutory |
| Transfer Station - Tyres - 4X4 on rim | Unit | Taxable | \$25.10 | \$30.50 | \$5.40 | 22% | Non-Statutory |
| Transfer Station - Tyres - truck (each) - up to 1.2 diameter off rim | Unit | Taxable | \$30.60 | \$30.50 | -\$0.10 | 0% | Non-Statutory |
| Transfer Station - Tyres - tractor (up to 1.2m diameter) | Unit | Taxable | \$60.60 | Price on Application | | | Non-Statutory |
| Halls & Reserves | | | | | | | |
| Equestrian Casual Hire | | | | | | | |
| Casual Hire (Baw Baw Equestrian Centre, Lardner) - Daily | Day | Non-Taxable | \$444.20 | \$488.60 | \$44.40 | 10% | Non-Statutory |
| Casual Hire (Logan Park facility) - Daily | Day | Non-Taxable | \$209.80 | \$230.80 | \$21.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Event Bond | | | | | | | |
| Event Bond (refundable on final inspection) | Unit | Non-Taxable | \$1,264.90 | \$1,390.00 | \$125.10 | 10% | Non-Statutory |
| Sporting Fields | | | | | | | |
| Grounds - Cleaning charge (per hour) | Hour | Non-Taxable | \$96.50 | \$99.00 | \$2.50 | 3% | Non-Statutory |
| Grounds - Community Club or Group within BBSC - Casual Use | Day | Non-Taxable | \$135.60 | \$149.20 | \$13.60 | 10% | Non-Statutory |
| Grounds - Community Club, Group or School outside BBSC - Casual use (daily) | Day | Non-Taxable | \$203.60 | \$224.00 | \$20.40 | 10% | Non-Statutory |
| Grounds - For Profit/Commercial Groups | Day | Non-Taxable | \$540.60 | \$594.70 | \$54.10 | 10% | Non-Statutory |
| Grounds - Schools within Baw Baw Shire - Casual use (must be booked) | Day | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Lights - Full Field (per hour) | Hour | Non-Taxable | \$32.10 | \$35.30 | \$3.20 | 10% | Non-Statutory |
| Lights - Half field (hourly) | Hour | Non-Taxable | \$23.20 | \$25.50 | \$2.30 | 10% | Non-Statutory |
| Synthetic Field - Casual use - Full Field (per hour) | Hour | Non-Taxable | \$78.90 | \$86.80 | \$7.90 | 10% | Non-Statutory |
| Synthetic Field - Casual use - Half Field (per hour) | Hour | Non-Taxable | \$41.30 | \$45.40 | \$4.10 | 10% | Non-Statutory |
| Synthetic Field - Primary school (per term-maximum 10 hours) | Term | Non-Taxable | \$160.20 | \$176.20 | \$16.00 | 10% | Non-Statutory |
| Synthetic Field - Secondary school (per term-maximum 10 hours) | Term | Non-Taxable | \$319.60 | \$351.60 | \$32.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Sporting Pavilion | | | | | | | |
| Pavilion - Cleaning charge per hour (minimum 2 hrs) | Unit | Non-Taxable | \$165.30 | \$99.00 | (\$66.30) | (40%) | Non-Statutory |
| Pavilion - Use | Hour | Non-Taxable | \$25.70 | \$28.30 | \$2.60 | 10% | Non-Statutory |
| Turf Wicket | | | | | | | |
| Turf wicket pitch (per use) | Unit | Non-Taxable | \$388.60 | \$427.50 | \$38.90 | 10% | Non-Statutory |
| Health | | | | | | | |
| Food | | | | | | | |
| Food - Health Registration - Class 1 Aged Care | Unit | Non-Taxable | \$743.49 | \$818.00 | \$74.51 | 10% | Non-Statutory |
| Food - Health Registration - Class 1 Child Care | Unit | Non-Taxable | \$811.08 | \$895.00 | \$83.92 | 10% | Non-Statutory |
| Food - Health Registration - Class 1 Hospital | Unit | Non-Taxable | \$777.29 | \$855.00 | \$77.71 | 10% | Non-Statutory |
| Food - Health Registration - Class 2 | Unit | Non-Taxable | \$833.20 | \$915.00 | \$81.80 | 10% | Non-Statutory |
| Food - Health Registration - Class 3 | Unit | Non-Taxable | \$530.50 | \$585.00 | \$54.50 | 10% | Non-Statutory |
| Food - Health registration - Class 3A | Unit | Non-Taxable | \$530.50 | \$585.00 | \$54.50 | 10% | Non-Statutory |
| Food - Pre Transfer Inspection Fee | Unit | Non-Taxable | \$366.00 | \$400.00 | \$34.00 | 9% | Non-Statutory |
| Food - Health Registration - Class 2 or 3 registered charities * | Unit | Non-Taxable | \$0.00 | \$0.00 | \$0.00 | 0% | Non-Statutory |
| Food - Health Registration - Class 2 or 3 trading for community | Unit | Non-Taxable | \$234.60 | \$258.00 | \$23.40 | 10% | Non-Statutory |
| One off events trading fee for fixed premises * | Unit | Non-Taxable | \$0.00 | \$155.00 | \$155.00 | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Street Trader Class 2 or 3 trading for charity or community * | Unit | Non-Taxable | \$0.00 | \$150.00 | \$150.00 | 0% | Non-Statutory |
| Street Trader Class 2 Trading for Profit | Unit | Non-Taxable | \$419.10 | \$460.00 | \$40.90 | 10% | Non-Statutory |
| Street Trader Class 3 Trading for Profit | Unit | Non-Taxable | \$264.80 | \$292.00 | \$27.20 | 10% | Non-Statutory |
| Health | | | | | | | |
| Accommodation - 11 rooms or more * | Unit | Non-Taxable | \$0.00 | \$550.00 | \$550.00 | 0% | Non-Statutory |
| Accommodation - 4 rooms or less | Unit | Non-Taxable | \$264.90 | \$300.00 | \$35.10 | 13% | Non-Statutory |
| Accommodation - 5 to 10 rooms | Unit | Non-Taxable | \$357.50 | \$400.00 | \$42.50 | 12% | Non-Statutory |
| Health inspection following non-compliance | Hour | Non-Taxable | \$183.80 | \$200.00 | \$16.20 | 9% | Non-Statutory |
| Lower Risk Prescribed Accommodation - S67A | Unit | Non-Taxable | \$366.00 | \$400.00 | \$34.00 | 9% | Non-Statutory |
| Rooming House - 10 rooms * | Unit | Non-Taxable | \$0.00 | \$1,130.00 | \$1,130.00 | 0% | Non-Statutory |
| Rooming House - 11 + rooms (\$130 per additional room) * | Unit | Non-Taxable | \$0.00 | \$1,260.00 | \$1,260.00 | 0% | Non-Statutory |
| Rooming House - 6 rooms * | Unit | Non-Taxable | \$0.00 | \$610.00 | \$610.00 | 0% | Non-Statutory |
| Rooming House - 7 rooms * | Unit | Non-Taxable | \$0.00 | \$740.00 | \$740.00 | 0% | Non-Statutory |
| Rooming House - 8 rooms * | Unit | Non-Taxable | \$0.00 | \$870.00 | \$870.00 | 0% | Non-Statutory |
| Rooming House - 9 rooms * | Unit | Non-Taxable | \$0.00 | \$1,000.00 | \$1,000.00 | 0% | Non-Statutory |
| Rooming House - 4 rooms or less | Unit | Non-Taxable | \$277.53 | \$350.00 | \$72.47 | 26% | Non-Statutory |
| Rooming House / Labour Hire - 5 rooms * | Unit | Non-Taxable | \$0.00 | \$480.00 | \$480.00 | 0% | Non-Statutory |
| New Premises | | | | | | | |
| Application Fee | Unit | Non-Taxable | \$105.00 | \$115.00 | \$10.00 | 10% | Non-Statutory |
| Plans Assessment | Unit | Non-Taxable | \$150.00 | \$165.00 | \$15.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Onsite Waste Disposal | | | | | | | |
| Septic - Copy of plan (electronic) | Unit | Non-Taxable | \$53.10 | \$59.00 | \$5.90 | 11% | Non-Statutory |
| Septic - Copy of plans (hard copy) | Unit | Non-Taxable | \$119.70 | \$131.70 | \$12.00 | 10% | Non-Statutory |
| Public Health and Wellbeing | | | | | | | |
| Class 1 Aquatic Facility Registration | Unit | Non-Taxable | \$357.50 | \$395.00 | \$37.50 | 10% | Non-Statutory |
| Health Registration - Business offering higher risk services | Unit | Non-Taxable | \$358.20 | \$400.00 | \$41.80 | 12% | Non-Statutory |
| Health Registration -Business offering lower risk services | Unit | Non-Taxable | \$383.46 | \$400.00 | \$16.54 | 4% | Non-Statutory |
| Residential Tenancies | | | | | | | |
| Caravan Park - Health Registration - Less than 25 sites | Unit | Non-Taxable | \$281.80 | \$290.30 | \$8.50 | 3% | Non-Statutory |
| Caravan Park - Health Registration - More than 100 but less than 150 sites | Unit | Non-Taxable | \$1,705.00 | \$1,756.00 | \$51.00 | 3% | Non-Statutory |
| Caravan Park - Health Registration - More than 150 but less than 200 sites | Unit | Non-Taxable | \$2,267.80 | \$2,335.83 | \$68.03 | 3% | Non-Statutory |
| Caravan Park - Health Registration - More than 200 but less than 250 sites | Unit | Non-Taxable | \$2,829.40 | \$2,915.00 | \$85.60 | 3% | Non-Statutory |
| Caravan Park - Health Registration - More than 25 but less than 50 sites | Unit | Non-Taxable | \$562.70 | \$580.00 | \$17.30 | 3% | Non-Statutory |
| Caravan Park - Health Registration - More than 50 but less than 100 sites | Unit | Non-Taxable | \$1,125.40 | \$1,160.00 | \$34.60 | 3% | Non-Statutory |
| Caravan Park - Transfer of Registration | Unit | Non-Taxable | \$81.30 | \$83.80 | \$2.50 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Septic Tank | | | | | | | |
| Septic Tank - Alter OWMS | Unit | Non-Taxable | \$420.50 | \$433.12 | \$12.62 | 3% | Non-Statutory |
| Septic Tank - Amend a permit | Unit | Non-Taxable | \$172.00 | \$177.00 | \$5.00 | 3% | Non-Statutory |
| Septic Tank - Construct, install or alter OWMS | Unit | Non-Taxable | \$808.70 | \$832.96 | \$24.26 | 3% | Non-Statutory |
| Septic Tank - Construct, install or alter OWMS - Complex - Maximum | Unit | Non-Taxable | \$2,241.30 | \$2,309.00 | \$67.70 | 3% | Non-Statutory |
| Septic Tank - Construct, install or alter OWMS - complex (per hour) | Unit | Non-Taxable | \$101.40 | \$104.50 | \$3.10 | 3% | Non-Statutory |
| Septic Tank - Exemption | Unit | Non-Taxable | \$243.80 | \$251.11 | \$7.31 | 3% | Non-Statutory |
| Septic Tank - Exemption - complex - maximum | Unit | Non-Taxable | \$1,016.60 | \$1,047.10 | \$30.50 | 3% | Non-Statutory |
| Septic Tank - Exemption - complex (per hour) | Unit | Non-Taxable | \$98.20 | \$101.20 | \$3.00 | 3% | Non-Statutory |
| Septic Tank - Minor Alteration to OWMS | Unit | Non-Taxable | \$617.60 | \$636.10 | \$18.50 | 3% | Non-Statutory |
| Septic Tank - Renew a permit | Unit | Non-Taxable | \$137.20 | \$142.00 | \$4.80 | 3% | Non-Statutory |
| Septic Tank - Transfer a permit | Unit | Non-Taxable | \$164.70 | \$170.00 | \$5.30 | 3% | Non-Statutory |
| Services | | | | | | | |
| Food and Water Sampling | Hour | Non-Taxable | \$392.50 | \$430.00 | \$37.50 | 10% | Non-Statutory |
| Sharp Bins - large | Unit | Non-Taxable | \$10.00 | \$15.00 | \$5.00 | 50% | Non-Statutory |
| Sharp Bins - small | Unit | Non-Taxable | \$5.00 | \$6.00 | \$1.00 | 20% | Non-Statutory |
| Sharp Bins - tall | Unit | Non-Taxable | \$9.00 | \$10.00 | \$1.00 | 11% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Other Swimming Pools | | | | | | | |
| Other Swimming Pools | | | | | | | |
| Adult Monthly Pass | Membership | Non-Taxable | \$36.50 | \$37.60 | \$1.10 | 3% | Non-Statutory |
| Adult Season Pass | Membership | Non-Taxable | \$124.20 | \$127.90 | \$3.70 | 3% | Non-Statutory |
| Concession Monthly Pass | Membership | Non-Taxable | \$29.10 | \$30.00 | \$0.90 | 3% | Non-Statutory |
| Concession/Child Season Pass | Membership | Non-Taxable | \$99.40 | \$102.40 | \$3.00 | 3% | Non-Statutory |
| Family Monthly Pass | Membership | Non-Taxable | \$64.70 | \$66.60 | \$1.90 | 3% | Non-Statutory |
| Family Season Pass | Membership | Non-Taxable | \$218.30 | \$224.80 | \$6.50 | 3% | Non-Statutory |
| Summer Pools Single Admissions | | | | | | | |
| Adult | Session | Non-Taxable | \$6.60 | \$6.80 | \$0.20 | 3% | Non-Statutory |
| Concession | Session | Non-Taxable | \$4.10 | \$4.20 | \$0.10 | 2% | Non-Statutory |
| Family | Session | Non-Taxable | \$18.30 | \$18.80 | \$0.50 | 3% | Non-Statutory |
| Swimming Pools per Session | | | | | | | |
| Swimming Lessons (Service Provider Teacher)- per participant | Session | Non-Taxable | \$9.20 | \$9.50 | \$0.30 | 3% | Non-Statutory |
| Payment Processing | | | | | | | |
| Payment Processing | | | | | | | |
| Cost recovery - Online payment processing - Refer Note 12 | Transaction | Non-Taxable | | | | | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Planning & Subdivision Fee | | | | | | | |
| Amendment to Planning Scheme | | | | | | | |
| Consideration by the Minister of a request | Unit | Non-Taxable | \$546.30 | \$563.00 | \$16.70 | 3% | Non-Statutory |
| Considering a request to amend a planning scheme | Unit | Non-Taxable | \$3,462.90 | \$3,570.00 | \$107.10 | 3% | Non-Statutory |
| Considering from 11-20 submissions to a planning scheme amendment | Unit | Non-Taxable | \$34,292.40 | \$35,342.00 | \$1,049.60 | 3% | Non-Statutory |
| Considering more than 20 submissions to a planning scheme amendment | Unit | Non-Taxable | \$45,840.10 | \$47,244.00 | \$1,403.90 | 3% | Non-Statutory |
| Considering up to 10 submissions to a planning scheme amendment | Unit | Non-Taxable | \$17,163.00 | \$17,688.00 | \$525.00 | 3% | Non-Statutory |
| Submitting the amendment for approval by the Minister | Unit | Non-Taxable | \$546.30 | \$563.00 | \$16.70 | 3% | Non-Statutory |
| Application for Permits | | | | | | | |
| 01 Class 1 Change or allow the new use of the land | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 02 Single Dwelling Class 2 Up to \$10,000 | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |
| 02 Single Dwelling Class 3 \$10,001 - \$100,000 | Unit | Non-Taxable | \$714.00 | \$736.00 | \$22.00 | 3% | Non-Statutory |
| 02 Single Dwelling Class 4 \$100,001 to \$500,000 | Unit | Non-Taxable | \$1,462.50 | \$1,508.00 | \$45.50 | 3% | Non-Statutory |
| 02 Single Dwelling Class 5 \$500,001 to 1 million | Unit | Non-Taxable | \$1,580.10 | \$1,629.00 | \$48.90 | 3% | Non-Statutory |
| 02 Single Dwelling Class 6 \$1 Million to \$2 Million | Unit | Non-Taxable | \$1,697.80 | \$1,750.00 | \$52.20 | 3% | Non-Statutory |
| 03 VicSmart Class 7 Up to \$10,000 | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| 03 VicSmart Class 8 More than \$10,000 | Unit | Non-Taxable | \$487.50 | \$502.50 | \$15.00 | 3% | Non-Statutory |
| 03 VicSmart Class 9 Application to subdivide or consolidate land | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |
| 04 All Other Developments Class 11 Up to \$100,000 | Unit | Non-Taxable | \$1,302.80 | \$1,343.00 | \$40.20 | 3% | Non-Statutory |
| 04 All Other Developments Class 12 \$100,001 to \$1 million | Unit | Non-Taxable | \$1,756.60 | \$1,810.00 | \$53.40 | 3% | Non-Statutory |
| 04 All Other Developments Class 13 \$1 million to \$5 million | Unit | Non-Taxable | \$3,874.70 | \$3,994.00 | \$119.30 | 3% | Non-Statutory |
| 04 All Other Developments Class 14 \$5 million to \$15 million | Unit | Non-Taxable | \$9,875.90 | \$10,178.00 | \$302.10 | 3% | Non-Statutory |
| 04 All Other Developments Class 15 \$15 million to \$50 million | Unit | Non-Taxable | \$29,123.30 | \$30,015.00 | \$891.70 | 3% | Non-Statutory |
| 04 All Other Developments Class 16 More than \$50 million | Unit | Non-Taxable | \$65,458.10 | \$67,462.00 | \$2,003.90 | 3% | Non-Statutory |
| 05 Subdivision Class 17 Subdivide an existing building | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 18 Subdivide land into 2 lots | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 19 Realignment of a common boundary between 2 lots or to consolidate 2 or more lots | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 20 To subdivide land (other than class 9,17, 18 or 19) | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| Class 21 To create or vary a restriction | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| Class 22 A permit not otherwise provided for in this Regulation | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Application to Amend Permit | | | | | | | |
| 01 Class 1 Change the use of the land allowed by the permit | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 01 Class 2 - Amendment to change what the permit allows or any condition | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 02 Single Dwelling Class 3 Up to \$10,000 (amendment to class 2 permit) | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |
| 02 Single Dwelling Class 4 \$10,001 - \$100,000 (amend to class 3 permit) | Unit | Non-Taxable | \$714.40 | \$736.00 | \$21.60 | 3% | Non-Statutory |
| 02 Single Dwelling Class 5 \$100,001 - \$500,000 (amendment to class 4 permit) | Unit | Non-Taxable | \$1,462.50 | \$1,508.00 | \$45.50 | 3% | Non-Statutory |
| 02 Single Dwelling Class 6 \$500,001 to \$2 million (amendment to class 5 or 6 permit) | Unit | Non-Taxable | \$1,580.10 | \$1,629.00 | \$48.90 | 3% | Non-Statutory |
| 03 VicSmart Class 7 Up to \$10,000 | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |
| 03 VicSmart Class 8 More than \$10,000 | Unit | Non-Taxable | \$487.50 | \$502.50 | \$15.00 | 3% | Non-Statutory |
| 03 VicSmart Class 9 Application to subdivide or consolidate | Unit | Non-Taxable | \$226.90 | \$234.00 | \$7.10 | 3% | Non-Statutory |
| 04 All Other Developments additional dev cost over \$1 million (amendment to class 13,14,15 or 16 permit) | Unit | Non-Taxable | \$3,874.70 | \$3,994.00 | \$119.30 | 3% | Non-Statutory |
| 04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev cost up to \$100,000 | Unit | Non-Taxable | \$1,303.60 | \$1,343.00 | \$39.40 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| 04 All Other Developments Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16, additional dev costs \$100,000 to \$1 million | Unit | Non-Taxable | \$1,756.60 | \$1,810.00 | \$53.40 | 3% | Non-Statutory |
| 05 All other developments Class 19 A permit not otherwise provided for this Regulation (amendment to class 22) | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 17 to subdivide land (per 100 lots created) (amendment to a class 20 permit) | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 18 to create or remove restriction (amendment to a class 21 permit) | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 18 To subdivide land | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 21 To create or remove restriction | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| 05 Subdivision Class 22 A permit not otherwise provided for in this Regulation | Unit | Non-Taxable | \$1,496.10 | \$1,542.00 | \$45.90 | 3% | Non-Statutory |
| Enforcement | | | | | | | |
| Certificate of Compliance Under Section 97N | Unit | Non-Taxable | \$369.80 | \$381.20 | \$11.40 | 3% | Non-Statutory |
| Miscellaneous | | | | | | | |
| Subdivision Engineering Supervision - Percentage | Each | Non-Taxable | 2.50% | 2.50% | | 0% | Non-Statutory |
| Subdivision Plan Approval (Statutory-Subdivision Act) - Percentage | Each | Non-Taxable | 0.75% | 0.75% | | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Other fees | | | | | | | |
| Administration Fee for Section 173 Agreements (Lodgement/Creation) | Unit | Non-Taxable | \$350.00 | \$385.00 | \$35.00 | 10% | Non-Statutory |
| Amendment to Development Plans | Unit | Non-Taxable | \$819.00 | \$900.00 | \$81.00 | 10% | Non-Statutory |
| Approval of Development Plans | Unit | Non-Taxable | \$1,092.00 | \$1,202.00 | \$110.00 | 10% | Non-Statutory |
| Copy of Planning Permit and Endorsed Plans (Per Address/Up to Three Permits) | Unit | Non-Taxable | \$120.00 | \$220.00 | \$100.00 | 83% | Non-Statutory |
| Copy of Planning Permit and Endorsed Plans (Urgent Request) | Unit | Non-Taxable | \$350.00 | \$440.00 | \$90.00 | 26% | Non-Statutory |
| Extension of Time to Planning Permit (1st Request) | Unit | Non-Taxable | \$350.00 | \$400.00 | \$50.00 | 14% | Non-Statutory |
| Extension of Time to Planning Permit (2nd Request) | Unit | Non-Taxable | \$450.00 | \$500.00 | \$50.00 | 11% | Non-Statutory |
| Extension of Time to Planning Permit (3rd + Request) * | Unit | Non-Taxable | \$0.00 | \$650.00 | \$650.00 | 0% | Non-Statutory |
| Pre-Application Meeting (Basic) * | Unit | Non-Taxable | \$0.00 | \$350.00 | \$350.00 | 0% | Non-Statutory |
| Pre-Application Meeting (Complex) * | Unit | Non-Taxable | \$0.00 | \$500.00 | \$500.00 | 0% | Non-Statutory |
| Regulation 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the act | Unit | Non-Taxable | \$748.00 | \$771.00 | \$23.00 | 3% | Non-Statutory |
| Regulation 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority | Unit | Non-Taxable | \$369.80 | \$381.20 | \$11.40 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Regulation 7 - Request Minister to prepare amendment to planning scheme exempted Section 20(4) of the Act | Unit | Non-Taxable | \$4,538.70 | \$4,678.00 | \$139.30 | 3% | Non-Statutory |
| Regulation 8 - Request Minister to prepare amendment to planning scheme exempted Section 20A of the Act | Unit | Non-Taxable | \$1,092.70 | \$1,126.10 | \$33.40 | 3% | Non-Statutory |
| Request for Planning Information | Unit | Non-Taxable | \$260.00 | \$286.00 | \$26.00 | 10% | Non-Statutory |
| Resubmission of Plans/Documentation for Endorsement | Unit | Non-Taxable | \$350.00 | \$300.00 | (\$50.00) | (14%) | Non-Statutory |
| Retrospective Application Fee * | Unit | Non-Taxable | \$0.00 | \$350.00 | \$350.00 | 0% | Non-Statutory |
| Secondary Consent (All Other Development) * | Unit | Non-Taxable | \$0.00 | \$650.00 | \$650.00 | 0% | Non-Statutory |
| Secondary Consent (One Dwelling) * | Unit | Non-Taxable | \$0.00 | \$450.00 | \$450.00 | 0% | Non-Statutory |
| Secondary Consent (VicSmart Permit) * | Unit | Non-Taxable | \$0.00 | \$225.00 | \$225.00 | 0% | Non-Statutory |
| Written Consent | Unit | Non-Taxable | \$380.00 | \$425.00 | \$45.00 | 12% | Non-Statutory |
| Public Notice | | | | | | | |
| Public Notification/Advertising Fee (Inclusive of up to 10 letters) | Unit | Non-Taxable | \$160.00 | \$185.00 | \$25.00 | 16% | Non-Statutory |
| Public Notice Fee | | | | | | | |
| Public Notification/Advertising Fee (Additional Letter Charge) | Unit | Non-Taxable | \$7.50 | \$8.30 | \$0.80 | 11% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Subdivision Certificates | | | | | | | |
| Alteration of plan under Section 10(2) of the Act | Unit | Non-Taxable | \$126.10 | \$130.00 | \$3.90 | 3% | Non-Statutory |
| Amendment of certified plan under section 11(1) of the Act | Unit | Non-Taxable | \$159.70 | \$164.59 | \$4.89 | 3% | Non-Statutory |
| Certification of a plan of subdivision | Unit | Non-Taxable | \$198.40 | \$204.46 | \$6.06 | 3% | Non-Statutory |
| Property Agistment | | | | | | | |
| Cattle Agistment (per head/per week) | Unit | Non-Taxable | \$12.70 | \$14.00 | \$1.30 | 10% | Non-Statutory |
| Horse agistment (minimum fee per month) | Unit | Non-Taxable | \$124.40 | \$136.90 | \$12.50 | 10% | Non-Statutory |
| Sheep and Goat Agistment (per head/per week) | Unit | Non-Taxable | \$2.70 | \$3.00 | \$0.30 | 11% | Non-Statutory |
| Halls managed by COM's | | | | | | | |
| Commercial/Private - Full Day | Unit | Non-Taxable | \$164.30 | \$180.70 | \$16.40 | 10% | Non-Statutory |
| Commercial/Private - Night | Unit | Non-Taxable | \$231.50 | \$254.70 | \$23.20 | 10% | Non-Statutory |
| Commercial/Private Hourly Rate * | Hour | Non-Taxable | \$0.00 | \$44.00 | \$0 | 0% | Non-Statutory |
| Community / Local | Hour | Non-Taxable | \$13.40 | \$14.70 | \$1.30 | 10% | Non-Statutory |
| Community / Local - Full day | Unit | Non-Taxable | \$78.80 | \$86.70 | \$7.90 | 10% | Non-Statutory |
| Community / Local - Night | Unit | Non-Taxable | \$118.00 | \$129.80 | \$11.80 | 10% | Non-Statutory |
| Hall Hire- Bond - Events with alcohol | Unit | Non-Taxable | \$759.00 | \$834.90 | \$75.90 | 10% | Non-Statutory |
| Hall Hire- Bond - Events without alcohol | Unit | Non-Taxable | \$462.90 | \$509.20 | \$46.30 | 10% | Non-Statutory |
| Meeting Room | Hour | Non-Taxable | \$13.40 | \$14.70 | \$1.30 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Property | | | | | | | |
| Agreement Preparation Fee | Unit | Non-Taxable | \$155.70 | \$171.30 | \$15.60 | 10% | Non-Statutory |
| Minimum Standard Annual Lease Fee | Unit | Non-Taxable | \$975.30 | \$1,072.90 | \$97.60 | 10% | Non-Statutory |
| Municipal or Government Road Closure or Discontinuance | Unit | Non-Taxable | \$6,081.50 | \$6,689.70 | \$608.20 | 10% | Non-Statutory |
| Roadside Trading - Permanent Structure (Annual fee or based on M2 rate) * | Unit | Non-Taxable | \$0.00 | \$3,000.00 | \$3,000.00 | 0% | Non-Statutory |
| Rural Grazing - Unmade Road - Major | Annum | Non-Taxable | \$686.10 | \$754.80 | \$68.70 | 10% | Non-Statutory |
| Rural Grazing - Unmade Road - Minor | Annum | Non-Taxable | \$374.60 | \$412.10 | \$37.50 | 10% | Non-Statutory |
| Unmade Government Road Fee - Consent | Unit | Non-Taxable | \$622.80 | \$685.10 | \$62.30 | 10% | Non-Statutory |
| Public Buildings - Casual Hire Rate | | | | | | | |
| Bond - Alcohol | Unit | Non-Taxable | \$758.10 | \$500.00 | (\$258.10) | (34%) | Non-Statutory |
| Bond - No Alcohol | Unit | Non-Taxable | \$462.90 | \$250.00 | (\$212.90) | (46%) | Non-Statutory |
| Cleaning (per hour) | Hour | Non-Taxable | \$88.70 | \$98.00 | \$9.30 | 10% | Non-Statutory |
| Commercial/Private - Full Day | Unit | Non-Taxable | \$316.10 | \$348.00 | \$31.90 | 10% | Non-Statutory |
| Community - Full Day | Unit | Non-Taxable | \$78.80 | \$87.00 | \$8.20 | 10% | Non-Statutory |
| Fitness Instructors | Hour | Non-Taxable | \$32.10 | \$35.40 | \$3.30 | 10% | Non-Statutory |
| Hourly Rate Community | Hour | Non-Taxable | \$13.40 | \$15.00 | \$1.60 | 12% | Non-Statutory |
| Not for Profit/Government - Full Day | Unit | Non-Taxable | \$118.00 | \$130.00 | \$12.00 | 10% | Non-Statutory |
| Not for Profit/Government Hourly Rate * | Hour | Non-Taxable | \$14.80 | \$17.00 | \$2.20 | 15% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Rates & Valuations | | | | | | | |
| Certificates | | | | | | | |
| Land Information Certificates - Standard Application | Unit | Non-Taxable | \$30.60 | \$31.43 | \$0.83 | 3% | Non-Statutory |
| Land Information Certificates - Urgent Application | Unit | Non-Taxable | \$73.00 | \$75.20 | \$2.20 | 3% | Non-Statutory |
| Supplementary Valuation Information | Unit | Non-Taxable | \$23.00 | \$26.00 | \$3.00 | 13% | Non-Statutory |
| Other Fees | | | | | | | |
| Direct Debit Dishonour Fee | Unit | Non-Taxable | \$2.50 | \$2.50 | \$0.00 | 0% | Non-Statutory |
| Rates History Request * | Unit | Non-Taxable | \$0.00 | \$60.00 | \$60.00 | 0% | Non-Statutory |
| Reissue Rate Notice for Prior Years * | Unit | Non-Taxable | \$0.00 | \$25.00 | \$25.00 | 0% | Non-Statutory |
| Solar Rebate letter * | Unit | Non-Taxable | \$0.00 | \$25.00 | \$25.00 | 0% | Non-Statutory |
| Recreation Reserves | | | | | | | |
| Badminton | | | | | | | |
| Badminton - Category 1 | Year | Non-Taxable | \$578.76 | \$636.64 | \$57.88 | 10% | Non-Statutory |
| Badminton - Category 2 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Badminton - Category 3 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Badminton - Category 4 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Cricket | | | | | | | |
| Cricket - Category 1 | Year | Non-Taxable | \$3,087.13 | \$3,395.84 | \$308.71 | 10% | Non-Statutory |
| Cricket - Category 2 | Year | Non-Taxable | \$1,929.60 | \$2,122.56 | \$192.96 | 10% | Non-Statutory |
| Cricket - Category 3 | Year | Non-Taxable | \$1,542.99 | \$1,697.00 | \$154.01 | 10% | Non-Statutory |
| Cricket - Category 4 | Year | Non-Taxable | \$772.07 | \$849.30 | \$77.23 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|-------------------------------------|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Hockey | | | | | | | |
| Hockey - Category 1 | Year | Non-Taxable | \$3,087.13 | \$3,396.00 | \$308.87 | 10% | Non-Statutory |
| Hockey - Category 2 | Year | Non-Taxable | \$1,929.60 | \$2,122.60 | \$193.00 | 10% | Non-Statutory |
| Hockey - Category 3 | Year | Non-Taxable | \$1,542.99 | \$1,697.30 | \$154.31 | 10% | Non-Statutory |
| Hockey - Category 4 | Year | Non-Taxable | \$770.91 | \$848.00 | \$77.09 | 10% | Non-Statutory |
| Junior Football | | | | | | | |
| Junior Football - Category 1 | Year | Non-Taxable | \$868.15 | \$955.00 | \$86.85 | 10% | Non-Statutory |
| Junior Football - Category 2 | Year | Non-Taxable | \$868.15 | \$955.00 | \$86.85 | 10% | Non-Statutory |
| Junior Football - Category 3 | Year | Non-Taxable | \$868.15 | \$955.00 | \$86.85 | 10% | Non-Statutory |
| Junior Football - Category 4 | Year | Non-Taxable | \$868.15 | \$955.00 | \$86.85 | 10% | Non-Statutory |
| Netball | | | | | | | |
| Netball - Category 1 | Year | Non-Taxable | \$578.76 | \$637.00 | \$58.24 | 10% | Non-Statutory |
| Netball - Category 2 | Year | Non-Taxable | \$578.76 | \$636.64 | \$57.88 | 10% | Non-Statutory |
| Netball - Category 3 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Netball - Category 4 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Other | | | | | | | |
| Events - excludes bins and cleaning | Day | Non-Taxable | \$1,055.00 | \$1,160.50 | \$105.50 | 10% | Non-Statutory |
| Personal Trainers | Hour | Non-Taxable | \$25.70 | \$28.30 | \$2.60 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Senior Football | | | | | | | |
| Senior Football - Category 1 | Year | Non-Taxable | \$6,173.10 | \$6,790.41 | \$617.31 | 10% | Non-Statutory |
| Senior Football - Category 2 | Year | Non-Taxable | \$3,858.04 | \$4,243.85 | \$385.81 | 10% | Non-Statutory |
| Senior Football - Category 3 | Year | Non-Taxable | \$3,085.97 | \$3,394.60 | \$308.63 | 10% | Non-Statutory |
| Senior Football - Category 4 | Year | Non-Taxable | \$1,542.99 | \$1,697.30 | \$154.31 | 10% | Non-Statutory |
| Soccer | | | | | | | |
| Soccer - Category 1 | Year | Non-Taxable | \$3,087.13 | \$3,395.84 | \$308.71 | 10% | Non-Statutory |
| Soccer - Category 2 | Year | Non-Taxable | \$1,929.60 | \$2,122.60 | \$193.00 | 10% | Non-Statutory |
| Soccer - Category 3 | Year | Non-Taxable | \$1,542.99 | \$1,697.00 | \$154.01 | 10% | Non-Statutory |
| Soccer - Category 4 | Year | Non-Taxable | \$770.91 | \$848.00 | \$77.09 | 10% | Non-Statutory |
| Tennis | | | | | | | |
| Tennis - Category 1 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Tennis - Category 2 | Year | Non-Taxable | \$578.76 | \$636.64 | \$57.88 | 10% | Non-Statutory |
| Tennis - Category 3 | Year | Non-Taxable | \$578.76 | \$637.00 | \$58.24 | 10% | Non-Statutory |
| Tennis - Category 4 | Year | Non-Taxable | \$578.76 | \$636.70 | \$57.94 | 10% | Non-Statutory |
| Street Tree Removal | | | | | | | |
| Street Tree Planting | | | | | | | |
| Removal of tree and replaced in Autumn | Unit | Non-Taxable | \$775.30 | \$852.90 | \$77.60 | 10% | Non-Statutory |
| Tree Removal And Replanting | | | | | | | |
| Street Tree Planting | | | | | | | |
| Street Tree removal | Unit | Non-Taxable | \$218.40 | \$240.30 | \$21.90 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Tree Transplanting | | | | | | | |
| Street Tree Planting | | | | | | | |
| Tree Transplanting and relocation | Unit | Non-Taxable | \$425.90 | \$468.50 | \$42.60 | 10% | Non-Statutory |
| Warragul Leisure Centre | | | | | | | |
| Aquatic Education | | | | | | | |
| Aquasafe Intensive 5 Day School Holiday Program | Membership | Non-Taxable | \$77.60 | \$79.90 | \$2.30 | 3% | Non-Statutory |
| Aquasafe Plus - Fortnightly direct debit (48 week program) | Membership | Non-Taxable | \$43.30 | \$44.60 | \$1.30 | 3% | Non-Statutory |
| Bronze Medallion | Session | Non-Taxable | \$11.00 | \$11.30 | \$0.30 | 3% | Non-Statutory |
| Grey Medallion | Session | Non-Taxable | \$10.80 | \$11.10 | \$0.30 | 3% | Non-Statutory |
| Private Lesson 0.5 hr | Unit | Non-Taxable | \$62.00 | \$63.90 | \$1.90 | 3% | Non-Statutory |
| School Swimming Lessons:Fun Day/Structured Water Plan/Water Safety. Price per student per one hr lesson (No ratio) | Session | Non-Taxable | \$10.90 | \$11.20 | \$0.30 | 3% | Non-Statutory |
| School Swimming Lessons:Price per student per 45 min lesson (1:6 Ratio) | Session | Non-Taxable | \$10.40 | \$10.70 | \$0.30 | 3% | Non-Statutory |
| School Swimming Lessons:Price per student per 45 min lesson (1:7 Ratio) | Session | Non-Taxable | \$10.10 | \$10.40 | \$0.30 | 3% | Non-Statutory |
| School Swimming Lessons:Price per student per 45 min lesson (1:8 Ratio) | Session | Non-Taxable | \$9.90 | \$10.20 | \$0.30 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| School Swimming Lessons:Price per student per 45 min lesson (1:9+ Ratio) | Session | Non-Taxable | \$9.70 | \$10.00 | \$0.30 | 3% | Non-Statutory |
| Schools per participant (School instructor) | Session | Non-Taxable | \$8.00 | \$8.20 | \$0.20 | 2% | Non-Statutory |
| Schools Per student per 1 hour lesson (1:6 ratio) | Session | Non-Taxable | \$10.90 | \$11.20 | \$0.30 | 3% | Non-Statutory |
| Schools Per student per 30 min lesson (1:6 ratio) | Session | Non-Taxable | \$9.20 | \$9.50 | \$0.30 | 3% | Non-Statutory |
| Term Aquasafe (0.5 hr) | Membership | Non-Taxable | \$23.60 | \$24.30 | \$0.70 | 3% | Non-Statutory |
| Aquatics (Casual) | | | | | | | |
| Adult Swim - Casual price entry to all aquatic facilities except warm water pool | Unit | Non-Taxable | \$8.80 | \$9.10 | \$0.30 | 3% | Non-Statutory |
| Child Swim - Casual price entry to all aquatic facilities except warm water pool | Unit | Non-Taxable | \$6.90 | \$7.10 | \$0.20 | 3% | Non-Statutory |
| Concession Swim- Casual concession price entry to all facilities except warm water pool - Veterans Card Holder Only | Unit | Non-Taxable | \$3.50 | \$3.60 | \$0.10 | 3% | Non-Statutory |
| Concession Swim- Casual concession price entry to all facilities except warm water pool | Unit | Non-Taxable | \$6.90 | \$7.10 | \$0.20 | 3% | Non-Statutory |
| Family Swim (Sunday) - Discount casual family price entry to all aquatic facilities except warm water pool | Unit | Non-Taxable | \$19.00 | \$19.60 | \$0.60 | 3% | Non-Statutory |
| Family Swim - Casual family price entry to all aquatic facilities except warm water pool | Unit | Non-Taxable | \$24.60 | \$25.30 | \$0.70 | 3% | Non-Statutory |
| Warm Water Pool (Adult) - Casual adult price entry to warm water pool - additional to adult swim fee | Unit | Non-Taxable | \$2.50 | \$2.60 | \$0.10 | 4% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Warm Water Pool (Concession) – Casual Concession price entry to Warm Water Pool- additional to concession swim fee – Veterans Card Holder Only | Unit | Non-Taxable | \$0.90 | \$0.90 | \$0.00 | 0% | Non-Statutory |
| Warm Water Pool (Concession) – Casual Concession price entry to Warm Water Pool – additional to concession swim fee | Unit | Non-Taxable | \$2.10 | \$2.20 | \$0.10 | 5% | Non-Statutory |
| Aquatics Visit Pass | | | | | | | |
| Adult Pools – 20 visits | Pass | Non-Taxable | \$161.20 | \$166.00 | \$4.80 | 3% | Non-Statutory |
| Concession Pools- 20 visits | Pass | Non-Taxable | \$128.50 | \$132.40 | \$3.90 | 3% | Non-Statutory |
| Master Swimming – 10 Visits | Pass | Non-Taxable | \$164.00 | \$168.90 | \$4.90 | 3% | Non-Statutory |
| Warm Water Pool (Adult) – 10 Visits | Pass | Non-Taxable | \$103.50 | \$106.60 | \$3.10 | 3% | Non-Statutory |
| Warm Water Pool (Adult) – 20 Visits | Pass | Non-Taxable | \$207.00 | \$213.20 | \$6.20 | 3% | Non-Statutory |
| Warm Water Pool (Concession) – 20 Visits | Pass | Non-Taxable | \$165.50 | \$170.50 | \$5.00 | 3% | Non-Statutory |
| Warm Water Pool (Concession) – 10 Visits | Pass | Non-Taxable | \$82.70 | \$85.20 | \$2.50 | 3% | Non-Statutory |
| Warragul Triathlon/Swim Club – 25 Visit pass to lap aquatic facilities | Pass | Non-Taxable | \$112.20 | \$115.60 | \$3.40 | 3% | Non-Statutory |
| Warragul Triathlon/Swim Club – 50 Visit pass to lap aquatic facilities | Pass | Non-Taxable | \$224.50 | \$231.20 | \$6.70 | 3% | Non-Statutory |
| Aquatics Visit Pass – Veterans Card Holder Only | | | | | | | |
| Concession Pools – 20 visits – Veterans Card Holder Only | Pass | Non-Taxable | \$64.20 | \$66.10 | \$1.90 | 3% | Non-Statutory |
| Warm Water Pool (Concession) – 20 Visits – Veterans Card Holder Only | Pass | Non-Taxable | \$82.70 | \$85.20 | \$2.50 | 3% | Non-Statutory |
| Warm Water Pool (Concession) –10 Visits – Veterans Card Holder Only | Pass | Non-Taxable | \$41.40 | \$42.60 | \$1.20 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---------------------------------------|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Child Care per 10 Visits | | | | | | | |
| Additional Children | Pass | Non-Taxable | \$21.20 | \$21.80 | \$0.60 | 3% | Non-Statutory |
| First Child | Pass | Non-Taxable | \$68.80 | \$70.90 | \$2.10 | 3% | Non-Statutory |
| Occasional Care - Additional Child | Pass | Non-Taxable | \$68.80 | \$70.90 | \$2.10 | 3% | Non-Statutory |
| Occasional Care - First Child | Pass | Non-Taxable | \$79.60 | \$82.00 | \$2.40 | 3% | Non-Statutory |
| Child Care per 20 Visits | | | | | | | |
| Additional Children | Pass | Non-Taxable | \$58.90 | \$60.70 | \$1.80 | 3% | Non-Statutory |
| First Child | Pass | Non-Taxable | \$137.60 | \$141.70 | \$4.10 | 3% | Non-Statutory |
| Occasional Care - Additional Child | Pass | Non-Taxable | \$137.60 | \$141.70 | \$4.10 | 3% | Non-Statutory |
| Occasional Care - First Child | Pass | Non-Taxable | \$159.20 | \$164.00 | \$4.80 | 3% | Non-Statutory |
| Child Care per session | | | | | | | |
| Additional Children | Pass | Non-Taxable | \$6.50 | \$6.70 | \$0.20 | 3% | Non-Statutory |
| First Child | Pass | Non-Taxable | \$7.70 | \$7.90 | \$0.20 | 3% | Non-Statutory |
| Occasional Care - Additional Child | Pass | Non-Taxable | \$7.70 | \$7.90 | \$0.20 | 3% | Non-Statutory |
| Occasional Care - First Child | Pass | Non-Taxable | \$8.80 | \$9.10 | \$0.30 | 3% | Non-Statutory |
| Children's Programs | | | | | | | |
| Late booking fee (less than 48 hours) | Unit | Non-Taxable | \$11.70 | \$12.10 | \$0.40 | 3% | Non-Statutory |
| School Holiday Program | Unit | Non-Taxable | \$69.90 | \$72.00 | \$2.10 | 3% | Non-Statutory |
| School Holiday Late pick up | Unit | Non-Taxable | \$15.10 | \$15.60 | \$0.50 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Facility Hire | | | | | | | |
| Carnival Hire - Half Day - 2-4 Hours | Half Day | Non-Taxable | \$545.10 | \$561.50 | \$16.40 | 3% | Non-Statutory |
| Carnival Hire - Whole Day | Day | Non-Taxable | \$1,090.30 | \$1,123.00 | \$32.70 | 3% | Non-Statutory |
| Inflatable Casual Use (Members Free) | Session | Non-Taxable | \$2.30 | \$2.40 | \$0.10 | 4% | Non-Statutory |
| Inflatable Hire | Session | Non-Taxable | \$462.50 | \$476.40 | \$13.90 | 3% | Non-Statutory |
| Lane Hire (pool per hour) | Hour | Non-Taxable | \$55.10 | \$56.80 | \$1.70 | 3% | Non-Statutory |
| Program Room | Hour | Non-Taxable | \$61.30 | \$63.10 | \$1.80 | 3% | Non-Statutory |
| Warm Water Pool | Hour | Non-Taxable | \$77.80 | \$80.10 | \$2.30 | 3% | Non-Statutory |
| Whole Pool 25m (per hour - min 2 hours) | Session | Non-Taxable | \$211.50 | \$217.80 | \$6.30 | 3% | Non-Statutory |
| Membership Direct Debit | | | | | | | |
| Full Membership - Start Up Fee | Membership | Non-Taxable | \$97.80 | \$100.70 | \$2.90 | 3% | Non-Statutory |
| Full Aquatic Membership - Fortnightly fee (Concession/Corporate) | Membership | Non-Taxable | \$27.70 | \$28.50 | \$0.80 | 3% | Non-Statutory |
| Full Aquatic Membership - Start Up Fee | Membership | Non-Taxable | \$97.80 | \$100.70 | \$2.90 | 3% | Non-Statutory |
| Full Aquatic Membership - Start Up Fee (Concession/Corporate) | Membership | Non-Taxable | \$87.90 | \$90.50 | \$2.60 | 3% | Non-Statutory |
| Full Aquatic Membership - Fortnightly Fee | Membership | Non-Taxable | \$30.90 | \$31.80 | \$0.90 | 3% | Non-Statutory |
| Full Membership - Fortnightly Fee | Membership | Non-Taxable | \$49.90 | \$51.40 | \$1.50 | 3% | Non-Statutory |
| Full Membership - Fortnightly Fee (Concession/Corporate) | Membership | Non-Taxable | \$44.90 | \$46.20 | \$1.30 | 3% | Non-Statutory |
| Full Membership - Start Up Fee (Concession/Corporate) | Membership | Non-Taxable | \$87.90 | \$90.50 | \$2.60 | 3% | Non-Statutory |
| Pryme Movers - Fortnightly Fee | Membership | Non-Taxable | \$34.20 | \$35.20 | \$1.00 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Membership Direct Debit – Veterans Card Holder Only | | | | | | | |
| Full Aquatic Membership- Fortnightly fee (Concession/Corporate) – Veterans Card Holder Only | Membership | Non-Taxable | \$13.90 | \$14.30 | \$0.40 | 3% | Non-Statutory |
| Full Aquatic Membership- Start Up Fee (Concession/Corporate) – Veterans Card Holder Only | Membership | Non-Taxable | \$44.00 | \$45.30 | \$1.30 | 3% | Non-Statutory |
| Full Membership – Fortnightly Fee (Concession/Corporate) – Veterans Card Holder | Membership | Non-Taxable | \$22.50 | \$23.20 | \$0.70 | 3% | Non-Statutory |
| Full Membership- Start Up Fee (Concession/Corporate) – Veterans Card Holder Only | Membership | Non-Taxable | \$44.00 | \$45.30 | \$1.30 | 3% | Non-Statutory |
| Program per 10 Visits | | | | | | | |
| Group Fitness | Pass | Non-Taxable | \$168.90 | \$174.00 | \$5.10 | 3% | Non-Statutory |
| Group Fitness (Concession) | Session | Non-Taxable | \$135.20 | \$139.30 | \$4.10 | 3% | Non-Statutory |
| Pryme Movers – Strength Training | Membership | Non-Taxable | \$101.00 | \$104.00 | \$3.00 | 3% | Non-Statutory |
| Program per 10 Visits – Veterans Card Holder Only | | | | | | | |
| Group Fitness (Concession) – Veterans Card Holder Only | Session | Non-Taxable | \$67.60 | \$69.60 | \$2.00 | 3% | Non-Statutory |
| Program per Session | | | | | | | |
| Group Fitness | Pass | Non-Taxable | \$18.70 | \$19.30 | \$0.60 | 3% | Non-Statutory |
| Group Fitness (Concession) | Session | Non-Taxable | \$15.10 | \$15.60 | \$0.50 | 3% | Non-Statutory |
| Instructor hire – off site per hour | Session | Non-Taxable | \$92.40 | \$95.20 | \$2.80 | 3% | Non-Statutory |
| Pryme Movers- Strength Training | Session | Non-Taxable | \$11.00 | \$11.30 | \$0.30 | 3% | Non-Statutory |
| Virtual Classes | Session | Non-Taxable | \$11.00 | \$11.30 | \$0.30 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Program per Session – Veterans Card Holder Only | | | | | | | |
| Group Fitness (Concession) – Veterans Card Holder Only | Session | Non-Taxable | \$7.20 | \$7.40 | \$0.20 | 3% | Non-Statutory |
| Stadium Sports – Netball | | | | | | | |
| Netball Team Sheet | Team | Non-Taxable | \$57.40 | \$59.10 | \$1.70 | 3% | Non-Statutory |
| Term Membership | | | | | | | |
| 12 month Pryme Mover membership | Membership | Non-Taxable | \$894.50 | \$921.30 | \$26.80 | 3% | Non-Statutory |
| 3 month insurance Aquatic Membership (inc. start-up) | Membership | Non-Taxable | \$364.80 | \$375.70 | \$10.90 | 3% | Non-Statutory |
| 3 month Insurance Full Membership (inc. start-up) | Membership | Non-Taxable | \$576.50 | \$593.80 | \$17.30 | 3% | Non-Statutory |
| 6 month aquatic membership | Membership | Non-Taxable | \$404.10 | \$416.20 | \$12.10 | 3% | Non-Statutory |
| 6 month aquatic membership (Concession) | Membership | Non-Taxable | \$363.70 | \$374.60 | \$10.90 | 3% | Non-Statutory |
| 6 month full membership | Membership | Non-Taxable | \$649.80 | \$669.30 | \$19.50 | 3% | Non-Statutory |
| 6 month full membership (Concession) | Membership | Non-Taxable | \$588.10 | \$605.70 | \$17.60 | 3% | Non-Statutory |
| 6 month Pryme Mover membership | Membership | Non-Taxable | \$447.20 | \$460.60 | \$13.40 | 3% | Non-Statutory |
| Term Membership – Veterans Card Holder Only | | | | | | | |
| 6 month aquatic membership (Concession) – Veterans Card Holder Only | Membership | Non-Taxable | \$181.90 | \$187.40 | \$5.50 | 3% | Non-Statutory |
| 6 month full membership (Concession) – Veterans Card Holder Only | Membership | Non-Taxable | \$294.00 | \$302.80 | \$8.80 | 3% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Warragul Leisure Centre/Bellbird Park | | | | | | | |
| Membership Direct Debit | | | | | | | |
| Group Fitness Only Membership (Concession) - Fortnightly Fee | Membership | Non-Taxable | \$31.20 | \$32.10 | \$0.90 | 3% | Non-Statutory |
| Group Fitness Only Membership (Concession) - Fortnightly Fee | Membership | Non-Taxable | \$31.20 | \$32.10 | \$0.90 | 3% | Non-Statutory |
| Pryme Movers - Start Up Fee | Membership | Non-Taxable | \$87.40 | \$90.00 | \$2.60 | 3% | Non-Statutory |
| Stadium Sports | | | | | | | |
| 1 Court per Hour | Hour | Non-Taxable | \$61.30 | \$63.10 | \$1.80 | 3% | Non-Statutory |
| Casual Court Entry | Hour | Non-Taxable | \$5.00 | \$5.20 | \$0.20 | 4% | Non-Statutory |
| Term Membership | | | | | | | |
| 3 month Pryme Mover membership | Membership | Non-Taxable | \$223.50 | \$230.20 | \$6.70 | 3% | Non-Statutory |
| West Gippsland Arts Centre | | | | | | | |
| Arts Centre | | | | | | | |
| Advertising Service Fee | Week | Non-Taxable | \$74.00 | \$80.00 | \$6.00 | 8% | Non-Statutory |
| Basic AV setup (set up and equipment only - Foyer Spaces) | Function | Non-Taxable | \$180.00 | \$198.00 | \$18.00 | 10% | Non-Statutory |
| Board Operators per hour | Hour | Non-Taxable | \$72.00 | \$75.00 | \$3.00 | 4% | Non-Statutory |
| Booking Fee - Education | Each | Non-Taxable | \$2.40 | \$2.70 | \$0.30 | 13% | Non-Statutory |
| Booking Fee Commercial | Each | Non-Taxable | \$4.30 | \$4.80 | \$0.50 | 12% | Non-Statutory |
| Booking Fee Free Event | Each | Non-Taxable | \$2.30 | \$2.60 | \$0.30 | 13% | Non-Statutory |
| Booking Fee Non-Commercial | Each | Non-Taxable | \$2.80 | \$3.10 | \$0.30 | 11% | Non-Statutory |
| Ticketing - Payment Gateway Fee ~ | Percentage | Non-Taxable | 2.00% | 2.00% | | 0% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|--|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Complimentary (per printed ticket) | Each | Non-Taxable | \$1.30 | \$1.50 | \$0.20 | 15% | Non-Statutory |
| Conference Registration Fee (per delegate) | Each | Non-Taxable | \$4.70 | \$5.20 | \$0.50 | 11% | Non-Statutory |
| Fountain Room (Commercial) - Full Day - Full Room | Day | Non-Taxable | \$795.00 | \$870.00 | \$75.00 | 9% | Non-Statutory |
| Fountain Room (Commercial) - Full Day - Half Room | Day | Non-Taxable | \$550.00 | \$600.00 | \$50.00 | 9% | Non-Statutory |
| Fountain Room (Community & Education) - Full Day - Full Room | Day | Non-Taxable | \$680.00 | \$715.00 | \$35.00 | 5% | Non-Statutory |
| Fountain Room (Community & Education) - Full Day - Half Room | Half Day | Non-Taxable | \$450.00 | \$475.00 | \$25.00 | 6% | Non-Statutory |
| Fountain Room (Community & Education) - Half Day - Half Room | Day | Non-Taxable | \$375.00 | \$400.00 | \$25.00 | 7% | Non-Statutory |
| Fountain Room (Shire) - Full Day - Full Room | Day | Non-Taxable | \$575.00 | \$600.00 | \$25.00 | 4% | Non-Statutory |
| Fountain Room (Shire) - Full Day - Half Room | Day | Non-Taxable | \$250.00 | \$275.00 | \$25.00 | 10% | Non-Statutory |
| Fountain Room (Shire) - Half Day - Half Room | Half Day | Non-Taxable | \$250.00 | \$275.00 | \$25.00 | 10% | Non-Statutory |
| Fountain Room (Shire) Council Meeting & Briefing Setup | Day | Non-Taxable | \$640.00 | \$650.00 | \$10.00 | 2% | Non-Statutory |
| Fountain Room Community & Education - Half Day - Full Room | Day | Non-Taxable | \$450.00 | \$475.00 | \$25.00 | 6% | Non-Statutory |
| Foyer 2 (Community & Education) | Function | Non-Taxable | \$755.00 | \$800.00 | \$45.00 | 6% | Non-Statutory |
| Foyer 2 (Shire) | Function | Non-Taxable | \$525.00 | \$575.00 | \$50.00 | 10% | Non-Statutory |
| Foyer 2 Hire (Commercial) | Function | Non-Taxable | \$945.00 | \$1,000.00 | \$55.00 | 6% | Non-Statutory |
| Foyer 3 (Community & Education) | Function | Non-Taxable | \$335.00 | \$350.00 | \$15.00 | 4% | Non-Statutory |
| Foyer 3 (Shire) | Function | Non-Taxable | \$210.00 | \$230.00 | \$20.00 | 10% | Non-Statutory |
| Foyer 3 Hire (Commercial) | Function | Non-Taxable | \$420.00 | \$460.00 | \$40.00 | 10% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Foyer 4 (Community & Education) | Function | Non-Taxable | \$420.00 | \$460.00 | \$40.00 | 10% | Non-Statutory |
| Foyer 4 (Shire) | Function | Non-Taxable | \$265.00 | \$280.00 | \$15.00 | 6% | Non-Statutory |
| Foyer 4 Hire (Commercial) | Function | Non-Taxable | \$525.00 | \$570.00 | \$45.00 | 9% | Non-Statutory |
| Front of House Manager per hour | Hour | Non-Taxable | \$72.00 | \$75.00 | \$3.00 | 4% | Non-Statutory |
| Lyrebird Room (Commercial) - Full Day | Day | Non-Taxable | \$515.00 | \$565.00 | \$50.00 | 10% | Non-Statutory |
| Lyrebird Room (Commercial) - Half Day | Half Day | Non-Taxable | \$450.00 | \$495.00 | \$45.00 | 10% | Non-Statutory |
| Lyrebird Room (Community & Education) - Half Day | Half Day | Non-Taxable | \$375.00 | \$400.00 | \$25.00 | 7% | Non-Statutory |
| Lyrebird Room (Community & Education)- Full Day | Day | Non-Taxable | \$425.00 | \$450.00 | \$25.00 | 6% | Non-Statutory |
| Lyrebird Room (Shire) - Full Day | Day | Non-Taxable | \$350.00 | \$370.00 | \$20.00 | 6% | Non-Statutory |
| Lyrebird Room (Shire) - Half Day | Half Day | Non-Taxable | \$250.00 | \$275.00 | \$25.00 | 10% | Non-Statutory |
| Mechanists per hour | Hour | Non-Taxable | \$67.00 | \$70.00 | \$3.00 | 4% | Non-Statutory |
| Orchestra Pit Changeover * | Each | Non-Taxable | \$0.00 | \$500.00 | \$500.00 | 0% | Non-Statutory |
| Piano Hire (including tuning) | Each | Non-Taxable | \$315.00 | \$320.00 | \$5.00 | 2% | Non-Statutory |
| Postage fee | Each | Non-Taxable | \$6.60 | \$7.30 | \$0.70 | 11% | Non-Statutory |
| Radio Wireless Microphone (including batteries) | Function | Non-Taxable | \$72.00 | \$79.00 | \$7.00 | 10% | Non-Statutory |
| Rehearsal - Theatre stage hire - Under work light | Hour | Non-Taxable | \$105.00 | \$115.00 | \$10.00 | 10% | Non-Statutory |
| Theatre 2 Hire Commercial | Day | Non-Taxable | \$1,400.00 | \$1,540.00 | \$140.00 | 10% | Non-Statutory |
| Theatre Hire - (Community & Education) - Tier 2 (per performance) | Performance | Non-Taxable | \$1,575.00 | \$1,700.00 | \$125.00 | 8% | Non-Statutory |
| Theatre Hire - (Community & Education) Tier 1 (per performance) | Performance | Non-Taxable | \$695.00 | \$750.00 | \$55.00 | 8% | Non-Statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2025/26 Fee Inc GST (\$) | 2026/27 Fee Inc GST (\$) | Fee Increase / (Decrease) \$ | Fee Increase / (Decrease) % | Basis for fee |
|---|-----------------|-------------|--------------------------|--------------------------|------------------------------|-----------------------------|---------------|
| Theatre Hire - (Community & Education) Tier 3 (per performance) | Performance | Non-Taxable | \$1,890.00 | \$2,000.00 | \$110.00 | 6% | Non-Statutory |
| Theatre Hire - Dark Tenancy (Community & Education) | Day | Non-Taxable | \$485.00 | \$500.00 | \$15.00 | 3% | Non-Statutory |
| Theatre Hire - Commercial day hire | Day | Non-Taxable | \$3,140.00 | \$3,300.00 | \$160.00 | 5% | Non-Statutory |
| Usher per hour | Hour | Non-Taxable | \$67.00 | \$70.00 | \$3.00 | 4% | Non-Statutory |

Notes

1. Parking infringement fees are set by the State Government under the provisions of the Road Safety Road Rules and are indexed in July each year.
2. Domestic animal infringement fines are set by the State Government under the provisions of the *Domestic Animals Act 1994* and are indexed each year.
3. Registration - Domestic Animal Business - Fee includes State Government Levy on Domestic Animal Business Registration.
4. Animal registration fees - Fee includes State Government Levy on registrations per animal. State Government will increase payments to the Treasurer for every pet registration from \$4.64 to \$9.00 per registration effective 1 July 2026. This increase has been factored into the increase in registration fees.
5. Penalty unit values are set by the State Government and indexed in July each year.
6. Legal costs are recovered in accordance with those set by the Magistrates Court of Victoria.
7. Late payment will incur a charge of 50% of the relevant registration fee.
8. Bellbird Park Stadium and Warragul Leisure Centre fees include a 3% increase. Fees have been rounded.
9. Increases to statutory planning and subdivision fees will be released by the State Government in April.
10. Livestock Pound fees (per day) is at cost.
11. Payment processing fee is the percentage of the transaction plus \$0.30 cents transaction fee.
12. Forced clearance fees & other cost recoveries - actual full cost incurred is to be recovered by Council.

* All new fees in 2026/2027 are marked with a *.

~ All fees updated with a revised description in 2026/2027 are marked with a ~.